

**Valders Area School District
Valders, Wisconsin**

**2022-23
Proposed
Budget**

**for Annual Meeting
September 19, 2022
7:00 p.m.**

Valders Area School District Cafetorium

VALDERS
AREA SCHOOL DISTRICT



INTRODUCTION

The purpose of this publication is manifold. First, it allows the Valders Area School District to identify the finances needed from the local citizens to provide the high quality educational and support programs for our Valders area students.

Additionally, there are explanations of changes from one year to another, agendas for the annual budget hearing and district annual meeting. Finally, sample resolutions have been proposed for the annual meeting.

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**Valders Area School District
Valders, Wisconsin**

ANNUAL MEETING AGENDA FOR 2022-23

The Valders School Board will meet on Monday, September 19, 2022 immediately following the budget hearing, which is scheduled for 7:00 p.m. in the Valders Area School District Cafetorium for the purpose of holding the annual meeting of the qualified district electors.

DISTRICT ANNUAL MEETING AGENDA

September 19, 2022

Wis. Stat. 19.84 (3): This is a meeting of the qualified electors of the Valders Area School District. Notice of the meeting, time, date and subject matter has been published in The Valders Journal.

- A. Call to order by School Board president Brenda Platten
- B. Election of a chairperson for the annual meeting
- C. The elected chairperson shall designate the School Board clerk to keep official minutes of the annual meeting. In the event of the clerk's absence, the School Board vice-president shall fulfill the duties of the clerk.
- D. Reading of the minutes of the last annual meeting by the School Board Clerk Kris Skyberg
- E. Presentation of the auditor's report by School Board Treasurer Travis Schisel
- F. Consideration of business items:
 - Resolution No. 1. authorization of School Board member salaries
 - Resolution No. 2. authorization of hot lunch program
 - Resolution No. 3. authorization of school bus transportation
 - Resolution No. 4. authorization to plan the number of hours of school instruction
 - Resolution No. 5. authorization to establish student fees for the 2022-23 school year
 - Resolution No. 6. authorization to continue student insurance for 2022-23 school year
 - Resolution No. 7. authorization for disposition of surplus items
 - Resolution No. 8. authorization to adopt a tax levy
- G. Other business and general public input
- H. Adjournment

**Valders Area School District
Valders, Wisconsin**

RESOLUTIONS

Resolution No. 1 - School Board Member Salaries

Be it resolved by the electors of the Valders Area School District that the following yearly salaries be adopted for the members of the School Board:

President	\$1600	Clerk	\$1500	Auditor	\$1500
V. Pres.	\$1500	Treasurer	\$1500	Trustees	\$1500 (2)

Be it further resolved that Board members be paid the actual and necessary expenses when traveling outside the district in the performance of duties and reimbursement of a Board member for actual loss of earnings, but not to exceed \$75.00 per day, when required by duties to be absent from regular employment.

Resolution No. 2 - Hot Lunch Program

Be it resolved that the School Board of the Valders Area School District is hereby directed to furnish hot lunches to any and all students of this district at such places, times and costs as shall be set by the School Board. The Board is also authorized to pay deficiency that may result from said lunch program.

Resolution No. 3 - Bus Service

Be it resolved that the School Board of the Valders Area School District be authorized to provide transportation service to all pupils attending school within the district who reside two or more miles from school they are to attend, and to provide transportation for the students attending private schools and special education programs in accordance with the directives of the Statutes of the State of Wisconsin.

Be it further resolved that said School Board may provide transportation for pupils who reside less than two miles from the school they are to attend if in the Board's opinion that the health and safety of the child is at issue.

Resolution No. 4 - To Set the Number of School Instruction Hours

Be it resolved that the school term shall consist of 437.5 hours for Grade K4, 1,050 hours for Grades KG through 4 and 1,137 for Grades 5-12.

Resolution No. 5 - To Set Student Fees

Be it resolved that the School Board of the Valders Area School District be authorized to set student fees as printed in the annual meeting report.

Resolution No. 6 - Student Insurance

Be it resolved that the School Board of the Valders Area School District be authorized to continue insurance coverage for students while in attendance at school.

Resolution No. 7 - Disposition of Surplus Items

Be it resolved that the School Board of the Valders Area School District be authorized to dispose of surplus items at a public sale.

Resolution No. 8 - Adoption of Tax Levy

Be it resolved that the School Board of the Valders Area School District be authorized to adopt a tax levy of \$5,367,246 for the 2022-23 school year.



DISTRICT OFFICE

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(920) 775-9500 • (920) 775-9509 (fax)
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Debra Hunt, Ph.D.
Superintendent of Schools
Special Education Director

August 19, 2022

Dear Valders Area School District Residents and Taxpayers,

Our Valders Area School District School board will be presenting its budget to the electorate of the Annual Meeting scheduled for September 19, 2022 at 7:00 p.m., in the high school Cafetorium. Understanding all of the details of school finance in Wisconsin can be quite complex, but there are a few key components of the budgeting process that make it easier for the general public to understand the school district's budget. The fiscal year for Wisconsin school districts runs from July 1 to June 30. During the preceding school year, the school board and school district staff will develop a preliminary budget on which many decisions for the following school year will be made. At the Annual Meeting and Budget Hearing, the public has the opportunity to ask questions and provide input on the school district's budget and operations. Then, in October, the School Board is charged with approving a final budget and setting the annual tax levy.

At the time of writing this letter, we do not know all of the aspects of the District's budget, such as the final property values for this calendar year. We are always informed of that in October. As a result, the following budget has been developed using conservative estimates. The School Board has been extremely careful with spending for years and this has helped keep the district in a sound financial position. While all services the district provides are important, the Board continues to make tough decisions about what to keep and what to reduce or eliminate. These decisions will need to continue in future years.

This year's budget shows an overall increase of \$0 per student. Based on the available information for the 2022-23 school year, the General Fund Tax Levy is projected to decrease 14.25% from \$4,075,831 to \$3,494,928. The Debt Service's projected levy will increase from \$1,192,950 to \$1,762,511, which amounts to a 47.74% increase. The Community Services levy will increase from \$98,465 to \$109,807 which is an 11.52% increase. The overall estimated total levy is projected to remain flat at \$5,367,246. This should result in a flat mill rate of 7.93. These figures are based on conservative district valuation projections, and estimates. Final figures will be determined in October when the state completes its calculations.

All school district stakeholders are invited to attend the annual meeting, but there is no need to wait until the district meeting to share your questions, concerns, or suggestions related to the finances or operations of our school district. The school district has procedures in place to encourage public participation in our decision-making processes, and I invite you to visit the District Office located at 138 E Wilson Street, Valders, or contact me at 920-775-9500 ext. 5003 if you have any questions or concerns about our schools. The Valders Area School District continues to do its best to excel with its educational mission, and keep itself ready for the challenges that lie ahead. Thank you for your continuing support and for providing our students with the high quality education they deserve.

Sincerely,

For the Valders Area School Board

Dr. Debra Hunt
Superintendent of Schools

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A. Fund 10 (General Fund)
Elementary School Expenditures-Location 100

