

Date: October 8, 2015

To: Members, Assembly Committee on Education

From: Dr. Debi Towns, Assistant Director, School Financial Services

Re: Statement in Opposition to AB 321

Background

Under current law, every elected school board is given the authority to independently create their local school district annual budget.

Under current law, the Department of Public Instruction (DPI) is charged with prescribing a uniform method of accounting for school districts to report their budgets and annual reports to the State. DPI has used the *Wisconsin Uniform Financial Accounting Requirements (WUFAR)* since 2002. This accounting system is an updated version of the *Wisconsin Elementary & Secondary School Accounting System (WESSAS)* and its predecessor, the *Wisconsin Financial Accounting System*. Over the past 13 years, the *WUFAR* has been continually updated to meet the Government Accounting Standard Board's (GASB) Statements.

Under current law, DPI is also charged with collecting specific pieces of financial data which are used to accurately calculate state aids to school districts. The WUFAR accounting system is required for reporting to DPI so that all the data coming in from the school districts are reported in a consistent fashion.

DPI makes available on its website a Budget Adoption form which meets the requirements of §65.90 to all school districts in the state. This form serves as an easy-to-read summary and is also suitable to meet the public posting requirement of this same statute. This summary includes three years of financials – the previous year audited actuals; the current year unaudited actuals; and the proposed budget for the new year. These figures are lined up in columns for ease in comparison.

In addition, every school district's full budget and full annual report for the past ten years is available on the DPI website for public inspection. The full versions of the budget and annual report include detailed data for all funds with the exception of Fund 60 and Fund 70, which are considered fiduciary accounts under GASB. Many school district simply link to data portal which is already easily accessible on our website.

Assembly Bill 321

Assembly Bill 321 sets forth the requirement to create another report containing <u>the identical</u> <u>data</u> already published by districts prior to their annual budget hearings and in the complete budget report detail posted on DPI's website for every district in the state.

DPI has worked cooperatively with the accounting software companies providing services to the school districts in Wisconsin as they develop reporting mechanisms within their programs to help schools easily aggregate and harvest the data required for state reporting. Creating new formats for reports to shuffle the data around would likely require some software development on the part of the vendors. It could be presumed that this would indirectly result in an increase in the cost of software passed on to the districts.

It is unclear to DPI how AB 321 provides more district financial information to the public than what is already easily available.

With regard to the full audit report: There are school districts currently posting their audit reports on their local websites. It is the understanding of DPI that the majority of districts do not take up their website space for the auditor's report. The auditor report is a public record, however, and upon inquiry, I am not aware of any district that has not readily shared it.

We also hold electronic copies of the auditors' reports at DPI. While we do not take up website space to publish all of them, each is available upon request.

In conclusion, AB 321 creates a duplicative process to provide the same information that is already easily available on the internet; with the exception of the full auditor report, the financial data of every school district in this state already clearly broken down and displayed in this matter. If any elector wishes to obtain a hard copy of the full auditor report, he or she need only ask - DPI or the school district can easily furnish an electronic copy of those reports upon request via email.

ASSEMBLY COMMITTEE ON EDUCATION

Thank you for holding this meeting on Assembly Bill 321, Relating to: the school district budget summary, annual audit and annual report.

I am testifying in support of the Bill 321.

I am a CPA and have always been interested in school district budgets, I served on the Sioux Falls, SD school board which had 16,000 students and 1,600 employees.

Over the years I have reviewed the Amery School District budget report, which uses the DPI budget format, and could never make any sense out of it.

In September 20, 2010, I attended the Amery School District Annual Meeting and the agenda was to discuss the budget for the District for the year ending June 30, 2011. I was very disappointed that no one could answer any questions that I had regarding the budget. The two main questions I asked were: what the total District payroll was and what total employee benefits were. I was told no one at the meeting had this type of information and if I wanted this type of information I could make an appointment with the District administrator.

I spent the next two years trying to get budget information so a lay person could read and make sense of the budget.

I finally found a 64 page report (Amery's 2015 report is 53 pages) that school districts are required to file with the DPI each year. A one page copy of Amery's 2015 report is attached. After three days of work I was able to summarize the information in a format similar to the one I used to make the attached budget summary. I asked the Amery District Administrator and Board to consider using this type of budget summary and that I would volunteer 100 hours of my time to assist them in preparing it from their accounting and budget system. They declined to address this format as they could see no benefit to the Board.

I then paid the Amery Free Press to print the attached budget. This format is very easy to prepare as it comes from the District's budget and accounting system.

The best thing we can do for the school districts' financial budget reporting is to require them to use my suggested budget format. This format is very transparent and easy for a lay person to understand. Most school districts use the DPI format (attached) for their budget reporting. This format is impossible to understand.

FOLLOWING IS A COMPARISION OF THE DPI AND MY SUGGESTED FORMAT:

YEARS COVERED:

Carson format covers three years actual results plus the current budget so the reader can see trends. DPI format only provides for two years plus the current budget.

FUND BALANCES:

Both formats show the beginning and ending balances for each fund. Carson format shows all the fund balances and the revenue and expenditures for each fund that make up the total current budget. The DPI format does not show the detail revenue and expenditures for all the funds.

REVENUES:

Carson format shows the detail of all revenues by fund and the DPI format only shows the total revenues by type.

PAYROLL:

Carson format shows the total district payroll by fund and could also show payroll by major employee classification and total payroll by fund. The DPI format does not show any payroll information.

EMPLOYEE BENEFITS:

Carson format shows the cost of each employee benefit (total and by fund) paid by the district. The DPI format does not show any employee benefit information.

OTHER MAJOR CATEGORIES:

Carson format shows the nine major categories by fund and total. DPI format does not show the categories.

DISTRICT STATISTICS (Suggested):

Number of students, cost per student (General fund plus special ED fund), total cost per student all funds, Full Time Equivalent staff (FTE), average payroll per FTE staff, average benefits per FTE staff, number of FTE certified school room teachers, total of unfunded benefits, total long-term debt, property tax valuation and percent change in property tax.

In addition, to the requirement to use the suggested budget format I have attached, in my testimony, I would also suggest that the budget format, audit reports, school annual reports, Actuarial reports and other financial reports be shown on the school web site under the heading District's financial reports. For an example see District Financial Reports — School District of Amery. At the present time many school districts do not have any financial information on their web site.

Thank you for your time and feel free to ask any questions.

