



# School District of Milton Financial Supplement

ADDITIONAL INFORMATION FOR THE ANNUAL MEETING, SEPTEMBER 28, 2020

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



**FINANCIAL REPORT (UNAUDITED)  
SCHOOL DISTRICT OF MILTON  
YEAR ENDING JUNE 30, 2020**

<b>Fund Balance July 1, 2019</b>		<b>\$ 66,775,530</b>
GENERAL FUND	\$ 7,123,311	
SPECIAL PROJECTS FUND	\$ 45,624	
DEBT SERVICE FUND	\$ 287,792	
CAPITAL PROJECTS FUND	\$ 59,160,693	
FOOD SERVICE FUND	\$ 83,925	
COMMUNITY SERVICE FUND	\$ 74,185.61	
PACKAGE & COOPERATIVE PROGRAM FUND	\$ -	
<b>Receipts</b>		<b>ADD \$ 115,095,417</b>
GENERAL FUND	\$ 43,328,620	
SPECIAL PROJECTS FUND	\$ 5,779,394	
DEBT SERVICE FUND	\$ 63,475,036	
CAPITAL PROJECTS FUND	\$ 1,048,318	
FOOD SERVICE FUND	\$ 933,760	
COMMUNITY SERVICE FUND	\$ 271,384	
PACKAGE & COOPERATIVE PROGRAM FUND	\$ 258,905	
<b>Disbursements</b>		<b>SUBTRACT \$ 127,005,893</b>
GENERAL FUND	\$ 42,485,045	
SPECIAL PROJECTS FUND	\$ 5,774,385	
DEBT SERVICE FUND	\$ 62,704,070	
CAPITAL PROJECTS FUND	\$ 14,509,602	
FOOD SERVICE FUND	\$ 1,015,986	
COMMUNITY SERVICE FUND	\$ 257,901	
PACKAGE & COOPERATIVE PROGRAM FUND	\$ 258,905	
<b>Fund Equity</b>		<b>\$ 54,865,054</b>
GENERAL FUND	\$ 7,966,886.68	
SPECIAL PROJECTS FUND	\$ 50,632.31	
DEBT SERVICE FUND	\$ 1,058,757.90	
CAPITAL PROJECTS FUND	\$ 45,699,408.90	
FOOD SERVICE FUND	\$ 1,698.82	
COMMUNITY SERVICE FUND	\$ 87,669.29	
PACKAGE & COOPERATIVE PROGRAM FUND	\$ -	

**EMPLOYEE BENEFIT TRUST FUND (73)  
AS OF JUNE 30, 2020**

<b>Fund Balance July 1, 2019</b>	<b>\$ 2,726,353</b>
<b>Receipts</b>	<b>\$ 558,243</b>
<b>Disbursements</b>	<b>\$ 501,986</b>
<b>Fund Equity</b>	<b>\$ 2,780,455</b>
<b>Interest Earnings</b>	<b>\$ 27,582</b>