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VALDERS AREA SCHOOL DISTRICT
ELEMENTARY SCHOOL EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	AUDITED 2019-20	ACTUAL 2020-21	AUDITED 2021-22	BUDGET 2022-23
10 E 100 100 -----	SALARIES	1,207,526	1,252,665	1,281,921	1,288,278
10 E 100 110 -----	PERMANENT FULL-TIME	31,642	35,080	37,719	37,862
10 E 100 120 -----	PERMANENT PART-TIME	52,170	54,187	59,265	58,149
10 E 100 140 -----	TEMPORARY PART TIME	32,866	26,229	37,527	27,900
10 E 100 1-- -----	SALARIES	1,324,204	1,368,161	1,416,432	1,412,189
10 E 100 212 -----	EMPLOYER SHARE PAID RETIREMENT	85,596	90,668	91,118	94,179
10 E 100 222 -----	EMPLOYER SOCIAL SECURITY	77,676	79,260	81,145	79,630
10 E 100 229 -----	MEDICARE-FICA	18,166	18,537	18,978	18,623
10 E 100 230 -----	LIFE INSURANCE	498	605	716	605
10 E 100 241 -----	MEDICAL INSURANCE	298,261	331,033	352,540	404,677
10 E 100 243 -----	DENTAL INSURANCE	23,355	23,531	24,078	23,672
10 E 100 249 -----	HEALTH SAVINGS ACCOUNT	20,713	22,201	28,009	34,854
10 E 100 251 -----	INCOME PROTECTION INSURANCE	2,951	3,434	3,567	3,483
10 E 100 2-- -----	EMPLOYEE BENEFITS	527,216	569,269	600,151	659,723
10 E 100 310 -----	PERSONAL SERVICES	4,569	250	3,696	1,700
10 E 100 324 -----	NON-TECH RELATED REPAIRS &	1,200	0	2,999	3,250
10 E 100 325 -----	VEHICLE & EQUIPMENT RENTALS	5,001	5,375	2,489	2,500
10 E 100 341 -----	PUPIL TRAVEL	828	0	2,166	1,750
10 E 100 342 -----	EMPLOYEE TRAVEL	1,091	0	594	405
10 E 100 351 -----	ADVERTISING	0	83	0	0
10 E 100 360 -----	DATA PROCESSING & CODING SERVI	16,247	17,764	13,312	12,950
10 E 100 386 -----	TRANSFER TO CESA	600	0	0	0
10 E 100 3-- -----	PURCHASED SERVICES	29,536	23,472	25,256	22,555
10 E 100 411 -----	GENERAL SUPPLIES	23,701	18,475	20,400	29,255
10 E 100 412 -----	WORKBOOKS	10,622	2,293	0	0
10 E 100 413 -----	COMPUTER SUPPLIES	2,128	0	0	0
10 E 100 431 -----	AUDIOVISUAL MEDIA	0	444	404	300
10 E 100 432 -----	LIBRARY BOOKS	10,012	14,705	17,053	21,355
10 E 100 434 -----	PERIODICALS	404	60	60	60
10 E 100 439 -----	OTHER MEDIA	0	324	71	100
10 E 100 440 -----	NON-CAPITAL EQUIPMENT	11,002	7,881	2,590	340
10 E 100 470 -----	TEXTBOOKS	39,376	0	0	0
10 E 100 480 -----	SUPPLIES - TECHNOLOGY RELATED	5,057	100,588	23,861	17,375
10 E 100 4-- -----	NON-CAPITAL OBJECTS	102,302	144,770	64,439	68,785
10 E 100 581 -----	TECH RELATED HARWARE	21,324	0	0	0
10 E 100 5-- -----	CAPITAL OBJECTS	21,324	0	0	0
10 E 100 940 -----	DUES AND FEES	529	0	0	0
10 E 100 943 -----	PUPIL DUES AND FEES	1,157	0	2,379	0
10 E 100 9-- -----	OTHER OBJECTS	1,686	0	2,379	0
10 E 1-- --- -----	ELEMENTARY SCHOOLS	2,006,268	2,105,672	2,108,657	2,163,252

Middle School Expenditures-Location 200

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VALDERS AREA SCHOOL DISTRICT
MIDDLE SCHOOL EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	BUDGET
		2019-20	2020-21	2021-22	2022-23
10 E 200 100	SALARIES	1,160,903	1,104,258	1,263,521	1,241,566
10 E 200 110	PERMANENT FULL-TIME	45,114	54,928	50,917	49,358
10 E 200 120	PERMANENT PART-TIME	6,561	6,187	6,463	6,665
10 E 200 140	TEMPORARY PART TIME	10,959	15,394	18,805	18,300
10 E 200 1--	SALARIES	1,223,537	1,180,767	1,339,706	1,315,889
10 E 200 211	EMPLOYEE SHARE PAID RETIREMENT	0	0	19	0
10 E 200 212	EMPLOYER SHARE PAID RETIREMENT	80,150	77,873	87,111	86,741
10 E 200 222	EMPLOYER SOCIAL SECURITY	71,877	69,235	76,802	75,528
10 E 200 229	MEDICARE-FICA	16,808	16,194	17,962	17,665
10 E 200 230	LIFE INSURANCE	554	584	647	481
10 E 200 241	MEDICAL INSURANCE	241,425	232,929	283,778	337,414
10 E 200 243	DENTAL INSURANCE	18,554	17,557	19,488	21,251
10 E 200 249	HEALTH SAVINGS ACCOUNT	15,265	15,547	22,314	29,355
10 E 200 251	INCOME PROTECTION INSURANCE	3,787	2,791	3,297	3,247
10 E 200 2--	EMPLOYEE BENEFITS	448,420	432,710	511,418	571,682
10 E 200 310	PERSONAL SERVICES	12,099	680	4,806	2,025
10 E 200 324	NON-TECH RELATED REPAIRS &	3,756	2,756	4,034	0
10 E 200 325	VEHICLE & EQUIPMENT RENTALS	2,326	2,749	2,538	2,500
10 E 200 341	PUPIL TRAVEL	6,053	697	3,710	700
10 E 200 342	EMPLOYEE TRAVEL	2,220	20	377	500
10 E 200 348	FUEL FOR VEHICLES	0	0	0	500
10 E 200 354	PRINTING	0	148	0	500
10 E 200 358	ON-LINE COMMUNICATIONS	0	36	0	0
10 E 200 360	DATA PROCESSING & CODING SERVI	14,132	16,807	7,822	5,200
10 E 200 3--	PURCHASED SERVICES	40,586	23,893	23,287	11,925
10 E 200 411	GENERAL SUPPLIES	27,122	27,466	25,423	26,225
10 E 200 412	WORKBOOKS	4,208	798	0	0
10 E 200 420	APPAREL	114	20	0	0
10 E 200 431	AUDIOVISUAL MEDIA	0	227	121	300
10 E 200 432	LIBRARY BOOKS	11,706	13,268	13,460	13,150
10 E 200 434	PERIODICALS	29	0	0	0
10 E 200 439	OTHER MEDIA	0	0	0	200
10 E 200 440	NON-CAPITAL EQUIPMENT	8,182	889	4,255	1,700
10 E 200 470	TEXTBOOKS	45,351	27,682	14,955	8,185
10 E 200 480	SUPPLIES - TECHNOLOGY RELATED	6,797	97,413	31,274	31,496
10 E 200 4--	NON-CAPITAL OBJECTS	103,509	167,763	89,488	81,256
10 E 200 561	EQUIP/VEHICLE REP- NO DEPRECIA	1,448	1,349	0	500
10 E 200 581	TECH RELATED HARWARE	17,154	5,924	0	0
10 E 200 5--	CAPITAL OBJECTS	18,602	7,273	0	500
10 E 200 940	DUES AND FEES	529	0	0	0
10 E 200 941	DISTRICT DUES AND FEES	318	738	185	0
10 E 200 942	EMPLOYEE DUES AND FEES	2,185	587	1,265	3,000
10 E 200 943	PUPIL DUES AND FEES	740	224	5,917	700
10 E 200 9--	OTHER OBJECTS	3,772	1,549	7,367	3,700
10 E 2--	MIDDLE SCHOOLS	1,838,426	1,813,955	1,971,266	1,984,952