Dennis Carson, CPA

ennis Carson

467 A 95th St.

Clear Lake, WI 54005

715-607-8849

CARSON SUGGESTED BUDGET FORMAT

	AMERY SCH	OOL DISTRIC				ENDITURES					
(Prepared by Denr	nis Carson fron		ARS ENDED records. See			re information	n and comment	s.)			-
(110000)		Special					2012-13	2011-12	2010-11	2009-10	
	General Fund	Education	Debt Service	Food Service	Care	Communit Service	y Total Budget	Total Actual	Total Actual	Total Actual	4
EGINNING FUND BALANCES	\$ 2,866,318			\$ 18,680			\$ 4,875,202				5
REVENUES: OCAL SOURCES					-		Note A				7
Property Taxes	6,796,994		2,110,567		12,000	92,000	9,011,561	9,342,172	9,928,698	10,524,484	d
School Activity Income Food Service Sales	53,000		-	478,250	1		53,000				
Day Care Fees				476,250	135,000		478,250 135,000			110.000	7
Community Service Fees					1.515.5	56,928	56,928	47,847	50,690	49,380	
Student Fees Other Local Revenue	104,800 28,275		3,000	-	-	-	104,800 31,275			100,341	100
Total Local Revenue	6,983,069		2,113,567		147,000	148,928				103,045	12/0
Other School Districts	202,295						228,978	370,904	368,827	378,213	1221
ntermediate Sources Special Education Aid	57,549	5,000			-		62,549	136,472	70,531	75,402	111
Revenue from General Fund		1,462,114					1,462,114	1,432,466	1,443,730	1,254,472	1070
STATE RESOURCES: Other State Categorical	217,519		1	-	-		217,519	136,139	134,218	134,415	1 02
State Equalization Aid	9,038,289		1				9,038,289			8,546,583	H -
Special Education Aids Food Service Aid		550,000	1	21,000			550,000	537,148		574,933	
Special Projects Grants	3,000			21,000			3,000	19,935 1,950	23,620 41,940		
STAGE Aid	429,250						429,250	484,588	419,746	394,872	
Other State Sources Total State Sources	40,745 9,728,803			21,000		-	40,745 10,299,803	25,889 9,973,234	26,796 10,901,500		
EDERAL SOURCES	5,720,000			21,000			-	3,37 3,234	10,301,300	3,702,004	+
ransit Aid DPI Special Grants	71,009						71,009	76,881	80,362	479,442	
ASA Grants	207,182						207,182	208,294	201,242		
Special Education Aids		437,600		(110,000	1		437,600	434,195	449,510	794,908	
ood Service Aid ederal Stimulus Funds				443,000	-		443,000	480,975 415,123	444,813	434,067	2 100
Total Federal Sources	278,191	437,600		443,000			1,158,791	1,615,468	1,175,927		Pay
OTHER SOURCES	99,000			150			99,150	61,629	107,712	99,681	10/
OTAL REVENUES	\$17,348,907	\$ 2,481,397	\$2,113,567	\$ 942,400	\$147,000	\$ 148,928	\$ 23,182,199	\$ 23,794,668	\$ 24,824,821	\$ 25,021,862	Total Payro
	General	Special	Debt	Food	Day	Community	TOTAL	TOTAL	TOTAL	TOTAL	
XPENDITURES:	Fund	Education	Service	Service	Care	Service	BUDGET	ACTUAL	ACTUAL	ACTUAL	DeTail of Floring Total employ
OTAL PAYROLL MPLOYEE BENEFITS:	\$ 8,788,005	\$ 1,482,974	-	\$ 280,891	\$ 86,616	\$ 57,863	\$ 10,696,349	\$ 10,649,904	\$ 10,973,411	\$ 10,528,816	- E
District's Cost of Medical Ins. (100%)	2,163,791	399,121		135,016	22,450	15,785	2,736,163	2,771,372	3,339,999	3,321,828	- 10 IN
histrict's HRA for Health Care (100%) Total District Medical Ins. Cost	247,500 2,411,291	35,250 434,371		14,250 149,266	750	1,500	299,250	540,963		-	la sall pla
Total District Medicar Ins. Cost	2,411,291	434,371		149,200	23,200	17,285	3,035,413	3,312,335	3,339,999	3,321,828	1021000
mployee's Share of Pension Paid											170701 12
By District (Was 100%) histrict's Share of Pension (100%)	36,650 562,235	7,135 95,770		17,101	5,251	3,221	683,578	(155,950) 601,625	656,168 527,769	611,581 482,500	7 100
ostemployment Health Ins. (100%)	368,434	57,270		3,500		3,000	432,204	523,481	441,259	585,224	(rener
ental (100%) ife Insurance (41%)	216,369 10,566	35,505 1,495		13,707 389	547 80	1,549	267,677 12,530	248,107 12,516	226,964 12,868	222,973	0
ong-Term Disability (100%)	20,801	3,660		636	230	114	25,441	25,715	26,225	12,051 24,854	1)
ther Employee Benefits (100%) Total Employee Direct Benefits	145,700 \$3,772,046	\$635,206		\$184,599	2,000	05.400	147,700	158,518	164,542	189,819	1)
ercent of Benefits to Payroll	42.9%	42.8%		65.7%	31,308 36.1%	25,169 43.5%	4,648,328 43.5%	5,038,247 47.3%	5,395,794 49.2%	5,450,830 51.8%	P -
istricts' Share of Social Security	\$670,795			\$21,489	\$6,626	4,571	817,796	779,748	814,788	793,977	at
Total Related Payroll Costs ercent to Payroll	\$4,442,841 50.6%	\$749,521 50.5%		\$206,088 73.4%	\$37,934 43.8%	\$29,740 51.4%		\$5,817,995 54.6%	\$6,210,582 56.6%	\$6,244,807 59.3%	+ 11
THER MAJOR CATEGORIES:							*	04.070	30.076	39.370	1 54 6 0 4
urchased Services on-Capital Objects	1,081,053 637,637	56,263 127,189		8,980 438,441	1,000	44,375	1,191,671	1,081,468	1,188,454	1,610,062	7 other les categories
apital Objects	317,020	55,000		5,500	8,450 1,000	3,150 1,000	1,214,867 379,520	1,242,217 449,284	1,201,056 409,211	1,224,189 732,721	(AThe 2123
ebt Service Costs	6,000		2,066,405				2,072,405	2,368,786	2,376,974	2,848,240	[2 Te 80.
surance-Property. W/C & Liability ransfer to Special Education	1,462,114	3,500					191,416 1,462,114	212,946 1,432,466	179,585 1,443,730	229,594	Car
pen Enrollment Paid to Other Dist.	349,140						349,140	562,011	533,543	1,254,472 562,766	1
ther Objects (Mostly Dues) Total Other Major Categories	77,181 \$ 4,118,061	5,700	£ 2 056 405	2,500	12,000	12,800	110,181 \$ 6,971,314	137,420	97,150	127,407	D
Total Other major Categories	\$ 4,110,001	\$ 241,00Z	\$ 2,000,400	\$ 400,421	\$ 22,430	\$ 61,325	\$ 6,9/1,314	\$ 7,486,598	\$ 7,429,703	\$ 8,589,451	
OTAL EXPENDITURES	\$17,348,907	\$ 2,480,147	\$ 2,066,405	\$ 942,400	\$147,000	\$ 148,928	\$ 23,133,787	\$ 23,954,497	\$ 24,613,696	\$ 25,363,074	
XCESS (DEFICIT)-NOTE B	-	1,250	47,162	-	-	-	48,412	(159,829)	211,125	(341,212)	
NDING FUND BALANCES	\$ 2,866,318		\$ 1,950,325	e 49.000		e er 440					
IDING FORD BALANCES	\$ 2,000,310	3 33,101	\$ 1,550,525	\$ 10,000	• -	\$ 55,110	\$ 4,923,614	\$ 4,875,204	\$ 5,035,024	\$ 4,823,897	1
							1,673	1,703	1,711	1,716	TICAL N
	- 01						\$ 11,852 -0.7%	\$ 11,933 -3.3%	\$ 12,344 -0.8%	\$ 12,450 6.9%	TIS1 T10
ost Per Student-Gen + Sp. Ed		1					\$ 13,651			\$ 14,633	cTal NAG
ost Per Student-Gen + Sp. Ed Percent Change in Cost otal Cost Per Student - Note C							-1.7%	-2.6%	-2.6%	7.2%	2 CAT
ost Per Student-Gen + Sp. Ed Percent Change in Cost otal Cost Per Student - Note C Percent Change in Cost							nia	404	407	1.270	., 10
ost Per Student-Gen + Sp. Ed Percent Change in Cost botal Cost Per Student - Note C Percent Change in Cost quivalent FTE Staff Per DPI							n/a	194	197	196	INFO
umber of Students ost Per Student-Gen + Sp. Ed Percent Change in Cost otal Cost Per Student - Note C Percent Change in Cost quivalent FTE Staff Per DPI ostemployment Health Ins.: Under-Funded Amount (Million)							n/a n/a	n/a	\$ 5.3	196 \$ 5.7	INFO
ost Per Student-Gen + Sp. Ed Percent Change in Cost obtal Cost Per Student - Note C Percent Change in Cost quivalent FTE Staff Per DPI ostemployment Health Ins.: Juder- Funded Amount (Million) Amount Needed for Future							n/a	n/a	\$ 5.3	4 5.7	INFO
ost Per Student-Gen + Sp. Ed Percent Change in Cost total Cost Per Student - Note C Percent Change in Cost guivalent FTE Staff Per DPI sostemployment Health Ins.: Under-Funded Amount (Million) Amount Needed for Future Funding (Million) strict Long-Term Debt (Million)								n/a n/a		\$ 17.7	INFO
ost Per Student-Gen + Sp. Ed Percent Change in Cost otal Cost Per Student - Note C Percent Change in Cost quivalent FTE Staff Per DPI ostemployment Health Ins.: Inder-Funded Amount (Million) Amount Needed for Future 'unding (Million) strict Long-Term Debt (Million) operty Tax Valuation (Million)							n/a n/a \$ 14.4 n/a	n/a n/a \$ 15.8 \$ 819	\$ 5.3 \$ 17.7 \$ 17.7 \$ 867	\$ 17.7 \$ 19.4 \$ 921	STATISTICAL TION
st Per Student-Gen + Sp. Ed Percent Change in Cost tal Cost Per Student - Note C Percent Change in Cost uivalent FTE Staff Per DPI stemployment Health Ins.: inder-Funded Amount (Million) mount Needed for Future unding (Million) strict Long-Term Debt (Million) perty Tax Valuation (Million) crease in Property Tax Percent	ailable.						n/a n/a \$ 14.4	n/a n/a \$ 15.8	\$ 5.3 \$ 17.7 \$ 17.7	\$ 17.7 \$ 19.4	INPO
st Per Student-Gen + Sp. Ed Percent Change in Cost tal Cost Per Student - Note C Percent Change in Cost uivalent FTE Staff Per DPI stemployment Health Ins.: inder- Funded Amount (Million) mount Needed for Future unding (Million) strict Long-Term Debt (Million) operty Tax Valuation (Million)	as the Distric					ent figures o	n/a n/a \$ 14.4 n/a -3.6%	n/a n/a \$ 15.8 \$ 819 -5.9%	\$ 5.3 \$ 17.7 \$ 17.7 \$ 867	\$ 17.7 \$ 19.4 \$ 921	INFO