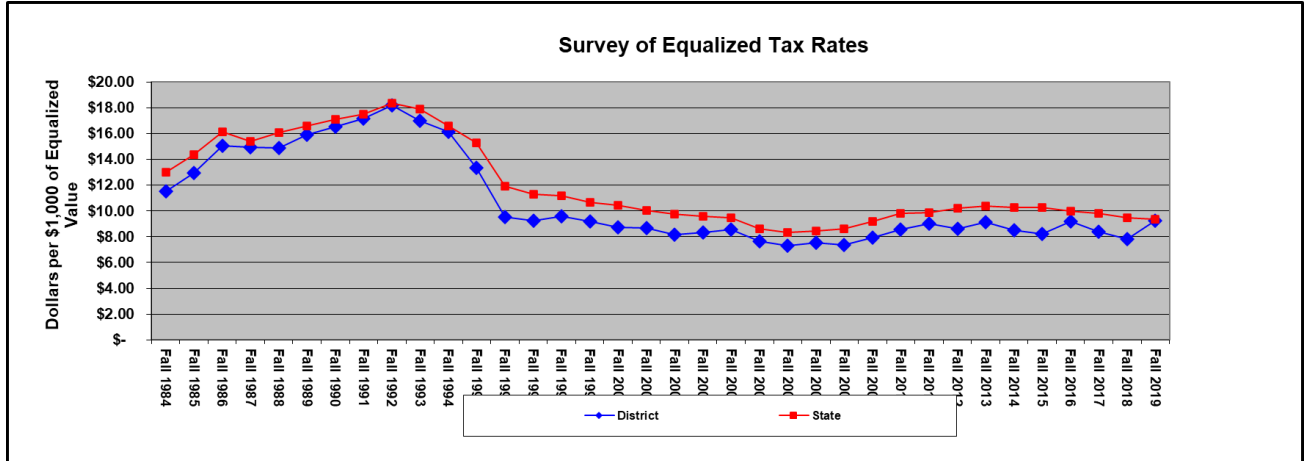
**SUMMARY OF OUTSTANDING REFERENDUM DEBT  
AS OF JUNE 30, 2020**

TYPE OF LOAN	DATE OF FINAL PAYMENT	BALANCE As of 7/1/2019	PRINCIPAL PAID In 2019-2020	BALANCE As of 6/30/20
GENERAL OBLIGATION BONDS -7/2019 Issue	2039	\$57,048,000	\$865,000	\$56,180,000

**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 estimate	\$ 15,308,120	\$ 3,643,275	\$ 300,000	\$ 19,251,395

## MILL RATE



	Fall 2016	Fall 2017	Fall 2018	Fall 2019*	Estimate Fall 2020
<b>Total Levy</b>	\$ 15,113,859	\$ 14,774,886	\$ 14,656,386	\$ 18,409,568	\$ 19,251,392
<b>Total Equalized Value</b>	\$ 1,649,744,784	\$ 1,757,368,802	\$ 1,876,197,652	\$ 1,988,294,041	\$ 2,096,523,704
<b>Equalized Rate</b>	\$ 9.16	\$ 8.41	\$ 7.81	\$ 9.26	\$ 9.18

\*State Average Equalized rate \$9.57 See <https://dpi.wi.gov/sfs/statistical/finance-maps/mill-rates>

	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Estimate Fall 2020
<b>(Included in Total Above)</b>					
<b>Non-Recurring Operational Referendum</b>	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
	\$ 1,649,744,784	\$ 1,757,368,802	\$ 1,876,197,652	\$ 1,988,294,041	\$ 2,096,523,704
	\$ 1.52	\$ 1.42	\$ 1.33	\$ 1.26	\$ 1.19

**CAPITAL PROJECTS**  
**Five Year Capital Maintenance & Improvement Plan – Living Document,**  
**Board Approved Projects for 2019-2020**

## Project Totals

- Locations
  - West Elementary
    - \$47,624
  - Northside Intermediate
    - \$42,640
  - Middle School
    - \$214,673
  - High School
    - \$595,063

**2019-20 Fiscal Year**  
 - \$900,000

Approved March 11, 2019

**\$59.9 Million Facilities Referendum**  
[Huffman Report to Board 7/27/2020](#)

07/23/20  
 Milton School District 2019 Referendum Projects  
 BUDGET SUMMARY

DESCRIPTION	BUDGET	FINAL PROJECTED COST	PAYMENTS TO DATE	% Complete				
Pre-Development	107,660	129,345	107,134	82.83%				
Professional Services <i>Design, Project Mgmt, Legal, Quality Testing</i>	3,924,459	4,045,398	3,210,421	79.36%				
Owner Provided Equipment <i>Furnishings, Service Equipment, IT Equipment, Signage</i>	1,193,816	1,429,000	83,603	5.85%				
Construction <i>Building and Site Development</i>	54,031,464	54,411,123	12,080,783	22.20%				
Other Project Expense <i>Bond expenses, Legal Fees , Moving</i>	22,500	20,000	8,012	40.06%				
Income <i>Bond income, Friends of Milton Pool, Focus on E</i>	(950,099)	(1,259,008)	0	0.00%				
Owner Contingency	1,570,200	1,124,142	0	0.00%				
<b>TOTAL</b>	<b>59,900,000</b>	<b>59,900,000</b>	<b>15,489,953</b>	<b>25.86%</b>				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>FINAL PROJECTED COST</b></td> <td style="text-align: right; border-bottom: 1px solid black;">59,900,000.00</td> </tr> <tr> <td><b>Balance - Under / (Over)</b></td> <td style="text-align: right; border-bottom: 3px double black;">0.00</td> </tr> </table>					<b>FINAL PROJECTED COST</b>	59,900,000.00	<b>Balance - Under / (Over)</b>	0.00
<b>FINAL PROJECTED COST</b>	59,900,000.00							
<b>Balance - Under / (Over)</b>	0.00							