High School Expenditures-Location 400

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VALDERS AREA SCHOOL DISTRICT
HIGH SCHOOL EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT	OBJECT	AUDITED 2019-20	ACTUAL 2020-21	AUDITED 2021-22	BUDGET 2022-23
ACCOUNT NUMBER					
10 E 400 100	SALARIES	1,632,586	1,720,520	1,640,730	1,654,579
10 E 400 110	PERMANENT FULL-TIME	66,270	71,272	64,301	69,437
10 E 400 120	PERMANENT PART-TIME	13,437	17,227	17,280	20,064
10 E 400 140	TEMPORARY PART TIME	30,051	46,769	42,079	50,000
10 E 400 1--	SALARIES	1,742,344	1,855,788	1,764,390	1,794,080
10 E 400 211	EMPLOYEE SHARE PAID RETIREMENT	0	0	18	0
10 E 400 212	EMPLOYER SHARE PAID RETIREMENT	110,898	118,702	110,139	112,863
10 E 400 222	EMPLOYER SOCIAL SECURITY	103,445	110,529	104,349	105,279
10 E 400 229	MEDICARE-FICA	24,193	25,850	24,407	24,623
10 E 400 230	LIFE INSURANCE	1,371	989	1,433	875
10 E 400 241	MEDICAL INSURANCE	313,811	352,654	285,238	308,838
10 E 400 243	DENTAL INSURANCE	22,905	24,667	20,340	20,087
10 E 400 249	HEALTH SAVINGS ACCOUNT	17,128	16,844	20,876	28,173
10 E 400 251	INCOME PROTECTION INSURANCE	3,983	4,368	4,150	4,095
10 E 400 2--	EMPLOYEE BENEFITS	597,734	654,603	570,950	604,833
10 E 400 310	PERSONAL SERVICES	25,284	27,092	28,841	28,800
10 E 400 324	NON-TECH RELATED REPAIRS &	7,293	5,284	6,388	3,800
10 E 400 325	VEHICLE & EQUIPMENT RENTALS	211	0	0	0
10 E 400 341	PUPIL TRAVEL	24,642	20,071	38,227	37,725
10 E 400 342	EMPLOYEE TRAVEL	3,886	1,074	7,110	900
10 E 400 345	PUPIL ROOM AND BOARD	2,155	92	3,036	0
10 E 400 348	FUEL FOR VEHICLES	0	83	627	1,450
10 E 400 353	POSTAGE	25	71	41	0
10 E 400 354	PRINTING	1,110	2,316	2,274	3,100
10 E 400 355	TELEPHONE	0	250	25	300
10 E 400 358	ON-LINE COMMUNICATIONS	75	35	0	0
10 E 400 360	DATA PROCESSING & CODING SERVI	13,978	16,667	11,186	7,500
10 E 400 362	Software as a Service	0	0	4,749	8,700
10 E 400 382	TRANSFER TO OTHER SCHOOL DIST	1,782	1,074	3,770	3,000
10 E 400 386	TRANSFER TO CESA	1,000	0	25,429	9,000
10 E 400 387	TRANSFER TO STATE	3,827	1,500	3,985	5,000
10 E 400 389	TRANSFER TO VTAE DISTRICTS	2,513	7,205	2,066	2,000
10 E 400 3--	PURCHASED SERVICES	87,781	82,814	137,754	111,275
10 E 400 411	GENERAL SUPPLIES	72,789	65,840	65,682	83,676
10 E 400 412	WORKBOOKS	505	0	210	500
10 E 400 420	APPAREL	2,787	11,629	2,787	3,000
10 E 400 431	AUDIOVISUAL MEDIA	0	102	186	400
10 E 400 432	LIBRARY BOOKS	7,791	8,420	8,253	8,725
10 E 400 433	NEWSPAPERS	60	0	0	65
10 E 400 434	PERIODICALS	676	60	64	0
10 E 400 435	INSTRUCTIONAL COMPUTER SOFTWARE	0	0	795	0
10 E 400 439	OTHER MEDIA	0	0	0	200
10 E 400 440	NON-CAPITAL EQUIPMENT	15,113	6,896	10,272	2,500
10 E 400 450	OBJECTS FOR RESALE	0	1,620	2,418	0
10 E 400 460	EQUIPMENT COMPONENTS	1,398	0	0	0
10 E 400 470	TEXTBOOKS	47,970	23,031	16,126	0
10 E 400 480	SUPPLIES - TECHNOLOGY RELATED	21,575	44,612	18,714	18,000
10 E 400 4--	NON-CAPITAL OBJECTS	170,664	162,210	125,507	117,066
10 E 400 551	EQUIPMENT/VEHICLES NOT DEPRECI	4,488	0	0	7,600
10 E 400 561	EQUIP/VEHICLE REP- NO DEPRECIA	0	0	0	500
10 E 400 581	TECH RELATED HARWARE	63,584	0	0	0
10 E 400 5--	CAPITAL OBJECTS	68,072	0	0	8,100

High School Expenditures-Location 400

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VALDERS AREA SCHOOL DISTRICT
HIGH SCHOOL EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT	OBJECT	AUDITED ACTUAL 2019-20	AUDITED ACTUAL 2020-21	AUDITED ACTUAL 2021-22	BUDGET 2022-23
ACCOUNT NUMBER					
10 E 400 940 ----- ---	DUES AND FEES	529	0	0	0
10 E 400 941 ----- ---	DISTRICT DUES AND FEES	5,300	3,418	3,435	1,800
10 E 400 942 ----- ---	EMPLOYEE DUES AND FEES	1,194	1,134	1,575	2,700
10 E 400 943 ----- ---	PUPIL DUES AND FEES	8,119	6,997	11,220	9,900
10 E 400 9-- ----- ---	OTHER OBJECTS	15,142	11,549	16,230	14,400
10 E 4-- --- ----- ---	SENIOR HIGH SCHOOLS	2,681,737	2,766,964	2,614,831	2,649,754

District-Wide Expenditures-Location 800

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VALDERS AREA SCHOOL DISTRICT
DISTRICT EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	2019-20		2020-21		2021-22		2022-23
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
10 E 800 100	SALARIES	400,494	409,106	624,141	476,102			
10 E 800 110	PERMANENT FULL-TIME	421,206	442,774	533,277	532,113			
10 E 800 120	PERMANENT PART-TIME	4,432	3,690	938	0			
10 E 800 140	TEMPORARY PART TIME	47,202	40,246	51,524	59,877			
10 E 800 1--	SALARIES	873,334	895,816	1,209,880	1,068,092			
10 E 800 212	EMPLOYER SHARE PAID RETIREMENT	50,495	54,453	72,615	69,361			
10 E 800 222	EMPLOYER SOCIAL SECURITY	50,447	51,986	69,779	60,234			
10 E 800 229	MEDICARE-FICA	11,800	12,158	16,319	14,177			
10 E 800 230	LIFE INSURANCE	1,222	1,180	1,859	1,584			
10 E 800 241	MEDICAL INSURANCE	425,551	381,977	438,236	531,328			
10 E 800 243	DENTAL INSURANCE	14,438	13,902	16,581	18,591			
10 E 800 249	HEALTH SAVINGS ACCOUNT	23,312	21,977	32,114	47,131			
10 E 800 251	INCOME PROTECTION INSURANCE	1,972	1,921	2,262	2,474			
10 E 800 292	ANNUITY PAYMENTS BY DISTRICT	11,250	11,250	11,250	11,250			
10 E 800 2--	EMPLOYEE BENEFITS	590,487	550,804	661,015	756,130			
10 E 800 310	PERSONAL SERVICES	80,349	67,282	98,951	77,700			
10 E 800 321	TECHNOLOGY RELATED REPAIRS & M	25,334	73,238	11,050	30,000			
10 E 800 324	NON-TECH RELATED REPAIRS &	125,818	118,312	120,516	118,350			
10 E 800 325	VEHICLE & EQUIPMENT RENTALS	12,909	16,569	19,397	38,200			
10 E 800 327	CONSTRUCTION SERVICES	0	0	334,640	0			
10 E 800 329	CLEANING SERVICES	103,053	89,968	113,498	100,000			
10 E 800 331	GAS FOR HEAT	81,533	76,032	77,147	80,000			
10 E 800 336	ELECTRICITY	212,314	213,268	221,745	223,000			
10 E 800 337	WATER	16,012	15,688	15,828	18,000			
10 E 800 341	PUPIL TRAVEL	642,656	668,369	725,976	746,750			
10 E 800 342	EMPLOYEE TRAVEL	7,036	2,589	2,218	7,000			
10 E 800 348	FUEL FOR VEHICLES	537	1,552	1,751	2,000			
10 E 800 351	ADVERTISING	5,537	3,553	3,191	6,650			
10 E 800 353	POSTAGE	3,703	4,395	4,730	5,000			
10 E 800 354	PRINTING	3,190	8,856	7,622	15,175			
10 E 800 355	TELEPHONE	17,253	20,583	25,876	23,500			
10 E 800 358	ON-LINE COMMUNICATIONS	12,352	14,942	12,712	15,000			
10 E 800 360	DATA PROCESSING & CODING SERVI	37,642	70,467	78,469	61,927			
10 E 800 361	Technology Services	0	6,745	0	0			
10 E 800 381	TRANSFER TO MUNICIPALITY	0	25	0	50			
10 E 800 382	TRANSFER TO OTHER SCHOOL DIST	781,095	789,320	896,674	987,420			
10 E 800 386	TRANSFER TO CESA	11,496	15,453	13,749	15,750			
10 E 800 387	TRANSFER TO STATE	156,100	180,978	263,296	259,000			
10 E 800 3--	PURCHASED SERVICES	2,335,919	2,458,184	3,049,036	2,830,472			
10 E 800 411	GENERAL SUPPLIES	143,988	160,176	101,339	104,150			
10 E 800 415	FOOD	1,455	0	0	0			
10 E 800 417	PAPER	0	9,074	6,466	8,350			
10 E 800 420	APPAREL	0	0	613	500			
10 E 800 432	LIBRARY BOOKS	-17	11,101	0	0			
10 E 800 440	NON-CAPITAL EQUIPMENT	8,943	25,518	10,915	11,206			
10 E 800 460	EQUIPMENT COMPONENTS	0	0	399	0			
10 E 800 470	TEXTBOOKS	-114,450	0	0	0			
10 E 800 480	SUPPLIES - TECHNOLOGY RELATED	30,522	34,236	25,145	30,900			
10 E 800 4--	NON-CAPITAL OBJECTS	70,441	240,105	144,877	155,106			
10 E 800 542	BUILDING IMPROVEMENTS REPLACEM	9,804	0	0	0			
10 E 800 551	EQUIPMENT/VEHICLES NOT DEPRECI	74,788	0	0	27,090			
10 E 800 561	EQUIP/VEHICLE REP- NO DEPRECIA	0	0	2,650	10,000			
10 E 800 581	TECH RELATED HARWARE	16,332	28,170	99,829	65,500			