AMERY SCHOOL BUDGET USING DPIFORMAT

amen Free Press	9/8/1	5		
Notice for Annual D				
(Section 120 otice is hereby given to qualified electors of the School Dist the transaction of business, will be held in Intermediate S	trict of Amery, that th	ne annual meeting on the 21st day of	of said district September,	
115, at 7:10 p.m. ALE JOHNSON, District Clerk	VICE 942 Hieu B.		nadkasi Ogravna	Magar Magar
Notice of Budge (Section 65. otice is hereby given to the qualified electors of the School the Amery Intermediate School Board Room, on the 21st of the budget is printed below. Detailed copies of the budget 3 Minneapolis Avenue South, Amery, WI 54001 and on the	90(4)) District of Amery that day of September, 2 t are available for in-	015, at 7:00 p.m. spection in the Dis	The summary trict's office at	i filiku Sely Sblifi Sruč Çsflo I
ated this 3rd day of September, 2015 ALE JOHNSON, District Clerk	gmission? and			
ENERAL FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	HELE .
ginning Fund Balance	2,871,479.64	2,940,337.29	3,011,047.44	See all
ding Fund Balance	2,940,337.29	3,011,047.44	3,011,047.44	Hewel
EVENUES & OTHER FINANCING SOURCES				
ansfers-In (Source 100)	0.00	0.00	0.00	
cal Sources (Source 200)	7,599,004.45	7,480,396.77	7,494,275.00	
er-district Payments (Source 300 + 400)	350,183.04	328,885.30	305,800.00	
termediate Sources (Source 500)	49,489.18	27,943.00	56,917.00	
ate Sources (Source 600)	9,537,625.80	9,591,892.51	9,277,097.00	
deral Sources (Source 700)	414,648.49	411,340.55	362,193.00	
Other Sources (Source 800 + 900)	191,767.58	106,171.17	81,500.00	
TAL REVENUES & OTHER FINANCING SOURCES	18,142,718.54	17,946,629.30	17,577,782.00	
(PENDITURES & OTHER FINANCING USES				Tota
struction (Function 100 000)	9,171,837.88	9,066,947.06	9,023,088.00	Cich
apport Services (Function 200 000)	6,653,968.72	6,469,453.09	6,032,467.00	1995
on-Program Transactions (Function 400 000)	2,248,054.29	2,339,519.00	2,522,227.00) de
TAL EXPENDITURES & OTHER FINANCING USES	18,073,860.89	17,875,919.15	17,577,782.00	
PECIAL PROJECTS FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
eginning Fund Balance	29,126.75	26,211.49	93,836.86	neend .
nding Fund Balance	26,211.49	93,836.86	88,036.86	Z TOTO
EVENUES & OTHER FINANCING SOURCES	2,432,299.31	2,432,636.72	2,416,089.00	27910
XPENDITURES & OTHER FINANCING USES	2,435,214.57	2,365,011.35	2,421,889.00	5
EBT SERVICE FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2016-2016	
eginning Fund Balance	1,947,548.30	1,965,816.02	1,991,773.84	INSTRUCTION OF THE PARTY OF THE
nding Fund Balance	1,965,816.02	1,991,773.84		-
EVENUES & OTHER FINANCING SOURCES	2,106,880.85	2,108,337.82	2,102,410.00	Z Tota
KPENDITURES & OTHER FINANCING USES	2,088,613.13	2,082,380.00	2,045,405.00	5
APITAL PROJECTS FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
eginning Fund Balance	0.00	0.00	0.00	
inding Fund Balance	0.00	0.00	0.00	Ole Marie
EVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00	MINE S
	0.00	0.00	0.00	45 (4) 3 A

		Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
Beginning Fund Balance		17,161.05	49,008.65	83,624.74	
Ending Fund Balance	Table Reservation	49,008.65	83,624.74	106,839.74	
REVENUES & OTHER FINANCI	NG SOURCES	906,398.63	899,794.45	904,990.00	Total.
EXPENDITURES & OTHER FIN	ANCING USES	874,551.03	865,178.36	881,775.00	19.
		Audited	Unaudited	Rudget	
COMMUNITY SERVICE FUND	Landin (about	2013-2014	2014-2015	Budget 2015-2018	
Beginning Fund Balance	15, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	83,542.01	102,896.17	65,383.67	1 a -
Ending Fund Balance		102,896.17	65,383.67	69,042.67	otalo
REVENUES & OTHER FINANCI	NG SOURCES	269,143.93	304,911.02		
EXPENDITURES & OTHER FIN	ANCING USES	249,789.77	342,423.52	501,541.00	
PACKAGE & COOPERATIVE P	ROGRAM FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
Beginning Fund Balance		0.00	0.00	0.00	
Ending Fund Balance		0.00	0.00	0.00	114
REVENUES & OTHER FINANCI	NG SOURCES	0.00	0.00	0.00	
EXPENDITURES & OTHER FIN	ANCING USES	0.00	0.00	0.00	
	Fotal Expenditures and Ot	ther Financing Us	es		
ALL FUNDS		Audited 2013-2014	Unaudited 2014-2015	Budget 2016-2016	ar
GROSS TOTAL EXPENDITURE	S - ALL FUNDS	23,722,029.39	23,530,912.38	23,428,392.00)hi
nterfund Transfers (Source 10	0) - ALL FUNDS	1,445,269.83	1,423,111.12	1,486,172.00	
Refinancing Expenditures (FUI	ND 30)	0.00	0.00	0.00	141
NET TOTAL EXPENDITURES PERCENTAGE INCREASE NI	ET TOTAL FUND	22,276,759.56	22,107,801.26		191
EXPENDITURES FROM PRIOR	YEAR	150	-0.76%	-0.75%	in .
		RTY TAX LEVY	MATE	OTAN HILLAR	
	PROPOSED PROPER			Budget	100.2
FUND	PROPOSED PROPEI	Audited 2013-2014	Unaudited 2014-2015	2015-2016	
	PROPOSED PROPE			7,249,475.00	
General Fund	PROPOSED PROPE	2013-2014	2014-2015	2015-2016	
General Fund Referendum Debt Service Fund	- c.2020W-01	7,391,322.00	7,269,280.00	7,249,475.00	
General Fund Referendum Debt Service Fund Non-Referendum Debt Service F	- c.2020W-01	7,391,322.00 1,994,018.00	7,269,280,00 1,997,218.00	7,249,475.00 1,992,787.00	
General Fund Referendum Debt Service Fund Non-Referendum Debt Service F Capital Expansion Fund	- c.2020W-01	7,391,322.00 1,994,018.00 112,642.00	7,269,280.00 1,997,218.00 110,883.00	7,249,475.00 1,992,787.00 109,123.00	
FUND General Fund Referendum Debt Service Fund Non-Referendum Debt Service F Capital Expansion Fund Community Service Fund TOTAL SCHOOL LEVY PERCENTAGE INCREASE —	- c.2020W-01	7,391,322.00 1,994,018.00 112,642.00 0.00	7,269,280.00 1,997,218.00 110.883.00 0.00	7,249,475.00 1,992,787.00 109,123.00 0.00	

\$12,692

\$2,970.00

WNAXLP

CARSON EXAMPLE OF A SUGGESTED BUDGET AND ACTUAL FORMAT THAT SCHOOL DISTRICTS SHOULD BE REQUIRED TO PRESENT TO THE PUBLIC

11,423,493 378,213 484,926 119,025 49,380 20,994 26,267 23,167 39,565 394,872 48,469 794,908 66,132 6,930 5,165,109 10,524,484 42,292 156,125 75,402 1,254,472 134,415 8,546,583 574,933 479,442 238,049 434,067 2,028,597 26,619 99,681 25,021,862 9,762,004 82,131 2009-10 Actual Total 10,756,594 368,827 26,796 458,496 134,665 50,690 14,062 4,005 23,620 41,940 201,242 449,510 90,718 7,013 24,824,821 4,823,899 9,928,698 27,757 70,531 1,443,730 134,218 9,739,831 515,349 419,746 80,362 444,813 9,981 107,712 138,221 1,175,927 2010-11 Total Actual 10,204,495 370,904 136,472 471,618 47,847 14,682 19,935 6,255 54,011 2,094 1,432,466 8,767,585 1,950 208,294 434,195 23,794,668 9,342,172 136,139 25,889 8,134 5,035,033 141,927 537,148 184,588 76,881 480,975 130,144 415,123 ,615,468 9,973,234 61,629 2011-12 Total Actual 53,000 478,250 135,000 56,928 17,475 6,000 112,600 9,870,814 228,978 62,549 21,000 3,000 207,182 443,000 14,000 80,000 5,150 4,875,202 1,462,114 217,519 9,038,289 23,182,199 550,000 40.745 10,299,803 71,009 437,600 ,158,791 9,011,561 99,150 2012-13 Budget Total AMERY SCHOOL DISTRICT SUMMARY OF REVENUE AND EXPENDITURES Community 55,110 92,000 56,928 148,928 148,928 Service 12,000 147,000 FOR THE YEARS ENDED JUNE 30, 2013-2010 135,000 942,400 147,000 Day 478,250 21,000 478,250 150 18,680 21,000 443,000 Service 443,000 150 Food 3,000 1,903,163 2,110,567 2,481,397 2,113,567 2,113,567 Service Debt Education 31,931 550,000 5,000 1,462,114 550,000 437,600 26,683 437,600 Special Fund 6,983,069 202,295 57,549 217,519 9,038,289 53,000 112,600 2,866,318 6,796,994 17,475 3,000 3,000 207,182 14,000 40,745 9,728,803 71,009 278,191 5,000 99,000 17,348,907 General Fund **BEGINNING FUND BALANCES** Community Service Frees Total Federal Sources Fransfer from General Federal Stimuless Funds Other School Districts Special Education Aid Special Projects Grants Total Local Revenue Intermediate Sources School Activity Income Other State Categorial Total Other Sources STATE RESOURCES: State Equalization Aid Total State Sources FEDERAL SOURCES Other Local Revenue Investment Earnings Other State Sources Sale of Fixed Assets TOTAL REVENUES OCAL SOURCES Food Service Sales OTHER SOURCES DPI Special Grants Non-Capital Sales Food Service Aid Food Service Aid Special ED Aids Special ED Aids Refunds of Disb. Day Care Fees Property Taxes Miscellaneous REVENUES: IASA Grants STAGE Aid **Fransit Aid**