**School District of Milton**  
**BUDGET PUBLICATION, 2020-21**  
**Required Published Budget Summary Format**

<b>GENERAL FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	7,198,677.62	7,123,311.30	7,966,886.68
<b>Ending Fund Balance</b>	<b>7,123,311.30</b>	<b>7,966,886.68</b>	<b>7,966,886.68</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	37,100.50	14,233.57	0.00
Local Sources (Source 200)	15,126,512.96	15,983,485.82	16,080,238.00
Inter-district Payments (Source 300 + 400)	1,917,256.85	2,104,158.50	2,209,400.00
Intermediate Sources (Source 500)	3,187.79	0.00	0.00
State Sources (Source 600)	24,247,499.50	24,508,956.89	25,318,444.00
Federal Sources (Source 700)	471,181.78	442,033.21	438,997.00
All Other Sources (Source 800 + 900)	3,373,909.12	275,752.12	84,200.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>45,176,648.50</b>	<b>43,328,620.11</b>	<b>44,131,279.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	21,866,173.46	19,805,557.31	20,540,437.00
Support Services (Function 200 000)	15,693,043.98	14,777,442.18	15,476,490.00
Non-Program Transactions (Function 400 000)	7,692,797.38	7,902,045.24	8,114,352.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>45,252,014.82</b>	<b>42,485,044.73</b>	<b>44,131,279.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	42,116.24	45,623.56	50,632.31
<b>Ending Fund Balance</b>	<b>45,623.56</b>	<b>50,632.31</b>	<b>50,632.31</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,140,508.86</b>	<b>5,779,393.60</b>	<b>5,983,697.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,137,001.54</b>	<b>5,774,384.85</b>	<b>5,983,697.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	49,367.56	287,791.57	1,058,757.90
<b>Ending Fund Balance</b>	<b>287,791.57</b>	<b>1,058,757.90</b>	<b>1,019,632.90</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>439,281.57</b>	<b>63,475,035.84</b>	<b>3,643,275.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>200,857.56</b>	<b>62,704,069.51</b>	<b>3,682,400.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	0.00	59,160,693.15	45,699,408.90
<b>Ending Fund Balance</b>	<b>59,160,693.15</b>	<b>45,699,408.90</b>	<b>9,408.90</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>59,939,941.76</b>	<b>1,048,318.02</b>	<b>250,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>779,248.61</b>	<b>14,509,602.27</b>	<b>45,940,000.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	126,359.59	83,924.52	1,698.82
<b>Ending Fund Balance</b>	<b>83,924.52</b>	<b>1,698.82</b>	<b>6,232.82</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,014,354.39</b>	<b>933,760.44</b>	<b>1,118,160.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,056,789.46</b>	<b>1,015,986.14</b>	<b>1,113,626.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	69,064.83	74,185.61	87,669.29
<b>Ending Fund Balance</b>	<b>74,185.61</b>	<b>87,669.29</b>	<b>77,170.29</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>308,951.20</b>	<b>271,384.26</b>	<b>375,100.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>303,830.42</b>	<b>257,900.58</b>	<b>385,599.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>244,165.81</b>	<b>258,904.93</b>	<b>281,434.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>244,165.81</b>	<b>258,904.93</b>	<b>281,434.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>53,973,908.22</b>	<b>127,005,893.01</b>	<b>101,518,035.00</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>4,292,140.16</b>	<b>4,230,151.28</b>	<b>4,210,527.00</b>
<b>Refinancing Expenditures (FUND 30) less</b>	<b>0.00</b>	<b>60,285,391.52</b>	<b>0.00</b>
<b>Capital Projects Fund (FUND 40) less</b>	<b>0.00</b>	<b>14,509,602.27</b>	<b>45,940,000.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>49,644,667.56</b>	<b>47,980,747.94</b>	<b>51,367,508.00</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-3.35%</b>	<b>7.03%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
General Fund	14,331,682.00	15,269,844.00	15,308,120.00
Referendum Debt Service Fund	71,300.00	2,903,081.00	3,643,275.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	253,404.00	237,057.00	300,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>14,656,386.00</b>	<b>18,409,982.00</b>	<b>19,251,395.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>-0.72%</b>	<b>25.61%</b>	<b>4.57%</b>