District-Wide Expenditures-Location 800

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VALDERS AREA SCHOOL DISTRICT
DISTRICT EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL 2019-20	AUDITED ACTUAL 2020-21	AUDITED ACTUAL 2021-22	BUDGET 2022-23
10 E 800 582 ----- ---	TECH RELATED SOFTWARE	5,365	0	2,664	2,750
10 E 800 5-- ----- ---	CAPITAL OBJECTS	106,289	28,170	105,143	105,340
10 E 800 712 ----- ---	DISTRICT PROPERTY INSURANCE	37,920	54,352	61,024	66,386
10 E 800 713 ----- ---	WORKER'S COMPENSATION	72,590	66,761	38,639	65,588
10 E 800 715 ----- ---	DISTRICT MULTIPLE COVERAGE	24,302	15,793	18,131	11,710
10 E 800 716 ----- ---	DISTRICT STUDENT INSURANCE	10,426	10,217	11,260	11,260
10 E 800 730 ----- ---	UNEMPLOYMENT COMPENSATION	3,206	12,062	0	0
10 E 800 7-- ----- ---	INSURANCE AND JUDGMENTS	148,444	159,185	129,054	154,944
10 E 800 827 ----- ---	SPECIAL EDUCATION	1,354,237	1,359,451	1,267,933	1,352,901
10 E 800 8-- ----- ---	OPERATING TRANSFERS OUT	1,354,237	1,359,451	1,267,933	1,352,901
10 E 800 941 ----- ---	DISTRICT DUES AND FEES	14,244	6,787	11,368	6,900
10 E 800 942 ----- ---	EMPLOYEE DUES AND FEES	2,057	2,797	1,898	2,950
10 E 800 971 ----- ---	AIDABLE REFUND	0	0	11,629	0
10 E 800 972 ----- ---	NON-AIDABLE REFUND	0	0	361	0
10 E 800 9-- ----- ---	OTHER OBJECTS	16,301	9,584	25,256	9,850
10 E 8-- --- ----- ---	DISTRICT WIDE	5,495,452	5,701,299	6,592,194	6,432,835
Grand Expense Totals		5,495,452	5,701,299	6,592,194	6,432,835

Summer School Expenditures-Location 900

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VALDERS AREA SCHOOL DISTRICT
SUMMER SCHOOL EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL 2019-20	AUDITED ACTUAL 2020-21	AUDITED ACTUAL 2021-22	BUDGET 2022-23
10 E 900 110 ----- ---	PERMANENT FULL-TIME	1,312	4,531	60,706	72,000
10 E 900 120 ----- ---	PERMANENT PART-TIME	1,978	75,650	28,478	25,000
10 E 900 140 ----- ---	TEMPORARY PART TIME	0	7,441	1,840	0
10 E 900 1-- ----- ---	SALARIES	3,290	87,622	91,024	97,000
10 E 900 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	66	4,132	3,219	5,799
10 E 900 222 ----- ---	EMPLOYER SOCIAL SECURITY	203	5,430	5,645	6,013
10 E 900 229 ----- ---	MEDICARE-FICA	48	1,270	1,320	1,406
10 E 900 230 ----- ---	LIFE INSURANCE	0	0	-1	0
10 E 900 251 ----- ---	INCOME PROTECTION INSURANCE	0	0	-11	0
10 E 900 2-- ----- ---	EMPLOYEE BENEFITS	317	10,832	10,172	13,218
10 E 900 341 ----- ---	PUPIL TRAVEL	0	32,212	36,065	37,080
10 E 900 3-- ----- ---	PURCHASED SERVICES	0	32,212	36,065	37,080
10 E 900 411 ----- ---	GENERAL SUPPLIES	651	5,309	6,636	13,100
10 E 900 4-- ----- ---	NON-CAPITAL OBJECTS	651	5,309	6,636	13,100
10 E 900 943 ----- ---	PUPIL DUES AND FEES	0	50	447	0
10 E 900 9-- ----- ---	OTHER OBJECTS	0	50	447	0
10 E 9-- --- ----- ---	SUMMER SCHOOL	4,258	136,025	144,344	160,398

ACCOUNT NUMBER	LOCATION	2019-20		2020-21		2021-22		2022-23
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
10 E 100 ---	ELEMENTARY SCHOOLS	2,006,268		2,105,672		2,108,657		2,163,252
10 E 200 ---	MIDDLE SCHOOLS	1,838,426		1,813,955		1,971,266		1,984,952
10 E 400 ---	SENIOR HIGH SCHOOLS	2,681,737		2,766,964		2,614,831		2,649,754
10 E 800 ---	DISTRICT WIDE	5,495,452		5,701,299		6,592,194		6,432,835
10 E 900 ---	SUMMER SCHOOL	4,258		136,025		144,344		160,398
10 - ---	GENERAL FUND	12,026,141		12,523,915		13,431,292		13,391,191