200	General	Special	ţq.	500	ìè	, diameter	2012-13	2011-12	2010-11	2009-10
EXPENDITURES:	Fund	Education	Service	Service	Care	Service	BUDGET	ACTUAL	ACTUAL	ACTUAL
PAYROLL: Board of Education	15 000						15,000	15,000	25,000	14.000
Administrative							200	2000	000'61	000,61
Administrator Salary	124,868						124,868	124,868	124,868	120.747
Principals	332,636						332,638	374,731	332,637	321,726
Supervisiors	377,177	91,513		40,108	64,352	44,563	617,713	571,684	606,494	590,282
Teachers	5,510,555	984,987					6,495,542	6,522,562	6,745,351	6,524,732
Substitute	176,111	30,156		5,635	1,651		213,553	227,785	271,141	221,582
Other Certified	17,862	93,771					111,633	103,650	98,539	93 637
Extra Curricular	169,418						169,418	172 197	170 274	148 622
Chaparones	11,765						11,765	11 785	11 785	11,765
Secretary/Clerical	291,433	32,504		16.116			340.053	325,636	331,336	323,775
Teachers Aids	296,876	139,636			17,302		453,814	458 711	450 503	459,775
Counselors	263,569	29,285			-2		292,854	289 072	284 626	269,536
Custodians	388,777						388,777	384 431	377 480	348 939
Cooks				153,832			153 832	147,955	145,315	140,370
Bus Drivers	268,890	54,765		1			323,655	312 861	292 217	302 144
Transportation Supervisor	55,184						55 184	55 184	54 369	52,144
Librarian	132,377						132 377	130,650	128 289	122,480
Computer Support	68 194						20,20	67,510	86,209	64,409
Health Services	20,003	0 077					24, 20, 1	0,00	220,000	212,40
Maintenance	12,520	5					31,300	30,084	30,906	27,895
Other Colorino and Moses	42,90	71		000		000	42,901	41,980	40,853	40,129
TOTAL DAYBOLL	671,222	17,280		65,200	3,311	13,300	321,220	280,949	394,806	329,325
TAND OVER DESIGNATION	8,788,005	1,462,974	-	780,891	85,616	57,863	10,696,351	10,649,904	10,973,411	10,528,816
EMPLOYEE BENEFITS:										
District's Cost of Medical Ins. (100%)	2,163,791	399,121		135,016	22,450	15,785	2,736,163	2,771,372	3,339,999	3,321,828
District's HRA for Health Care (100%)	247,500	35,250		14,250	750	1,500	299,250	540,963	1	1
Total District Medical Ins. Cost	2,411,291	434,371		149,266	23,200	17,285	3,035,413	3,312,335	3,339,999	3,321,828
Employee's Share of Pension Paid										
By District (Was 100%)	36,650	7,135					43,785	155,950	656,168	611,581
District's Share of Pension (100%)	562,235	95,770		17,101	5,251	3,221	683,578	601,625	527,769	482,500
Postemployment Health Ins. (100%)	368,434	57,270		3,500		3,000	432,204	523,481	441,259	585,224
Supplemental Pension Plan (100%)							ı			
Dental (100%)	216,369	35,505		13,707	547	1,549	267,677	248,107	226,964	222,973
Life Insurance (41%)	10,566	1,495		389	80		12,530	12,516	12,868	12,051
Long-Term Disability (100%)	20,801	3,660		989	230	114	25,441	25,715	26,225	24,854
Other Employee Benefits (100%)	145,700				2,000		147,700	158,518	164,542	189,819
Total Employee Direct Benefits	\$3,772,046	\$635,206		\$184,599	31,308	25,169	4,648,328	5.038.247	5.395.794	5.450.830
Percent of Benefits to Payroll	42.9%	42.8%		65.7%	36.1%	43.5%	43.5%	47.3%	49.2%	51.8%
Districts' Share of Social Security	\$670,795	\$114,315		\$21,489	\$6.626	4.571	817.796	779 748	814 788	743 977
Total Related Payroll Costs	\$4,442,841	\$749,521		\$206,088	\$37.934	\$29.740	\$5.466.124	\$5.817.995	\$6,210,582	\$6 244 807
Percent to Payroll	20.6%	50.5%		73.4%	43.8%	51.4%	51.1%	54 6%	56.6%	50.3%
OTHER MAJOR CATEGORIES:										
Purchased Services	1,081,053	56,263		8,980	1,000	44,375	1,191,671	1,081,468	1,188,454	1,610,062
Non-Capital Objects	637,637	127,189		438,441	8,450	3,150	1,214,867	1,242,217	1,201,056	1,224,189
										e e

409,211 732,721 41,512 40,553 335,462 2,807,687 179,585 229,594 443,730 1,254,472 533,543 652,766	97,150 93,280 429,703 8,589,451	,696 25,363,074	211,125 (341,212)	,024 4,823,897	12,344 \$ 12,450 -0.8% 6.9% 14,256 \$ 14,633 -2.6% 7.2% 197 196 55,703 \$ 53,718 31,526 \$ 31,861 7.7 \$ 17.7 17.7 \$ 17.7 18 \$ 19 867 \$ 52,70 5.3 \$ 5.7
409,211 41,512 2,335,462 179,585 1,443,730 533,543	97, 7,429	24,613,696	211,	5,035,024	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
449,284 7,448 2,361,338 212,946 1,432,466 562,011	137,420 7,486,598	23,954,497	(159,829)	4,875,204	11,933 -3.3% 13,891 -2.6% 54,896 52,990 50,990 10/a 16 819
379,520 6,000 2,066,405 191,416 1,462,114 349,140	111,597	23,135,205	46,994	4,922,196	1673 \$ 11,852 \$ 0.7% \$ 13,651 \$ -1.7% \$ 5.0 \$ 5.0 \$ 7,4 \$ 14 \$ 7,8 \$ 5.0 \$ 5.0
1,000	12,800 61,325	148,928		55,110	
1,000	12,000	147,000			\$1.40
5,500	2,500 455,421	942,400		18,680	•
2,066,405	2,066,405	2,066,405	47,162	1,950,325	
3,500	5,700 247,652	2,480,147	1,250	33,181	
317,020 6,000 1,462,114 349,140	78,597 4,119,477	17,350,323	(1,416)	2,867,734	
Capital Objects Debt Service Costs-Short-Term Debt Service Costs-Regular Insurance-Property. W/C & Liability Non-Program Transactions-Special ED Open Enrollment Paid to Other Dist. Adjustment	Other Objects (Mostly Dues) Total Other Major Categories	TOTAL EXPENDITURES	EXCESS (DEFICIT)	ENDING FUND BALANCES	STATISTICS: Number of Students Cost per Student=Gen + Sp. Ed Percent Change in Cost Total All Costs Per Student Percent Change in Cost Equivalent FTE Staff Per DPI Payroll Per FTE Staff Benefits Per FTE Staff Postemployment Health Ins.: Underfunded Amount (millions) Amount Needed for Future Funding (millions) District Long-Term Debt Property Tax Valuation (millions) Change in Property Tax Percent

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TRANSLATOR

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The following information is provided in the interest of budget Powered by Google Translate transparency.

If you have any questions regarding the School District of District District
Report District
Setulation Amery's budget, we encourage you to feel free to contact the District Office.

2014-15 Budget

2013-14 Actuarial Report

2013-14 Budget

2013-14 Community Programs and Service Fund (Fund 80)

2012-13 District Actuarial Report

2012-13 Budget

2011-12 Budget

2010-11 Budget

July 1, 2010 District Actuarial Report

Current and Prior Year Annual Meeting Information via Boardbook

2013-14 Audited Financial Statements

2012-13 Audited Financial Statements

2011-12 Audited Financial Statements

2010-11 Audited Financial Statements

2009-10 Audited Financial Statements

In order to compare Amery School District's budget with other school districts in the area, go to the Wisconsin Department of Instruction's School Finance Data Warehouse using the link below.

http://www2.dpi.state.wi.us/sfsdw/

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School District of Amery 543 Minneapolis Ave S. Amery, WI 54001 Phone: 715-268-9771 Fax: 715-268-7300 webmaster@amerysd.k12.wi.us

& CMS Pitters

10E



Amery 50-60 pgr

FY 2014-2015 Budget Report (PI-1504)

This report is required to be filed
with the DPI

Denditure Account

Account	Description	Amount
	rentiated Curriculum legal plus	37.50
10E-110000-100	Salaries	2,581,068.00
	Total Salaries (100)	2,581,068.00 L
10E-110000-212	RetirementEmployer's Share	and the observation of the
10E-110000-218	RetirementContribution to Employee Benefit Trust - Unfind	100,000.00
10E-110000-219	RethementOther Employee Benefits	53,000.00
10E-110000-220	Social Security	104 662 00 8
10E-110000-230	Life Insurance	4,511.00 V
10E-110000-240	Health Insurance	650,404.00
10E-110000-250	Other Insurance	6,356.00
10E-110000-290	Other Employee Benefits	34,560.00 V
	Total Employee Benefits (200)	1,220,516.00
10E-110000-310	Personal Services	265.00
10E-110000-350	Communication	935.00
	Total Purchased Services (300)	1,200.00
10E-110000-410	General Supplies	13,400.00
10E-110000-430	Instructional Media	12,636.00
10E-110000-440	Non-Capital Equipment	20,555.00
10E-110000-470	Textbooks	24,154.00
	Life Insurance Health Insurance Other Insurance Other Employee Benefits Total Employee Benefits (200) Personal Services Communication Total Purchased Services (300) General Supplies Instructional Media Non-Capital Equipment Textbooks Total Non-Capital Objects (400) Equipment Additions Total Capital Objects (500)	70,745.00
10E-110000-550	Equipment Additions	2,988.00
	Total Capital Objects (500)	2,988.00
	Total Undifferentiated Curriculum (110000)	3,876,517.00
(20000 D	and the sail	
20000 Regular	,	
0E-120000-100	Salaries	2,472,827.00
OF 100000 010	Total Salaries (100)	2,472,827.00
0E-120000-212	RetirementEmployer's Share	173,563.00
0E-120000-218	RetirementContribution to Employee Benefit Trust	90,000.00
0E-120000-219	RetirementOther Employee Benefits	40,000.00
0E-120000-220	Social Security	265,200.00
0E-120000-230	Life Insurance	3,811.00
0E-120000-240	Health Insurance	594,928.00
0E-120000-250	Other Insurance	6,055.00
0E-120000-290	Other Employee Benefits	16,000.00
OF 100055	Total Employee Benefits (200)	1,189,557.00
0E-120000-310	Personal Services	195.00
0E-120000-342	Employee Travel	40.00
0E-120000-350	Communication	1,600.00
22/2015 12:25:45	PM	
/		Page 4 of 53