**School District of Milton**

**BUDGET ADOPTION 2020-21 \***

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance (Account 930 000)	7,198,677.62	7,123,311.30	7,966,886.68
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	41.73	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	252,440.96	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,870,828.61	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>7,123,311.30</b>	<b>7,966,886.68</b>	<b>7,966,886.68</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	37,100.50	14,233.57	0.00
<b>Local Sources</b>			
210 Taxes	14,331,682.00	15,269,844.00	15,308,120.00
240 Payments for Services	124,898.29	47,991.52	142,977.00
260 Non-Capital Sales	64,605.67	57,837.75	84,553.00
270 School Activity Income	171,998.40	187,104.13	184,355.00
280 Interest on Investments	90,518.55	52,597.28	75,000.00
290 Other Revenue, Local Sources	342,810.05	368,111.14	285,233.00
<b>Subtotal Local Sources</b>	<b>15,126,512.96</b>	<b>15,983,485.82</b>	<b>16,080,238.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	14,756.85	32,507.50	0.00
340 Payments for Services	1,902,500.00	2,071,651.00	2,209,400.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,917,256.85</b>	<b>2,104,158.50</b>	<b>2,209,400.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	3,187.79	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
<b>Subtotal Intermediate Sources</b>	<b>3,187.79</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	231,347.67	328,173.36	249,243.00
620 State Aid -- General	21,136,628.00	21,397,310.00	22,323,880.00
630 DPI Special Project Grants	101,583.71	90,177.88	52,159.00
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	2,777,940.12	2,693,295.65	2,693,162.00
<b>Subtotal State Sources</b>	<b>24,247,499.50</b>	<b>24,508,956.89</b>	<b>25,318,444.00</b>

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
<b>Federal Sources 710 Federal Aid - Categorical</b>	4,000.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	75,194.25	112,930.27	84,400.00
750 IASA Grants	336,132.76	279,798.19	292,597.00
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	55,854.77	49,304.75	62,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>471,181.78</b>	<b>442,033.21</b>	<b>438,997.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	841,777.15	56,046.57	0.00
870 Long-Term Obligations	2,357,149.95	104,063.42	0.00
<b>Subtotal Other Financing Sources</b>	<b>3,198,927.10</b>	<b>160,109.99</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	110,215.00	103,224.69	73,000.00
970 Refund of Disbursement	56,584.27	7,467.01	10,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,182.75	4,950.43	1,200.00
<b>Subtotal Other Revenues</b>	<b>174,982.02</b>	<b>115,642.13</b>	<b>84,200.00</b>
<b>F10 TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>45,176,648.50</b>	<b>43,328,620.11</b>	<b>44,131,279.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	10,779,036.01	8,714,087.39	9,273,434.00
120 000 Regular Curriculum	7,505,082.84	7,571,192.97	7,692,202.00
130 000 Vocational Curriculum	1,171,082.97	1,165,603.08	1,244,735.00
140 000 Physical Curriculum	957,747.57	968,671.81	981,226.00
160 000 Co-Curricular Activities	1,040,499.58	1,023,606.34	1,084,390.00
170 000 Other Special Needs	412,724.49	362,395.72	264,450.00
<b>Subtotal Instruction</b>	<b>21,866,173.46</b>	<b>19,805,557.31</b>	<b>20,540,437.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	895,158.95	923,924.71	999,244.00
220 000 Instructional Staff Services	1,922,805.94	1,787,912.86	1,926,940.00
230 000 General Administration	685,197.23	789,201.16	689,699.00
240 000 School Building Administration	2,354,787.38	2,351,571.59	2,420,833.00
250 000 Business Administration	6,903,767.17	6,663,539.32	6,538,020.00
260 000 Central Services	312,523.01	111,427.87	507,352.00
270 000 Insurance & Judgments	310,595.94	309,355.83	327,190.00
280 000 Debt Services	1,332,271.00	706,365.80	685,344.00
290 000 Other Support Services	975,937.36	1,134,143.04	1,381,868.00
<b>Subtotal Support Sources</b>	<b>15,693,043.98</b>	<b>14,777,442.18</b>	<b>15,476,490.00</b>