General Fund Revenue Budget

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VALDERS AREA SCHOOL DISTRICT
GENERAL FUND REVENUE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	SOURCE	AUDITED ACTUAL 2019-20	AUDITED ACTUAL 2020-21	AUDITED ACTUAL 2021-22	BUDGET 2022-23
10 R --- 211	CURRENT YEAR PROPERTY TAX	4,613,417	4,432,225	2,748,933	3,494,928
10 R --- 213	MOBILE HOME TAX	8,569	8,834	8,847	9,000
10 R --- 271	ADMISSIONS	31,463	5,520	30,737	30,000
10 R --- 280	INTEREST ON INVESTMENTS	19,821	12	920	1,000
10 R --- 291	GIFTS, FUNDR, CONTRIBUTIONS	3,469	2,408	1,178	2,500
10 R --- 292	STUDENT FEES	65,500	80,529	77,336	78,000
10 R --- 293	RENTALS	3,725	3,600	7,000	7,000
10 R --- 295	SUMMER SCHOOL REVENUE	3,925	2,126	3,720	4,000
10 R --- 2--	REVENUE FROM LOCAL SOURCES	4,749,889	4,535,254	2,878,671	3,626,428
10 R --- 341	GENERAL TUITION/NON-OPEN ENROL	0	40	200	0
10 R --- 345	GENERAL TUITION-OPEN ENROLLMNT	1,050,885	1,243,930	1,308,908	1,428,590
10 R --- 349	OTHER PAYMENTS FOR SERVICES	0	0	600	0
10 R --- 390	OTHER INTER-DIST TRANSFER W/WI	2,528	4,346	5,585	5,000
10 R --- 3--	INTER-DISTRICT TRANSFERS W/WI	1,053,413	1,248,316	1,315,293	1,433,590
10 R --- 516	TRANSIT OF STATE AID CESA	0	0	14,400	0
10 R --- 517	FEDL AID TRANSIT-CESA/INTERMED	8,032	4,766	8,545	16,834
10 R --- 5--	REVENUE FROM INTERMED SOURCE	8,032	4,766	22,945	16,834
10 R --- 612	TRANSPORTATION AID	58,434	60,886	76,792	75,000
10 R --- 613	LIBRARY AID	50,788	50,340	43,224	42,344
10 R --- 619	PER PUPIL ADJUSTMENT AID	3,155	2,784	0	0
10 R --- 621	EQUALIZATION AID	5,139,627	5,412,689	5,585,913	6,160,006
10 R --- 630	SPECIAL PROJECT GRANTS	36,415	50,622	8,350	21,803
10 R --- 660	DNR AID THRU LOCAL GOVERNMENT	782	803	772	750
10 R --- 691	STATE AID FOR EXEMPT COMPUTERS	49,922	50,867	49,922	49,863
10 R --- 694	SPARSITY AID	0	0	86,795	86,500
10 R --- 695	PER PUPIL AID	697,480	679,672	675,962	671,510
10 R --- 696	HIGH COST TRANSPORTATION AID	104,296	106,122	152,599	150,000
10 R --- 699	OTHER REVENUE FROM STATE SOURC	84,331	16,274	0	0
10 R --- 6--	REVENUE FROM STATE SOURCES	6,225,230	6,431,059	6,680,329	7,257,776
10 R --- 730	SPECIAL PROJECT GRANTS	25,120	101,110	676,586	627,915
10 R --- 751	IASA TITLE 1	79,101	107,616	89,117	108,540
10 R --- 780	FEDERAL REVENUE THROUGH STATE	40,023	35,294	193,610	30,000
10 R --- 7--	REVENUE FROM FEDERAL SOURCES	144,244	244,020	959,313	766,455
10 R --- 869	OTHER PROPERTY SALES	49,652	242	1,193	47,000
10 R --- 8--	NON-REVENUE SOURCES	49,652	242	1,193	47,000
10 R --- 964	INSURANCE DIVIDENDS	8,085	77,505	10,502	16,350
10 R --- 969	OTHER ADJUSTMENTS	157	162	0	0
10 R --- 971	AIDABLE	60,888	22,509	25,445	24,500
10 R --- 990	MISCELLANEOUS	5,028	15,325	5,084	5,000
10 R --- 9--	OTHER SOURCES OF REVENUE	74,158	115,501	41,031	45,850
10 - --- ---	GENERAL FUND	12,304,618	12,579,158	11,898,775	13,193,933

**B. Fund 21 -Special Revenue
Special Revenue Fund Expenditure Budget**

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VALDERS AREA SCHOOL DISTRICT
SPECIAL REVENUE FUND EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	BUDGET
		2019-20	2020-21	2021-22	2022-23
21 E --- 140 -----	TEMPORARY PART TIME	0	0	67	75
21 E --- 1-- -----	SALARIES	0	0	67	75
21 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	0	0	4	5
21 E --- 222 -----	EMPLOYER SOCIAL SECURITY	0	0	4	4
21 E --- 229 -----	MEDICARE-FICA	0	0	1	1
21 E --- 2-- -----	EMPLOYEE BENEFITS	0	0	9	10
21 E --- 310 -----	PERSONAL SERVICES	219	10,751	52,007	55,475
21 E --- 324 -----	NON-TECH RELATED REPAIRS &	0	0	0	500
21 E --- 325 -----	VEHICLE & EQUIPMENT RENTALS	0	0	85	100
21 E --- 342 -----	EMPLOYEE TRAVEL	81	0	460	595
21 E --- 343 -----	CONTRACTED SERVICE TRAVEL	0	0	9,024	9,600
21 E --- 345 -----	PUPIL ROOM AND BOARD	0	0	3,429	3,900
21 E --- 348 -----	FUEL FOR VEHICLES	0	0	582	700
21 E --- 351 -----	ADVERTISING	0	0	1,270	1,400
21 E --- 354 -----	PRINTING	0	3,257	14,494	15,500
21 E --- 360 -----	DATA PROCESSING & CODING SERVI	0	14,002	860	5,000
21 E --- 370 -----	EDUC SERV NON GOVERN UNITS	0	18,150	17,550	19,500
21 E --- 3-- -----	PURCHASED SERVICES	300	46,160	99,761	112,270
21 E --- 411 -----	GENERAL SUPPLIES	10,294	81,311	87,365	94,670
21 E --- 420 -----	APPAREL	787	12,237	12,876	11,500
21 E --- 440 -----	NON-CAPITAL EQUIPMENT	0	4,189	16,529	16,600
21 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	0	0	7,833	7,850
21 E --- 4-- -----	NON-CAPITAL OBJECTS	11,081	97,737	124,603	130,620
21 E --- 941 -----	DISTRICT DUES AND FEES	0	274	555	575
21 E --- 942 -----	EMPLOYEE DUES AND FEES	0	200	0	200
21 E --- 943 -----	PUPIL DUES AND FEES	5,025	96,573	12,293	13,575
21 E --- 999 -----	OTHER MISCELLANEOUS	0	2,660	7,085	6,600
21 E --- 9-- -----	OTHER OBJECTS	5,025	99,707	19,933	20,950
21 - --- --- -----	SPECIAL REVENUE TRUST FUND	16,406	243,604	244,373	263,925

Special Revenue Fund Revenue Budget

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VALDERS AREA SCHOOL DISTRICT
SPECIAL REVENUE FUND REVENUE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	SOURCE	2019-20		2020-21		2021-22		2022-23
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
21 R --- 262 ----- ---	SUPPLY RESALE		628		2,691		86	100
21 R --- 263 ----- ---	EDUCATIONAL PROGRAM SALES		5,550		30,636		0	0
21 R --- 279 ----- ---	OTHER SCHOOL ACTIVITY INCOME		0		0		235,362	227,650
21 R --- 280 ----- ---	INTEREST ON INVESTMENTS		0		32,306		70	0
21 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS		295,433		352,627		63,128	36,175
21 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES		301,611		418,260		298,646	263,925
21 R --- 969 ----- ---	OTHER ADJUSTMENTS		315,067		525		0	0
21 R --- 990 ----- ---	MISCELLANEOUS		760		-350		0	0
21 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE		315,827		175		0	0
21 - --- --- ----- ---	SPECIAL REVENUE TRUST FUND		617,438		418,435		298,646	263,925