CARSON 12-12

10			2009-10	2516-11	2011-12	12-13
1- Total Transfers In	100	Operating Transfers In				\$0
213		1 Total Transfers In	_\$0	\$0	\$0	
219 Other Taxes S20,000 S20,			(\$7,992,229)		\$7,119.844	\$7,417,008
219						
Payments in Lieu of Taxes (Milwaukee Payments for Services Food Sale Revenue Non-Capital Sales Food Sale Revenue Non-Capital Sales Food Sale Revenue Food Sale Revenue Sale Investment Earnings Sales Sale		the state of the s	\$18,160	\$20,045	\$20,000	\$20,000
Payments for Services			THE REAL PROPERTY OF THE BOTTOM OF THE BOTTO	Market State of the Salar State	The second secon	
Food Sale Revenue SQ				HERICAL CONTRACTOR OF THE PROPERTY OF THE PROP		
Non-Capital Sales			THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	是一个主义 医二氏管 医二氏管 医二氏管 医二氏管 医二氏管 医二氏管 医二氏管 医二氏管		
School Activity Income Investment Earnings S2,050 \$1,323 \$3,000 \$3,000						
Investment Earnings			· 《公司集集》在2017年1月日日本公司第四日日日日日日			The state of the s
Other Revenue fro Local Sources S14,832 S107,726 S12,925 S114,054 S0 S0 S0 S0 S0 S0 S0 S			CHEST SERVICES PERSONNELS SERVICES			
All Other Local Revenue				SCHOOL STREET,		
Total Local			是国家的社会的。 1000年1月20日 日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日	THE SHADOW DOMESTIC PROPERTY OF THE PARTY.		
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State Aid for Regular Ed. Open Enrolling State Aid for Engular Education Aid State Special Adjustment Aid State Special Aid (State Categorical Aid (State Special Education Aid (State Aid State Aid State Categorical Aid State Categorica			The same of the sa			
Other Payments for Services \$1.416 \$2,321 \$700 \$707 \$300 \$				(全)的 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		and the second s
380 Medical Service Reimbursements \$0				《美国安徽学》至杨州 建设计划的基础		THE RESERVE THE PERSON NAMED IN COLUMN 2 I
390		맛지 않아야 있었다는 이 문항하는 아마스 아니라 하나 하는 네 살아가는 아버지 않아요? 그리고 하는데 나를 다 그리고 있다.		是一种一种的一种的一种的一种。		
All Other Interdistrict Payments SQ SQ SQ SQ		10. 대통 프로그램 전략 '이루스 프라' I. 유민(프로그리스 (B. 11) 보호를 보고 있다. (B. 11) 11 (B. 11) 11 (B. 11) 11 (B. 11) 11 (B. 11)			Property of the Park Street, and the Street, a	the state of the s
3-rict Payments in Wisconsin		[10년 시간 12] (14 - 14 - 14 - 14 - 14 - 14 - 14 - 14			Company of the control of the contro	
Add	300		THE RESERVE TO SHARE THE PARTY OF THE PARTY		The state of the s	THE RESERVE OF THE PERSON NAMED IN
Autor Auto	440	res - mant and all the contract of the contrac				
## Strict Payments Outside WI Transit of Aids Payments for Services from CCDEBs Head of Aid Caregorical Aid Categorical Aid Sillingual/Bicultural State Aid Special Aids Special Aids Special Education Aid Special Aids Special Education Aid Special		: [CONTRACTOR OF THE PROPERTY OF THE PARTY OF T		
## strict Payments Outside WI Transit of Aids Payments for Services from CCDEBs Payments for Services from CCDEBs Payments for Services from CCBAs Medical Service Reimbursements All Other Intermediate Sources F Total Intermediate Sources Total Intermediate Sources Transportation State Aid Special Education State Aid Special Education State Aid Integration Aid (Resident) Integration Aid (Non-Resident) Food Service Aid Bilingual/Bicultural State Aid Bilingual/Bicultural State Aid Bilingual/Bicultural State Aid Special Education Aid Bilingual/Bicultural State Aid Special Education Aid Spe						
Transit of Aids	400					THE RESERVE OF THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.
Payments for Services from CCDEBs	510					
Payments for Services from CESAs So			EXPLORED BY ALTHOUGH STREET CHARLES TO SEE SHARE			
Medical Service Reimbursements		마트 (1985년) 18 18 18 18 18 18 18 18 18 18 18 18 18	A CONTROL OF THE PARTY OF THE P	美国教育的教育和企业的企业的企业	A STATE OF THE STA	
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5 Total Intermediate Sources \$14,728 \$59,640 \$35,156 \$35,156 611 Special Education State Aid 612 Transportation State Aid 613 Library (Common School Fund) 615 Integration Aid (Resident) 616 Integration Aid (Non-Resident) 617 Food Service Aid 618 Billingual/Bicultural State Aid 619 Other State Categorical Aid 620 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					The state of the s	
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Common School Fund S52,774 S55,863 S55,785 S55,785	612	Transportation State Aid	\$81,641	\$78,355	\$78,328	
Integration Aid (Non-Resident) \$0	613	Library (Common School Fund)	\$52,774			
Food Service Aid	615	Integration Aid (Resident)	\$0	\$0	\$0	\$0
618 Bilingual/Bicultural State Aid 619 Other State Categorical Aid 610 Categorical Aids 621 Equalization Aid 623 Special Adjustment Aid 625 High Cost Special Education Aid 626 Supplemental Special Education Aid 627 High Poverty Aid 628 High Poverty Aid 629 Other State General Aid 630 State Special Project Grants 641 General Tuition-State Paid 642 Special Education Tuttiton-State Paid 650 State SAGE Aid 650 State Revenues from State Sources 651 State Aid for Exempt Comp 652 Special Aid Sparsity Aid 653 Sparsity Aid 654 Sparsity Aid 655 Chapter State Revenue From State Sources 656 State Revenue From State Sources 656 Chevenue from State Sources 657 State Revenue From State Sources 658 Sparsity Aid 659 Other State Revenue From State Sources 59,163,904 \$10,362,530 \$9,370,643 \$9,088,437	616	Integration Aid (Non-Resident)	\$0	\$0	\$0	\$0
619 Other State Categorical Aid \$0 \$0 \$0 \$82,700 610 Categorical Aids \$0 \$0 \$0 \$0 621 Equalization Aid \$8,546,583 \$9,739,831 \$8,362,635 \$8,397,892 623 Special Adjustment Aid \$0 \$0 \$0 \$0 \$0 625 High Cost Special Education Aid \$0 \$0 \$0 \$0 \$0 626 Supplemental Special Education Aid \$0 \$0 \$0 \$0 \$0 628 High Poverty Aid \$0 \$0 \$0 \$0 \$0 \$0 629 Other State General Aid \$0 \$0 \$0 \$0 \$0 \$0 630 State Special Project Grants \$39,565 \$41,940 \$3,000 \$3,000 \$0	617					
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625 High Cost Special Education Aid 626 Supplemental Special Education Aid 628 High Poverty Aid 629 Other State General Aid 630 State Special Project Grants 641 General Tuition-State Paid 642 Special Education Tutition-State Paid 650 State SAGE Aid 650 State Revenues from State Sources 651 State Aid for Exempt Comp 652 Special Education Aid 653 School District Consolidation Aid 654 Sparsity Aid 655 All Other Revenue From State Sources 656 All Other Revenue From State Sources 657 State Aid for Exempt Comp 658 School District Consolidation Aid 659 Other State Revenue 650 All Other Revenue From State Sources 650 State State Aid for Exempt Comp 650 State Aid fo						
626 Supplemental Special Education Aid \$0 \$0 \$0 628 High Poverty Aid \$0 \$0 \$0 629 Other State General Aid \$0 \$0 \$0 630 State Special Project Grants \$39,565 \$41,940 \$3,000 \$3,000 641 General Tuition-State Paid \$0 \$0 \$0 \$0 642 Special Education Tutition-State Paid \$0 \$0 \$0 \$0 650 State SAGE Aid \$394,872 \$419,746 \$425,000 \$429,250 660 State Revenues from State Sources \$38,943 \$20,093 \$35,000 \$35,350 691 State Aid for Exempt Comp. \$9,075 \$6,497 \$5,545 \$5,728 693 School District Consolidation Aid \$0 \$0 \$0 \$0 694 Sparsity Aid \$0 \$0 \$0 \$0 699 Other State Revenue \$451 \$206 \$400 \$404 600 All Other Revenue				化五元间的 医静脉 3元本中的50%		
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629 Other State General Aid 630 State Special Project Grants 641 General Tuition-State Paid 642 Special Education Tutition-State Paid 650 State SAGE Aid 650 State Revenues from State Sources 661 State Revenues from State Sources 671 State Aid for Exempt Comp 672 Special Education Aid 673 School District Consolidation Aid 674 Sparsity Aid 675 Other State Revenue 675 State Revenue 677 State Aid for Exempt Comp 688 School District Consolidation Aid 689 Other State Revenue 680 All Other Revenue From State Sources 680 State Revenue 680 State Revenue 680 State Revenue 680 State Aid for Exempt Comp 680 St			公正市国际公司公司公司公司公司司司司			
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642 Special Education Tutition-State Paid \$0 \$0 \$0 650 State SAGE Aid \$394,872 \$419,746 \$425,000 \$429,250 660 State Revenues from State Sources \$38,943 \$20,093 \$35,000 \$35,350 691 State Aid for Exempt Comp. \$9,075 \$6,497 \$5,545 \$5,728 693 School District Consolidation Aid \$0 \$0 \$0 \$0 694 Sparsity Aid \$0 \$0 \$0 \$0 699 Other State Revenue \$451 \$206 \$400 \$404 600 All Other Revenue From State Sources \$9,163,904√ \$10,362,530√ \$9,370,643 \$9,088,437			THE SECRETARY SHAREST STREET, SALES OF S	PRINTACES STRUCTURED FOR A SEASON IN	The second secon	
650 State SAGE Aid \$394,872 \$419,746 \$425,000 \$429,250 660 State Revenues from State Sources \$38,943 \$20,093 \$35,000 \$35,350 691 State Aid for Exempt Comp. \$9,075 \$6,497 \$5,545 \$5,728 693 School District Consolidation Aid \$0 \$0 \$0 \$0 694 Sparsity Aid \$0 \$0 \$0 \$0 699 Other State Revenue \$451 \$206 \$400 \$404 600 All Other Revenue From State Sources \$9,163,904√ \$10,362,530√ \$9,370,643 \$9,088,437						
660 State Revenues from State Sources \$38,943 \$20,093 \$35,000 \$35,350 691 State Aid for Exempt Comp. \$9,075 \$6,497 \$5,545 \$5,728 693 School District Consolidation Aid \$0 \$0 \$0 \$0 694 Sparsity Aid \$0 \$0 \$0 \$0 699 Other State Revenue \$451 \$206 \$400 \$404 600 All Other Revenue From State Sources \$9,163,904√ \$10,362,530√ \$9,370,643 \$9,088,437			CONTROL NO. OF COLUMN TWO IS NOT THE OWNER.	· 图图图 · · · · · · · · · · · · · · · · ·		
691 State Aid for Exempt Comp \$9,075 \$6,497 \$5,545 \$5,728 693 School District Consolidation Aid \$0 \$0 \$0 \$0 694 Sparsity Aid \$0 \$0 \$0 \$0 699 Other State Revenue \$451 \$206 \$400 \$404 600 All Other Revenue From State Sources \$9,163,904√ \$10,362,530√ \$9,370,643 \$9,088,437		The state of the s		BOOKERS STOCKED FROM THE CONTROL OF THE PROPERTY OF THE PROPER		
693 School District Consolidation Aid \$0			ACTOR STATE OF SHARE THE SECRETARIES OF THE STATE OF	PRINCES OF THE PRINCE		
694 Sparsity Aid \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0						
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600 All Other Revenue From State Sources \$0 \ \$0 \ \$0 \ \$0 \ \$0 \ \$0 \ \$0 \ \$0				SCHOOLS IN THE STATE OF THE STA		
6: evenue from State Sources \$9,163,904\(nimes\) \$10,362,530\(nimes\) \$9,370,643\(nimes\) \$9,088,437		Service of the form of the service of the first of the service of	THE RESIDENCE OF STREET, SAME S			
		The Company of the Co		THE PROPERTY OF THE PROPERTY O		
The state of the s	710	Federal Aid-Categorical	\$0	\$0	\$0	\$0