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	4,292,140.16	4,215,917.71	4,200,330.00
430 000 Instructional Service Payments	3,369,774.31	3,685,894.10	3,909,022.00
490 000 Other Non-Program Transactions	30,882.91	233.43	5,000.00
<b>Subtotal Non-Program Transactions</b>	<b>7,692,797.38</b>	<b>7,902,045.24</b>	<b>8,114,352.00</b>
<b>F10 TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>45,252,014.82</b>	<b>42,485,044.73</b>	<b>44,131,279.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	42,116.24	45,623.56	50,632.31
<b>900 000 Ending Fund Balance</b>	<b>45,623.56</b>	<b>50,632.31</b>	<b>50,632.31</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,509.05</b>	<b>5,008.75</b>	<b>0.00</b>
100 000 Instruction	1,001.73	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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,001.73</b>	<b>0.00</b>	<b>0.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	4,051,569.58	3,756,072.22	3,938,872.00
<b>State Sources</b>			
610 State Aid -- Categorical	1,212,571.00	1,250,206.00	1,250,000.00
620 State Aid -- General	89,853.00	55,939.00	100,000.00
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	10,000.00	17,000.00	0.00
<b>Subtotal State Sources</b>	<b>1,312,424.00</b>	<b>1,323,145.00</b>	<b>1,350,000.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	24,020.00	0.00	0.00
730 DPI Special Project Grants	672,611.94	544,405.90	594,825.00
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	75,374.29	150,761.73	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>772,006.23</b>	<b>695,167.63</b>	<b>694,825.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,135,999.81</b>	<b>5,774,384.85</b>	<b>5,983,697.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	3,985,433.40	4,008,529.18	4,077,033.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>3,985,433.40</b>	<b>4,008,529.18</b>	<b>4,077,033.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	842,473.75	848,152.93	869,896.00
220 000 Instructional Staff Services	279,085.17	278,150.81	297,743.00
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	677,069.75	291,243.28	465,225.00
260 000 Central Services	5,807.09	8,100.69	6,300.00
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
<b>Subtotal Support Sources</b>	<b>1,804,435.76</b>	<b>1,425,647.71</b>	<b>1,639,164.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	345,198.06	340,207.96	267,500.00
490 000 Other Non-Program Transactions	932.59	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>346,130.65</b>	<b>340,207.96</b>	<b>267,500.00</b>
<b>F27 TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,135,999.81</b>	<b>5,774,384.85</b>	<b>5,983,697.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	49,367.56	287,791.57	1,058,757.90
<b>900 000 ENDING FUND BALANCES</b>	<b>287,791.57</b>	<b>1,058,757.90</b>	<b>1,019,632.90</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>439,281.57</b>	<b>63,475,035.84</b>	<b>3,643,275.00</b>
281 000 Long-Term Capital Debt	177,250.00	2,418,677.99	3,682,400.00
282 000 Refinancing	0.00	60,285,391.52	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	23,607.56	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>200,857.56</b>	<b>62,704,069.51</b>	<b>3,682,400.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>62,257,149.95</b>	<b>56,180,000.00</b>	<b>54,615,000.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	0.00	59,160,693.15	45,699,408.90
<b>900 000 Ending Fund Balance</b>	<b>59,160,693.15</b>	<b>45,699,408.90</b>	<b>9,408.90</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>59,939,941.76</b>	<b>1,048,318.02</b>	<b>250,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	779,248.61	14,509,602.27	45,940,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>779,248.61</b>	<b>14,509,602.27</b>	<b>45,940,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	126,359.59	83,924.52	1,698.82
<b>900 000 ENDING FUND BALANCE</b>	<b>83,924.52</b>	<b>1,698.82</b>	<b>6,232.82</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,014,354.39</b>	<b>933,760.44</b>	<b>1,118,160.00</b>
200 000 Support Services	1,054,874.61	1,015,986.14	1,113,626.00
400 000 Non-Program Transactions	1,914.85	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,056,789.46</b>	<b>1,015,986.14</b>	<b>1,113,626.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	69,064.83	74,185.61	87,669.29
<b>900 000 ENDING FUND BALANCE</b>	<b>74,185.61</b>	<b>87,669.29</b>	<b>77,170.29</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>308,951.20</b>	<b>271,384.26</b>	<b>375,100.00</b>
200 000 Support Services	164,956.84	141,063.65	232,304.00
300 000 Community Services	138,873.58	116,836.93	153,295.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>303,830.42</b>	<b>257,900.58</b>	<b>385,599.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>244,165.81</b>	<b>258,904.93</b>	<b>281,434.00</b>
100 000 Instruction	159,332.15	176,353.23	184,794.00
200 000 Support Services	68,152.24	67,526.29	91,640.00
400 000 Non-Program Transactions	16,681.42	15,025.41	5,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>244,165.81</b>	<b>258,904.93</b>	<b>281,434.00</b>

## 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>