**C. Fund 27 (Special Education)
Special Education Expenditure Budget**

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VALDERS AREA SCHOOL DISTRICT
SPECIAL EDUCATION EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	BUDGET
		2019-20	2020-21	2021-22	2022-23
27 E --- 100 -----	SALARIES	1,084,952	1,110,747	1,107,083	1,153,354
27 E --- 110 -----	PERMANENT FULL-TIME	27,006	20,521	25,280	26,210
27 E --- 120 -----	PERMANENT PART-TIME	235,688	262,134	264,237	302,220
27 E --- 140 -----	TEMPORARY PART TIME	16,451	27,717	46,246	19,700
27 E --- 1-- -----	SALARIES	1,364,097	1,421,119	1,442,846	1,501,484
27 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	89,460	94,065	91,793	98,458
27 E --- 222 -----	EMPLOYER SOCIAL SECURITY	79,608	83,105	83,720	86,562
27 E --- 229 -----	MEDICARE-FICA	18,618	19,436	19,580	20,275
27 E --- 230 -----	LIFE INSURANCE	524	550	643	604
27 E --- 241 -----	MEDICAL INSURANCE	352,548	361,254	360,230	426,067
27 E --- 243 -----	DENTAL INSURANCE	27,174	28,266	28,482	30,296
27 E --- 249 -----	HEALTH SAVINGS ACCOUNT	20,569	21,565	26,737	36,810
27 E --- 251 -----	INCOME PROTECTION INSURANCE	3,310	3,545	3,605	3,681
27 E --- 292 -----	ANNUITY PAYMENTS BY DISTRICT	3,750	3,750	3,750	3,750
27 E --- 2-- -----	EMPLOYEE BENEFITS	595,561	615,536	618,540	706,503
27 E --- 310 -----	PERSONAL SERVICES	12,508	1,770	1,084	3,150
27 E --- 324 -----	NON-TECH RELATED REPAIRS &	912	75	0	150
27 E --- 341 -----	PUPIL TRAVEL	1,775	194	11,507	12,100
27 E --- 342 -----	EMPLOYEE TRAVEL	733	129	1,049	1,000
27 E --- 351 -----	ADVERTISING	409	813	1,311	2,000
27 E --- 353 -----	POSTAGE	0	0	29	0
27 E --- 360 -----	DATA PROCESSING & CODING SERVI	1,671	16,419	6,243	5,000
27 E --- 362 -----	Software as a Service	0	0	11	500
27 E --- 382 -----	TRANSFER TO OTHER SCHOOL DIST	23,691	19,680	0	0
27 E --- 386 -----	TRANSFER TO CESA	46,093	39,784	49,914	0
27 E --- 3-- -----	PURCHASED SERVICES	87,792	78,864	71,148	23,900
27 E --- 411 -----	GENERAL SUPPLIES	7,956	9,971	9,829	9,900
27 E --- 440 -----	NON-CAPITAL EQUIPMENT	0	5,488	337	3,000
27 E --- 460 -----	EQUIPMENT COMPONENTS	0	0	0	3,000
27 E --- 470 -----	TEXTBOOKS	1,500	0	0	0
27 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	998	5,924	4,932	2,500
27 E --- 481 -----		3,337	0	0	0
27 E --- 4-- -----	NON-CAPITAL OBJECTS	13,791	21,383	15,098	18,400
27 E --- 551 -----	EQUIPMENT/VEHICLES NOT DEPRECI	7,574	0	0	0
27 E --- 581 -----	TECH RELATED HARWARE	9,910	0	0	0
27 E --- 5-- -----	CAPITAL OBJECTS	17,484	0	0	0
27 E --- 941 -----	DISTRICT DUES AND FEES	586	0	0	0
27 E --- 942 -----	EMPLOYEE DUES AND FEES	1,315	1,013	713	1,250
27 E --- 9-- -----	OTHER OBJECTS	1,901	1,013	713	1,250
27 - --- --- -----	SPECIAL EDUCATION FUND	2,080,626	2,137,915	2,148,345	2,251,537

Special Education Revenue Budget

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VALDERS AREA SCHOOL DISTRICT
SPECIAL EDUCATION REVENUE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	SOURCE	AUDITED ACTUAL 2019-20	AUDITED ACTUAL 2020-21	AUDITED ACTUAL 2021-22	BUDGET 2022-23
27 R --- 110 ----- ---	TRANSFER FROM GENERAL FUND	1,354,237	1,359,451	1,267,933	1,352,901
27 R --- 1-- ----- ---	OPERATING TRANSFERS IN	1,354,237	1,359,451	1,267,933	1,352,901
27 R --- 516 ----- ---	TRANSIT OF STATE AID CESA	0	9,408	10,233	5,000
27 R --- 5-- ----- ---	REVENUE FROM INTERMED SOURCE	0	9,408	10,233	5,000
27 R --- 611 ----- ---	HANDICAPPED AID	430,366	492,288	544,419	564,106
27 R --- 697 ----- ---	AID FOR SPECIAL ED TRANSITION	7,000	9,000	6,695	0
27 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES	437,366	501,288	551,114	564,106
27 R --- 730 ----- ---	SPECIAL PROJECT GRANTS	233,612	220,421	260,369	289,530
27 R --- 780 ----- ---	FEDERAL REVENUE THROUGH STATE	49,508	47,339	58,245	40,000
27 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES	283,120	267,760	318,614	329,530
27 R --- 971 ----- ---	AIDABLE	5,905	0	0	0
27 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	5,905	0	0	0
27 - --- --- ----- ---	SPECIAL EDUCATION FUND	2,080,628	2,137,907	2,147,894	2,251,537

D. Fund 39 (Debt Service Budget)
Debt Service Fund Expenditure Budget

ACCOUNT NUMBER	OBJECT	2019-20		2020-21		2021-22		2022-23
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
39 E --- 675 ----- ---	LONG TERM BONDS PRINCIPAL		615,000		625,000		1,000,000	2,185,000
39 E --- 685 ----- ---	LONG-TERM BONDS INTEREST		275,578		266,476		278,451	235,200
39 E --- 690 ----- ---	OTHER DEBT RETIREMENT		950		950		14,719	950
39 E --- 6-- ----- ---	DEBT RETIREMENT		891,528		892,426		1,293,170	2,421,150
39 - --- --- ----- ---	DEBT SERVICE - REFERENDUM APPR		891,528		892,426		1,293,170	2,421,150

Debt Service Fund Revenue Budget

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VALDERS AREA SCHOOL DISTRICT
DEBT SERVICE REVENUE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	SOURCE	2019-20		2020-21		2021-22		2022-23 BUDGET
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	
39 R --- 211 ----- ---	CURRENT YEAR PROPERTY TAX		836,000		886,289		1,192,950	2,408,725
39 R --- 280 ----- ---	INTEREST ON INVESTMENTS		5,000		396		324	500
39 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES		841,000		886,685		1,193,274	2,409,225
39 R --- 875 ----- ---	LONG-TERM BONDS		0		0		-1	0
39 R --- 8-- ----- ---	NON-REVENUE SOURCES		0		0		-1	0
39 - --- --- ----- ---	DEBT SERVICE - REFERENDUM APPR		841,000		886,685		1,193,273	2,409,225

**E. Fund 50 (Food Service Fund)
Food Service Fund Expenditure Budget**

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VALDERS AREA SCHOOL DISTRICT
FOOD SERVICE EXPENDITURE BUDGET (Date: 8/2022)

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ACCOUNT NUMBER	OBJECT	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 AUDITED ACTUAL	2022-23 BUDGET
50 E --- 110 -----	PERMANENT FULL-TIME	115,751	114,070	131,840	134,302
50 E --- 1-- -----	SALARIES	115,751	114,070	131,840	134,302
50 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	7,180	6,099	6,715	7,442
50 E --- 222 -----	EMPLOYER SOCIAL SECURITY	6,890	6,474	7,591	7,636
50 E --- 229 -----	MEDICARE-FICA	1,612	1,514	1,775	1,787
50 E --- 230 -----	LIFE INSURANCE	47	33	102	44
50 E --- 241 -----	MEDICAL INSURANCE	26,520	29,600	37,505	46,722
50 E --- 243 -----	DENTAL INSURANCE	1,691	2,455	3,076	3,440
50 E --- 249 -----	HEALTH SAVINGS ACCOUNT	850	638	2,338	4,038
50 E --- 251 -----	INCOME PROTECTION INSURANCE	243	287	267	332
50 E --- 2-- -----	EMPLOYEE BENEFITS	45,033	47,100	59,369	71,441
50 E --- 310 -----	PERSONAL SERVICES	534	514	719	1,000
50 E --- 324 -----	NON-TECH RELATED REPAIRS &	13,261	5,672	5,809	8,000
50 E --- 329 -----	CLEANING SERVICES	700	0	0	0
50 E --- 342 -----	EMPLOYEE TRAVEL	312	499	0	1,000
50 E --- 351 -----	ADVERTISING	0	411	583	600
50 E --- 360 -----	DATA PROCESSING & CODING SERVI	2,483	2,577	2,675	2,800
50 E --- 382 -----	TRANSFER TO OTHER SCHOOL DIST	300	0	0	300
50 E --- 387 -----	TRANSFER TO STATE	9,319	5,381	9,955	5,500
50 E --- 3-- -----	PURCHASED SERVICES	26,909	15,054	19,741	19,200
50 E --- 411 -----	GENERAL SUPPLIES	10,161	13,202	10,182	14,000
50 E --- 415 -----	FOOD	172,732	181,678	220,577	267,000
50 E --- 440 -----	NON-CAPITAL EQUIPMENT	0	10,130	2,136	10,000
50 E --- 460 -----	EQUIPMENT COMPONENTS	4,193	0	0	0
50 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	787	0	0	0
50 E --- 4-- -----	NON-CAPITAL OBJECTS	187,873	205,010	232,895	291,000
50 E --- 551 -----	EQUIPMENT/VEHICLES NOT DEPRECI	0	0	0	20,000
50 E --- 563 -----	EQUIP/VEH REPL IND DEPRECIATIO	0	51,397	0	0
50 E --- 581 -----	TECH RELATED HARWARE	695	0	0	0
50 E --- 5-- -----	CAPITAL OBJECTS	695	51,397	0	20,000
50 E --- 941 -----	DISTRICT DUES AND FEES	595	895	1,490	800
50 E --- 942 -----	EMPLOYEE DUES AND FEES	53	156	164	300
50 E --- 9-- -----	OTHER OBJECTS	648	1,051	1,654	1,100
50 - --- --- -----	FOOD SERVICE	376,909	433,682	445,499	537,043