720	Impact and Disaster Aid	\$0	\$0	\$0	\$0
730	Federal Special Projects Aid Through [\$82,131	\$80,362	\$76,933	\$77,702
750	ESEA	\$238,049	\$201,242	\$208,128	\$210,209
760	JTPA	\$0	\$0	\$0	\$0
770	Federal Aid Through Municpalities and	\$1,753	\$0	\$1,525	\$1,540
780	Federal Aid Through State Agencies of	\$0	\$0	\$406,568	\$0
790	Other Revenue from Federal Sources	\$0	\$0	\$0	\$0
700	All Other Federal Sources	\$477,689	\$0	\$0	\$0
	7 Federal Sources 100'5	\$799,622	\$281,605	\$693,154	\$289,452
850	Reorganization Settlement	\$0	\$0	\$0	\$0
860	Compensation for Sale or Loss of Fixe	\$26,619	\$9,981	\$14,000	\$14,140
870	Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
800	All Other Financing Sources	\$0	\$0	\$0	\$0
	8 Total Financing Sources	\$26,619	\$9,981	\$14,000	\$14,140
950	Contribution to Employee Benefit Trus	\$0	\$0	\$0	\$0
960	Adjustments	\$0	\$0	\$0	\$0
970	Refund of Disbursement	\$66,132	\$90,718	\$80,000	\$80,800
980	Medical Service Reimbursements	\$0	\$0	\$0	\$0
990	Other Miscellaneous Revenues	\$2,916	\$6,859	\$5,250	\$5,303
900	All Other Miscellaneous Revenues	\$0	\$0	\$0	\$0
	9 al Miscellaneous Revenues	\$69,048	\$97,577	\$85,250	\$86,103
TOT	AL FUND 10 REVENUES '	\$18,620,650	\$18,645,894	\$17,924,881	\$17,555,352
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FUND 38 Revenues and Expenditures		国际下层 在公司中,在中国工作的工作。	THE PROPERTY AND RESIDENCE AND ADDRESS OF THE PARTY AND ADDRESS OF THE	是 司
School District of Amery	LIISTO	RICAL		
School District of Amery	Actual '09-'10	Actual '10-'11	Current '11-'12	Budget '12-'13
FUND 38 REVENUES				
110 Transfer from another Fund	\$0	\$0	\$0	\$0
211 Local Tax Levy	\$113,410	\$113,723	\$111,743	\$108.768
280 Interest Revenue	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$1,035,000	\$0	\$0
Subsidy	\$0	\$0	\$0	\$0
FUND SETRANSFER DUE FROM FUND 1	\$0	\$0	50	\$10
TOTAL FUND 38 REVENUES	\$113,410	\$1,148,723	\$111,743	\$108,768
FUND 38 EXPENDITURES				ø
670 Principal Payments	\$55,569	\$1,052,127	\$0	\$65,000
680 Interest Payments	\$58,154	\$66,680	\$29,502	\$34,125
690 Other Debt Related Payments	\$0	\$27,945	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0
New Fund 38 Debt	\$0	\$0	\$0	\$0
TOTAL FUND 38 EXPENDITURE	\$113,723	\$1,146,752	\$29,502	\$99,125
Year End Fund Balance	\$0	\$1,971	\$84,212	\$93,855
Next FY Fall Payments	\$0	\$1,971	\$82,241	\$91,884
Next FY Fall Payments Balance Post-Fall Payments	\$0	\$1,971		
Next FY Fall Payments Balance Post-Fall Payments	\$0	\$1,971	\$82,241	\$91,884
Next FY Fall Payments Balance Post-Fall Payments		PRICAL Actual '10-'11	\$82,241	\$91,884
Next FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES	HISTO Actual '09-'10	PRICAL Actual '10-'11	\$82,241 \$1,971 Current '11-'12	\$91,884 \$1,971 Budget '12-'13
Next FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund	HISTO Actual '09-'10	PRICAL Actual '10-'11	\$82,241 \$1,971 Current '11-'12	\$91,884 \$1,971 Budget '12-'13
Next FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund Local Tax Levy	HISTO Actual '09-'10 \$0 \$2,296,034	PRICAL Actual '10-'11 \$0 \$2,365,911	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799
Next FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy Interest Revenue	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217	PRICAL Actual '10-'11 \$0 \$2,365,911 \$2,682	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030
Next FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377	PRICAL Actual '10-'11 \$0 \$2,365,911 \$2,682 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0
Next FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217	PRICAL Actual '10-'11 \$0 \$2,365,911 \$2,682 \$0 \$0 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030
Next FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy 100 TRANSFER DUE FROM FUND	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377	PRICAL Actual '10-'11 \$0 \$2,365,911 \$2,682 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0
Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy TOTAL FUND 39 REVENUES	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$0	PRICAL Actual '10-'11 \$0 \$2,365,911 \$2,682 \$0 \$0 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0
Next FY Fall Payments Balance Post-Fall Payments FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy FOTAL FUND 39 REVENUES FUND 39 EXPENDITURES	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$0 \$7,212,628	PRICAL Actual '10-'11 \$0 \$2,365,911 \$2,682 \$0 \$0 \$0 \$0 \$2,368,593	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0 \$1,990,761	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0 \$0 \$2,004,829
Rext FY Fall Payments Balance Post-Fall Payments FUND 39 REVENUES Transfer from another Fund Local Tax Levy Interest Revenue Miscellaneous Subsidy TOTAL FUND 39 REVENUES FUND 39 EXPENDITURES FOR Principal Payments	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$50 \$7,212,628	\$0 \$2,365,911 \$2,682 \$0 \$0 \$0 \$2,368,593	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0 \$1,990,761 \$1,855,000	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0 \$0 \$2,004,829
Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy TOTAL FUND 39 REVENUES FUND 39 EXPENDITURES 670 Principal Payments Interest Payments Interest Payments	HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$50 \$7,212,628	\$0 \$2,365,911 \$2,682 \$0 \$0 \$2,368,593 \$1,685,000 \$536,739	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0 \$1,990,761 \$1,855,000 \$476,836	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0 \$0 \$2,004,829 \$1,545,000 \$422,280
Rext FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy FOTAL FUND 39 REVENUES FUND 39 EXPENDITURES 570 Principal Payments 680 Interest Payments 690 Other Debt Related Payments	## HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$50 \$7,212,628 \$6,490,000 \$697,464 \$393,593	\$0 \$2,365,911 \$2,682 \$0 \$0 \$2,368,593 \$1,685,000 \$536,739 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0 \$1,990,761 \$1,855,000 \$476,836 \$0	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0 \$0 \$2,004,829 \$1,545,000 \$422,280 \$0
Rest FY Fall Payments Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy TOTAL FUND 39 REVENUES FUND 39 EXPENDITURES 670 Principal Payments 680 Interest Payments 680 Other Debt Related Payments Miscellaneous	## HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$7,212,628 \$6,490,000 \$697,464 \$393,593 \$0	\$0 \$2,365,911 \$2,682 \$0 \$0 \$0 \$2,368,593 \$1,685,000 \$536,739 \$0 \$0 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0 \$1,990,761 \$1,855,000 \$476,836 \$0 \$0 \$0	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0 \$2,004,829 \$1,545,000 \$422,280 \$0 \$0
Balance Post-Fall Payments FUND 39 Revenues and Expenditures FUND 39 REVENUES 110 Transfer from another Fund 211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy TOTAL FUND 39 REVENUES FUND 39 EXPENDITURES 670 Principal Payments 680 Interest Payments 680 Other Debt Related Payments Miscellaneous New Fund 39 Debt	## HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$0 \$7,212,628 \$6,490,000 \$697,464 \$393,593 \$0 \$0 \$0	\$0 \$2,365,911 \$2,682 \$0 \$0 \$0 \$2,368,593 \$1,685,000 \$536,739 \$0 \$0 \$0 \$0 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0 \$1,990,761 \$1,855,000 \$476,836 \$0 \$0 \$0 \$0	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0 \$2,004,829 \$1,545,000 \$422,280 \$0 \$0 \$0
211 Local Tax Levy 280 Interest Revenue Miscellaneous Subsidy TOTAL FUND 39 REVENUES FUND 39 EXPENDITURES 670 Principal Payments 680 Interest Payments 690 Other Debt Related Payments Miscellaneous	## HISTO Actual '09-'10 \$0 \$2,296,034 \$24,217 \$4,892,377 \$0 \$0 \$7,212,628 \$6,490,000 \$697,464 \$393,593 \$0 \$0 \$0	\$0 \$2,365,911 \$2,682 \$0 \$0 \$0 \$2,368,593 \$1,685,000 \$536,739 \$0 \$0 \$0	\$82,241 \$1,971 Current '11-'12 \$0 \$1,987,761 \$3,000 \$0 \$0 \$1,990,761 \$1,855,000 \$476,836 \$0 \$0 \$0	\$91,884 \$1,971 Budget '12-'13 \$0 \$2,001,799 \$3,030 \$0 \$0 \$2,004,829 \$1,545,000 \$422,280 \$0 \$0

Service Service

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FUND 80 Revenues and Expenditures HISTORICAL School District of Amery Actual Actual Current Budget '11-'12 '09-'10 '10-'11 '12-'13 **FUND 80 REVENUES** \$0 \$0 \$0 \$0 110 Transfer from another Fund 211 Local Tax Levy \$104,000 \$104,000 \$104,000 \$104.000 Miscellaneous \$169.358 \$188.028 \$191,207 \$193.119 \$0 \$0 \$0 \$0 Miscellaneous \$0 Miscellaneous \$0 \$0 \$0 TOTAL FUND 80 REVENUES \$295,207 \$297,119 \$273,358 \$292,028 **FUND 80 EXPENDITURES** Communic Salaries (1) \$131,340 \$135,270 \$137,196 \$138,568 100 Benefits (1) \$61,429 \$79,470 \$68,413 \$74,830 200 \$49,292 300 **Purchased Services** \$38,108 \$46,410 \$48,325 \$9,460 \$11,756 \$11,991 400 **Non-Capital Objects** \$11,207 \$1,000 \$1,020 \$0 \$0 500 **Capital Objects** \$14,585 \$15,100 \$15,402 900 Other \$15,137 Miscellaneous \$0 \$0 \$0 \$0 \$0 30 \$0 \$0 Miscellaneous \$295,743 \$288,207 TOTAL FUND 80 EXPENDITU \$257,222 \$274,137 \$1,376 \$16,135 \$17,890 \$7,000 **Fund 80 Surplus (Deficit)** \$35,084 \$52.975 \$59.975 \$61,351 Year End Fund Balance

Total Salanes

Serveral 8,929,727

Spes. Sol 1,483,190

For & 298,259

Comment 138,568

Dennis Cara en 15-607-8849

FUND 10 Expenditures

School I	District of Amery	HISTOR	RICAL	Current	Working
		Actual	Actual	Current	Budget
		'09-'10	'10-'11	'11-'12	'12-'13
	10 EXPENDITURES				
110	Permanent Full Time	\$0	\$0	\$0	\$0
120	Permanent Part Time	\$0	\$0	\$0	\$0
130	Temporary Full Time	\$0	\$0	\$0	\$0
140	Temporary Part Time	\$0	\$0	\$0	\$0
150 100	Leave Payments All Other Salaries	\$0	\$0	\$0	\$0
100	1 Total Salaries	\$8,841,314 \$8,841,314	\$9,091,291 \$9,091,291	\$8,841,314	\$8,929,727
211/212	WRS	\$907,603	\$980,168	\$8,841,314 \$612,337 \	\$8,929,727 \$612.949
218	Employee Benefit Trust	\$496,477	\$376,398	\$369,421	\$376,809
219	Other EE Benefits	\$0	\$0	\$0	\$0
220	Social Security	\$655,964	\$675,059	• \$680,795 A	\$687,603
230	Life Insurance	\$10,407	\$11,103	\$10,633	\$10,846
241	Medical	\$2,611,534	\$2,655,320	\$2,338,824	\$2,525,930
242	Hospitalization	\$0	\$0	\$0	\$0
243	Dental	\$177,967	\$183,295	\$195,139 🗸	\$204,896
240	Other Health Insurance	\$0	\$0	\$500,826	\$587,731 V
250	Other Employee Insurance	\$20,544	\$21,642	\$20,938	\$21,357
290	Other Employee Benefits	\$169,119	\$145,070	\$142,020 N	\$144,860 V
200	All Other Benefits	\$0	\$0	\$0	\$0
310	2 Total Employee Benefits Personal Services	\$5,049,615	\$5,048,055	\$4,870,933 .	\$5,172,981
320	Property Services	\$177,894 \$522,829	\$122,583 \$131,793	\$117,362 \$108,362	\$119,709 \$110,529
331	Gas for Heat	\$127,172	\$126,915	\$156,672	\$159,805
332	Oil for Heat	\$0	\$0	\$0	\$139,863
333	Coal and/or Wood for Heat	\$0	\$0	\$0	\$0
334	Electricity for Heat	\$0	\$0	\$0	\$0
335	Gas for other than Heat	\$0	\$0	\$0	\$0
336	Electricity for Other Than Heat	\$240,549	\$252,171	\$254,432	\$259,521
337	Water	\$9,414	\$9,538	\$9,785	\$9,981
338	Sewerage	\$23,956	\$22,358	\$26,900	\$27,438
339	Other Utilities	\$6,680	\$6,680	\$6,800	\$6,936
330 340	Other Utilities Travel	\$0	\$0	\$0	\$0
350	Communication	\$135,417 \$86,147	\$146,961 \$100,291	\$154,887	\$156,436
360	Information Technology	\$1,151	\$1,477	\$90,090 \$1,600	\$91,892 \$1,632
370	Payment to Non-Governmental Agencies	\$0	\$0	\$0	\$0
382	Open Enrollment Payments	\$541,933	\$524,054	\$569,736	\$592,942
380	Other Intergovernmental Payments	\$161,284	\$160,456	\$140,557	\$141,963
300	All Other Purchased Services	\$0	\$0	. \$0	\$0
	3 Total Purchased Services	\$2,034,426	\$1,605,278	\$1,637,183	\$1,678,784
410	Supplies	\$214,908	\$267,850	\$209,968	\$212,068
420	Apparel	\$16,087	\$8,283	\$9,213	\$9,305
430	Instructional Media	\$125,958	\$98,782	\$93,621	\$94,557
440	Non-Capital Equipment	\$157,114	\$145,499	\$143,235	\$144,667
450 460	Resale Items	\$15,246	\$14,719	\$18,853	\$19,042
470	Equipment Components Textbooks and Workbooks	\$7,162 \$37,228	\$9,520	\$3,828	\$3,866
480	Non-Instructional Computer Software	\$62,032	\$108,288 \$63,181	\$56,402 \$62,149	\$56,966
490	Other Non-Capital Items	\$6,604	\$4,461	\$6,228	\$62,770 \$6,290
400	All Other Non-Capital Objects	\$0,004	\$0	\$0,228	\$0,290
	4 Total Non-Capital Objects	\$642,340	\$720,585	\$603,497	\$609,532
510	Sites	\$0	\$0	\$0	\$0
520	Site Components	\$203,401	\$22,958	\$0	\$0
530	Buildings	\$0	\$0	\$0	\$0
540	Building Components	\$0	\$24,798	\$0	\$0
550	Equipment/VehicleInitial Purchase	\$257,494	\$167,736	\$120,057	\$121,258

560	Equipment/VehicleReplacement	\$178,381	\$160,258	\$124,632	\$25,878
570	Rental	\$21,757	\$20,192	\$46,034	\$46,955
500	All Other Capital Objects	\$0	\$0	\$0	\$0
	5 Total Capital Objects	\$661,032	\$395,941	\$290,723	\$194,091
670	Principal Payments	\$28,308	\$29,695	\$0	\$0
680	Interest Payments	\$12,245	\$9,517	\$11,000	\$11,000
690	Other Debt Related	\$0	\$2,300	\$0	\$0
600	All Other Debt Retirement	\$0	\$0	\$0	\$0
	6 Total Debt Retirement	\$40,553	\$41,512	\$11,000	\$11,000
711	District Liability Insurance	\$15,614	\$13,214	\$12,049	\$12,169
712	District Property Insurance	\$37,385	\$34,315	\$27,075	\$27,346
713	Worker's Compensation	\$136,465	\$97,396	\$112,914	\$115,172
714	Fidelity Bond Premiums	\$923	\$925	\$921	\$930
715	District Multiple Coverage	\$12,573	\$13,888	\$10,854	\$11,071
716	District Student Insurance	\$15,324	\$0	\$15,062	\$15,363
719	Other District Insurance	\$0	\$0	\$0	\$0
710	Other District Insurance	\$0	\$0	\$0	\$0
720	Judgments and Settlements	\$0	\$0	\$1,000	\$1,020
730	Unemployment Compensation	\$8,849	\$9,506	\$15,000	\$15,000
790	Other Insurance and Judgments	\$0	\$0	\$0	\$0
700	All Other Insurance & Judgments	\$0	\$0	\$0	\$0
	7 Total Insurance & Judgments	\$227,133	\$169,244	\$194,875	\$198,072
827	Miceriand Transfer to Fund 27	\$1,254,472	\$1,443,730	\$1,356,356	\$1,452,777
838	Interfund Transfers to Fund 38	\$0	\$0	\$0	\$0
839	Interfund Transfers to Fund 39	\$0	\$0	\$0	\$0
850	Interfund Transfers to Fund 50	\$0	\$0	50	\$0
800	All Other Transfers	\$0	\$0	\$0	\$0
	8 Total Transfers	\$1,254,472	\$1,443,730	\$1,396,959	\$1,452,108
930	Revenue Transits	\$0	\$0	\$0	\$0
940	Dues and Fees	\$58,335	\$65,392	\$65,147	\$65,147
950	Reorganization Settlement paid to Others	\$0	\$0	\$0	\$0
960	Adjustments	\$0	\$0	\$0	\$0
970	Refund of Prior Year Revenue	\$412	\$0	\$2,500	\$2,500
980	Medical Service Reimbursement	\$0	\$0	\$0	\$0
990	Miscellaneous	\$9,824	\$9,598	\$10,750	\$10,750
900	Other	\$0	\$0	\$0	\$0
	9 Total Other Objects	\$68,570	\$74,990	\$78,397	\$78,397
TOT	ALFUND 10 EXPENDITURES	\$18,819,454	\$18,590,625	\$17,924,881	\$18,324,691