Food Service Fund Revenue Budget

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VALDERS AREA SCHOOL DISTRICT
FOOD SERVICE REVENUE BUDGET (Date: 8/2022)

08/18/22

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ACCOUNT NUMBER	SOURCE	2019-20		2020-21		2021-22		2022-23
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
50 R --- 251 ----- ---	FOOD SERVICE-PUPIL SALES		147,256		43,114		71,313	223,543
50 R --- 252 ----- ---	FOOD SERVICE-ADULT SALES		3,999		7,579		4,751	8,500
50 R --- 259 ----- ---	OTHER FOOD SERVICE SALES		3,240		2,705		2,409	6,500
50 R --- 299 ----- ---	MISCELLANEOUS		0		0		2,445	4,000
50 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES		154,495		53,398		80,918	242,543
50 R --- 617 ----- ---	FOOD SERVICE AID		7,483		8,593		20,702	10,000
50 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES		7,483		8,593		20,702	10,000
50 R --- 715 ----- ---	COMMODITY CASH-OUT		27,319		30,780		0	33,500
50 R --- 717 ----- ---	FOOD SERVICE AID		192,970		353,922		597,092	249,000
50 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES		220,289		384,702		597,092	282,500
50 R --- 990 ----- ---	MISCELLANEOUS		1,121		1,227		1,414	2,000
50 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE		1,121		1,227		1,414	2,000
50 - --- --- ----- ---	FOOD SERVICE		383,388		447,920		700,126	537,043

F. Fund 80 (Community Services Fund)
Community Service Fund Expenditure Budget

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VALDERS AREA SCHOOL DISTRICT
COMMUNITY SERVICE EXPENDITURE BUDGET (Date: 8/2022)

08/18/22

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ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	BUDGET
		2019-20	2020-21	2021-22	2022-23
80 E --- 100	SALARIES	19,974	37,589	40,542	46,092
80 E --- 110	PERMANENT FULL-TIME	3,288	1,824	1,859	2,000
80 E --- 120	PERMANENT PART-TIME	8,782	19,350	25,192	32,153
80 E --- 140	TEMPORARY PART TIME	0	203	58	606
80 E --- 1--	SALARIES	32,044	58,966	67,651	80,851
80 E --- 212	EMPLOYER SHARE PAID RETIREMENT	1,722	2,383	2,096	3,004
80 E --- 222	EMPLOYER SOCIAL SECURITY	1,913	3,598	4,135	4,969
80 E --- 229	MEDICARE-FICA	448	843	967	1,161
80 E --- 230	LIFE INSURANCE	43	76	70	78
80 E --- 241	MEDICAL INSURANCE	2,108	2,669	1,651	1,721
80 E --- 243	DENTAL INSURANCE	137	115	99	99
80 E --- 249	HEALTH SAVINGS ACCOUNT	65	64	85	170
80 E --- 251	INCOME PROTECTION INSURANCE	58	60	56	54
80 E --- 2--	EMPLOYEE BENEFITS	6,494	9,808	9,159	11,256
80 E --- 310	PERSONAL SERVICES	0	2,265	3,114	4,750
80 E --- 324	NON-TECH RELATED REPAIRS &	209	0	2,228	2,950
80 E --- 329	CLEANING SERVICES	0	0	187	200
80 E --- 343	CONTRACTED SERVICE TRAVEL	0	3,153	4,098	6,100
80 E --- 351	ADVERTISING	317	403	1,132	1,250
80 E --- 355	TELEPHONE	312	312	739	750
80 E --- 360	DATA PROCESSING & CODING SERVI	0	0	95	100
80 E --- 3--	PURCHASED SERVICES	838	6,133	11,593	16,100
80 E --- 411	GENERAL SUPPLIES	3,625	4,047	4,061	8,600
80 E --- 420	APPAREL	0	806	0	0
80 E --- 440	NON-CAPITAL EQUIPMENT	3,572	932	546	1,500
80 E --- 450	OBJECTS FOR RESALE	0	0	0	500
80 E --- 480	SUPPLIES - TECHNOLOGY RELATED	0	488	488	500
80 E --- 4--	NON-CAPITAL OBJECTS	7,197	6,273	5,095	11,100
80 E --- 551	EQUIPMENT/VEHICLES NOT DEPRECI	290	4,892	5,730	7,250
80 E --- 581	TECH RELATED HARWARE	695	0	0	0
80 E --- 5--	CAPITAL OBJECTS	985	4,892	5,730	7,250
80 E --- 715	DISTRICT MULTIPLE COVERAGE	0	235	0	0
80 E --- 7--	INSURANCE AND JUDGMENTS	0	235	0	0
80 E --- 941	DISTRICT DUES AND FEES	67	0	0	150
80 E --- 943	PUPIL DUES AND FEES	0	98	190	750
80 E --- 9--	OTHER OBJECTS	67	98	190	900
80 - --- ---	COMMUNITY SERVICE FUND	47,625	86,405	99,418	127,457

Community Service Fund Revenue Budget

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05.22.06.00.00

VALDERS AREA SCHOOL DISTRICT
COMMUNITY SERVICE REVENUE BUDGET (Date: 8/2022)

08/18/22

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ACCOUNT NUMBER	SOURCE	2019-20		2020-21		2021-22		2022-23
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
80 R --- 211 ----- ---	CURRENT YEAR PROPERTY TAX	57,534		105,000		98,465		109,807
80 R --- 262 ----- ---	SUPPLY RESALE	0		0		0		800
80 R --- 272 ----- ---	COMMUNITY SERVICE FEES	1,757		13,100		16,702		16,850
80 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS	35		0		0		0
80 R --- 293 ----- ---	RENTALS	0		110		0		0
80 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	59,326		118,210		115,167		127,457
80 - --- --- ----- ---	COMMUNITY SERVICE FUND	59,326		118,210		115,167		127,457

**G. All Funds
District Expenditure Budget by Fund**

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VALDERS AREA SCHOOL DISTRICT
DISTRICT EXPENDITURE BUDGET BY FUND (Date: 8/2022)

08/18/22

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ACCOUNT NUMBER	FUND	AUDITED ACTUAL 2019-20	AUDITED ACTUAL 2020-21	UNAUDITED ACTUAL 2021-22	BUDGET 2022-23
10 - - - - -	GENERAL FUND	12,026,141	12,523,915	13,431,292	13,391,191
21 - - - - -	SPECIAL REVENUE TRUST FUND	16,406	243,604	244,373	263,925
27 - - - - -	SPECIAL EDUCATION FUND	2,080,626	2,137,915	2,148,345	2,251,537
39 - - - - -	DEBT SERVICE - REFERENDUM APPR	891,528	892,426	1,293,170	2,421,150
49 - - - - -	CAPITAL PROJECTS FUND	2,521,466	290,717	125,462	100,000
50 - - - - -	FOOD SERVICE	376,909	433,682	445,499	537,043
80 - - - - -	COMMUNITY SERVICE FUND	47,625	86,405	99,418	127,457
Grand Expense Totals		17,960,701	16,608,664	17,787,559	19,092,303

District Revenue Budget by Fund

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05.22.06.00.00

VALDERS AREA SCHOOL DISTRICT
DISTRICT REVENUE BUDGET BY FUND (Date: 7/2022)