Fund 10 Surplus (Deficit)

(\$198,804) \$55,269

FUND 27 REVENUES

310 SPECIAL ED TRANSIT OF AID 340 SPECIAL ED TUITION REVENUE 510 SPECIAL EDUCATION **611 SPECIAL EDUCATION AID** 700 GRANT REVENUE 900 MISCELLANEOUS

FUND 10 TRANSFER TO FUND 27

FUND 27 EXPENSES 100 SALARIES

200 BENEFITS **300 PURCHASED BENEFITS 400 NON CAP OBJECTS 500 CAPITAL OBJECTS 600 DEBT RETIREMENT** 700 INSURANCE/JUDEGEMENTS **800 TRANSFERES** 900 MISCELLANEOUS

\$2,658,223	\$2,450,956	\$2,428,331	\$2,497,157
\$41,271	\$5,322	\$5,700 *	\$5,814
\$0	\$0	\$0	/ \$0
\$6,498	\$7,169	\$8,000	\$8,160
\$2,461	\$10,341	\$11,100	\$11,322
\$0	\$0	\$0	/ \$0
\$61,238	\$7,872	\$5,000 i	\$5,100
\$134,470	\$58,939	\$37,896	\$38,654
\$80,152	\$56,127	\$60,327	\$61,534
\$903,203	\$848,415	\$831,803	\$883,383
\$1,428,928	\$1,456,772	\$1,468,505	\$1,483,190

Actual

'09-'10

\$22,743

\$11,121

\$574,933

\$794,908

\$2,658,223

\$46

Actual

'10-'11

\$0

\$0

\$31,476

\$10,891

\$515,349

\$449,510

\$2,450,956

Current

'11-'12

\$0

\$0

\$0

\$27,792

\$11,000

\$571,255

\$421,325

\$2,428,331

Working

Budget

'12-'13

\$0

\$0

\$0

\$28,070

\$11,110

\$576,968

\$425,538

\$2,497,157

FUND 50

FUND 50 REVENUES 200 OTHER LOCAL 250 FOOD SERVICE SALES **600 STATE SOURCES** 700 FEDERAL SOURCES 900 MISCELLANEOUS

FUND 50 EXPENSES 100 SALARIES 200 BENEFITS 300 PURCHASES SERVICES 400 NON CAP OBJECTS 500 CAPITAL OBJECTS 900 DUES/FEES 999 MISCELLANEOUS

FUND 50 FUND BALANCE

'09-'10	'10-'11	'11-'12	'12-'13
\$0	\$0	\$0	\$0]
\$484,926	\$458,496	\$496,707	\$506,405
\$23,167	\$23,620	\$25,000	\$25,500
\$434 067	CAAA 042	P4C4 440	0.470.007

\$945,836	\$927,085	\$985,969	\$1,009,940
"是是是是一个			进行的方式。
\$3,677	\$444,813 \$156	\$464,112 \$150	\$478,035 \$0
\$23,167 \$434,067	\$23,620	\$25,000	\$25,500
\$484,926	\$458,496	\$496,707	\$506,405
\$0	\$0	\$0	\$0

\$939,102	\$935,464	\$985,969	\$1,009,940
\$0	\$0	\$0	\$0
\$1,783	\$715	\$1,000	\$1,000
\$1,697	\$4,545	\$5,500	\$5,500
\$407,768	\$388,404	\$421,437	/
\$12,654	\$6,178	\$9,130	/
\$230,525	\$245,680	\$250,643	, , , , , , , , , , , , ,
\$284,676	\$289,941	\$298,259	

\$6,734 (\$8,379) \$28,870



Testimony on **AB 321** – the school district budget summary, annual audit, and annual report Assembly Committee on Education
Thursday, October 8, 2015 – 11:00 am

This is a simple bill that is meant to increase transparency between school districts and those who fund them... the taxpayers. A large percentage of each person's taxes goes to fund schools and their operations. Taxpayers like to see how that money is being spent and if it is being done in the best interests of students.

This bill requires the Department of Public Instruction (DPI) to create an alternate form which the district may use while creating their budget summary. Schools districts must, under current law, submit their budget summary to DPI, however this form would make that summary much easier to create; and when it is done, easier to read and understand for the everyday citizen.

This bill also requires that the district's annual report must be posted to the school district's website. Thus, making the report easily accessible to the public.

The public deserves to know how their local school district is spending money and giving the school districts the tools to inform the public is important. Everyone wants to see more accountability in government and this bill helps school districts achieve that goal.

We urge your support for this bill and your support for accountability in our school districts.



State Senator Sheila Harsdorf

Date: October 8, 2015

To: Assembly Committee on Education

Fr: Senator Sheila Harsdorf

Re: Assembly Bill 321 – School district budget summary, annual audit, and annual report

Dear Chair Thiesfeldt and Committee Members,

Thank you for holding a public hearing on Assembly Bill 321 (AB 321), which seeks to improve the delivery of school district financial information to school district residents. While I regret that I am unable to testify in person due to prior commitments, I greatly appreciate you holding a hearing and your consideration of this legislation.

Representative Jarchow and I have introduced this legislation given the input and suggestions provided by a constituent that has experience as both an accountant and as a school board member. Based upon these recommendations, AB 321 seeks to make the school district budget summary more user-friendly and ensure easy access to a district's annual audit and annual report.

Under state law, school districts are required to publish a budget summary along with a public notice of the time and place of the public hearing on their budget. The Department of Public Instruction (DPI) currently provides a template that school districts may use in compiling and publishing their budget summary. Since the template currently provided by DPI can be challenging for taxpayers to interpret, our proposal would require the Department to prepare and make available a second template as an option for school districts to use that includes an easily understood breakdown of revenues and expenditures.

AB 321 would also provide that school districts' annual audit and annual district report be posted on their websites. This provision would ensure efficient and convenient access for district residents to these required annual reports.

I encourage your support for this legislation as a means to improve the delivery of school district information to district residents. Thank you again for your consideration and I urge your prompt action on AB 321. Please feel free to contact me as I would welcome the opportunity to respond to any questions you might have.



School Administrators Alliance

Representing the Interests of Wisconsin School Children

TO: Assembly Committee on Education

FROM: John Forester, Director of Government Relations

DATE: October 8, 2015

RE: Assembly Bill 321 - School Budget Summary, Audit, and

Annual Report

The School Administrators Alliance (SAA) opposes Assembly Bill 321, relating to the school district budget summary, annual audit, and annual report.

In anticipation of this hearing, I sought input on AB 321 from a cross-section of SAA members, with an emphasis on school business managers. And what I found is there was some confusion over what the bill does and does not do. So, I discussed the bill with counsel for the Senate Education Committee, and this is what I gleaned from that conversation.

The bill does three things:

- 1. It requires DPI to create another budget summary form that school districts are not required to use.
- 2. It requires MPS to post its district annual report on its website by September 1. Under current law, MPS is already required to file its annual report with DPI by September 1. I believe that MPS already complies with this provision of the bill.
- 3. It requires a school board to post its district annual report and its audit report on the district website. There is no specific required date by which the board must do so.

The SAA opposes AB 321 for the following reasons:

- We are unsure of the problem the bill seeks to solve, and we certainly have not seen a groundswell of public support for the provisions of the bill.
- We do not believe that AB 321 provides the public more school district financial information than what is already easily available. With respect to the district annual report and the audit report, this information is already available through the DPI and the local school district. Some school districts have made it their policy to post these reports on their

websites. It is my understanding that the majority of districts do not take up their website space for the audit report. But, again, this report is available through DPI and the local school district upon request.

- I have to admit, my members see this as one more policy mandate from the legislature, prescribing even the smallest details of district operations.
- Following the Senate hearing on SB 234 last week, one legislator asked me, "Why are you concerned about this bill? It doesn't do anything." I guess I'm idealistic enough to believe that's simply not a good reason to move the bill forward. I see this committee as the gatekeeper in the Assembly for education policy. I guess I would just ask this question, "Does this bill rise to the level of a substantive policy proposal worthy of this committee's stamp of approval."

In sum, we see AB 321 as unnecessary and duplicative. We would also oppose any further attempts, through the amendment process, to use this bill as the vehicle for imposing even more prescriptive mandates on school districts.

Thank you for your consideration of our views. If you should have any questions on our position on AB 321, please call me at (608) 242-1370.