08/18/22

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ACCOUNT NUMBER	Src	2019-20		2020-21		2021-22		2022-23	
		AUDITED	ACTUAL	AUDITED	ACTUAL	UNAUDITED	ACTUAL	ESTIMATED	BUDGET
10 - - - - -	GENERAL FUND	12,304,618		12,579,158		11,898,775		13,193,933	
21 - - - - -	SPECIAL REVENUE TRUST FUND	617,438		418,435		298,646		263,925	
27 - - - - -	SPECIAL EDUCATION FUND	2,080,628		2,137,907		2,147,894		2,251,537	
39 - - - - -	DEBT SERVICE - REFERENDUM APPR	841,000		886,685		1,193,273		2,409,225	
49 - - - - -	CAPITAL PROJECTS FUND	70,313		709		3,076		900	
50 - - - - -	FOOD SERVICE	383,388		447,920		700,126		537,043	
80 - - - - -	COMMUNITY SERVICE FUND	59,326		118,210		115,167		127,457	
Grand Revenue Totals		16,356,711		16,589,024		16,356,957		18,784,020	

	2020-2021 Audited Actual	2021-22 Unaudited Actual	2022-23 Budget
FUND 10: GENERAL FUND			
Assets			
Cash	2,134,209.36	1,897,231.73	1,908,231.00
Receivables	1,395,966.63	1,328,082.06	1,450,000.00
Due from Other Funds	-	-	5,500.00
Due from Governments	230,804.87	390,721.52	265,000.00
Prepaid Expenses	81,726.15	90,619.32	75,400.00
Total Assets	3,842,707.01	3,706,654.63	3,704,131.00
Liabilities			
Payables	587,039.20	652,976.23	705,000.00
Due to Other Funds	1,964.51	1,964.51	1,965.00
Other Current Liabilities	8,012.50	12,071.70	8,000.00
Deferred Revenues	925.00	925.00	925.00
Total Liabilities	597,941.21	667,937.44	715,890.00
Fund 10 Equity	3,244,765.80	3,038,717.19	2,988,241.00
FUND 13: SELFINSURED DENTAL			
Assets			
	68,032.51	83,986.90	73,000.00
Liabilities			
	68,032.51	83,986.90	73,000.00
Fund 13 Equity	-	-	-
FUND 21: SPECIAL REVENUE FUND (PREVIOUSLY DONATION FUND)			
Assets			
	805,463.17	802,308.34	811,310.00
Liabilities			
	18,512.69	11,264.66	12,250.00
Fund 21 Equity	786,950.48	791,043.68	799,060.00
FUND 27: SPECIAL EDUCATION			
Assets			
	1,800.28	8,294.60	2,200.00
Liabilities			
	1,800.28	8,294.60	2,200.00
Fund 27 Equity	-	-	-
FUND 39: DEBT SERVICE			
Assets			
	271,792.08	171,895.15	68,194.15
Liabilities			
	-	-	-
Fund 39 Equity	271,792.08	171,895.15	68,194.15
FUND 49: CAPITAL PROJECTS			
Assets			
	580,598.22	447,313.57	350,500.00
Liabilities			
	-	-	-
Fund 49 Equity	580,598.22	447,313.57	350,500.00
FUND 50: FOOD SERVICE			
Assets			
	173,985.58	412,312.23	185,300.00
Liabilities			
	32,040.92	15,739.14	22,455.00
Fund 50 Equity	141,944.66	396,573.09	185,261.00
FUND 80: COMMUNITY SERVICE			
Assets			
	155,487.22	164,225.03	173,225.00
Liabilities			
	7,515.87	500.50	4,500.00
Fund 80 Equity	147,971.35	163,724.53	168,725.00

I. Schedule of Student Fees for 2022-2023

Elementary School (Grades 4K-4)

Supply Fee (Grade 4K)	5.00
Supply Fee (Grades K-4)	10.00
Assignment Notebook (Grades 2, 3, & 4)	4.50
Recorder (Grade 4)	4.00

*(May be waived if a sibling has previously purchased one.)

Middle School (Grades 5-8)

Supply Fee	15.00
Technology Fee	5.00
Assignment Notebook	5.00
Lock Fee (Phy Ed Grades 5-8)	1.00
Math Workbook (Grades 5-7)	10.00
Sports Fee (per sport)	40.00
<i>Course Fees (per year unless otherwise noted)</i>	
Art (Grades 5-6) *required	5.00
Art (Grades 7-8)	10.00/15.00
Band Lesson Book (Grades 5, 6, & 7)	11.50
FACE (Grade 8)	5.00
Phy Ed (inline skating)	11.00
Tech Ed (Grade 8)	5.00

Middle and High School

Instrument Rental (per semester)	30.00
Non-Sport Activity Fee (Solo & Ensemble accompanist fee-if needed)	15.00

Milk Prices

Daily Milk	0.35
------------	------

Breakfast Prices Per Meal

Elementary School	1.65
Middle School	1.65
High School	1.65
Adult	2.65

Lunch Prices Per Meal

Elementary School	2.25
Middle School	2.50
High School	2.60
Adult	3.65
Child Guest	3.65

High School (Grades 9-12)

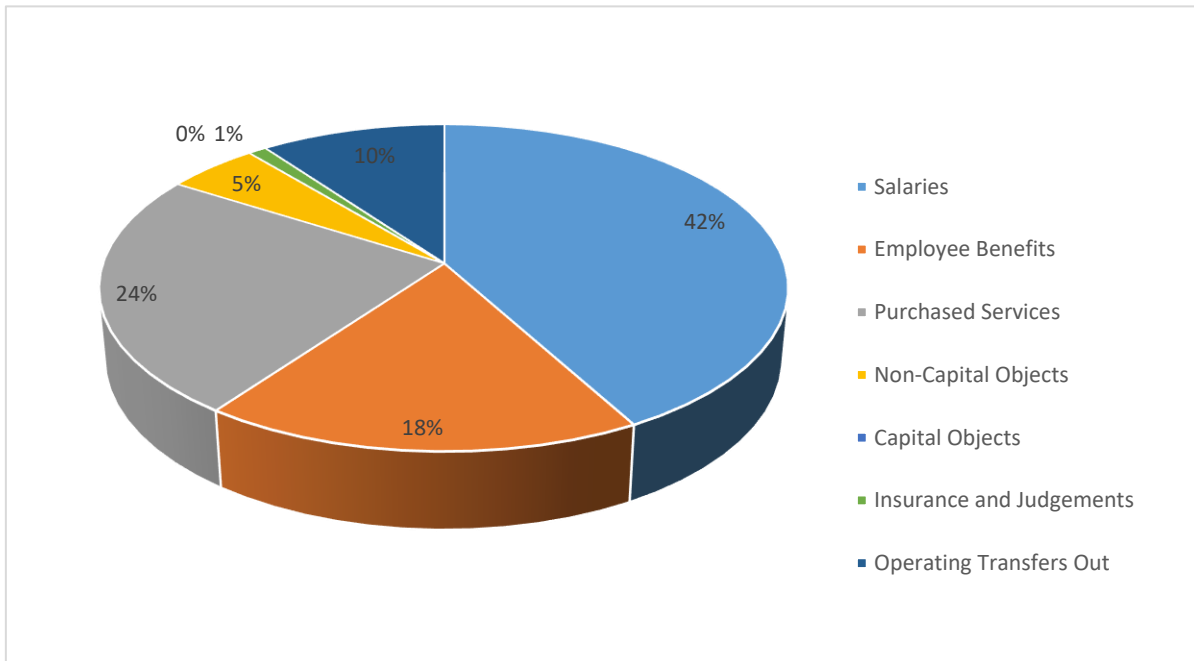
Supply Fee	20.00
Technology Fee	5.00
Lock Fee (Phy Ed) Freshmen/New Student *One time fee.	6.00
Heart Rate Monitor Strap Freshman/New Student *One time fee.	15.00
Newspaper	5.00
Non-Sport Activity Fee (Solo & Ensemble participation fee)	10.00
Sports Fee (per sport)	50.00
Chromebook Fee	55.00

Course Fees

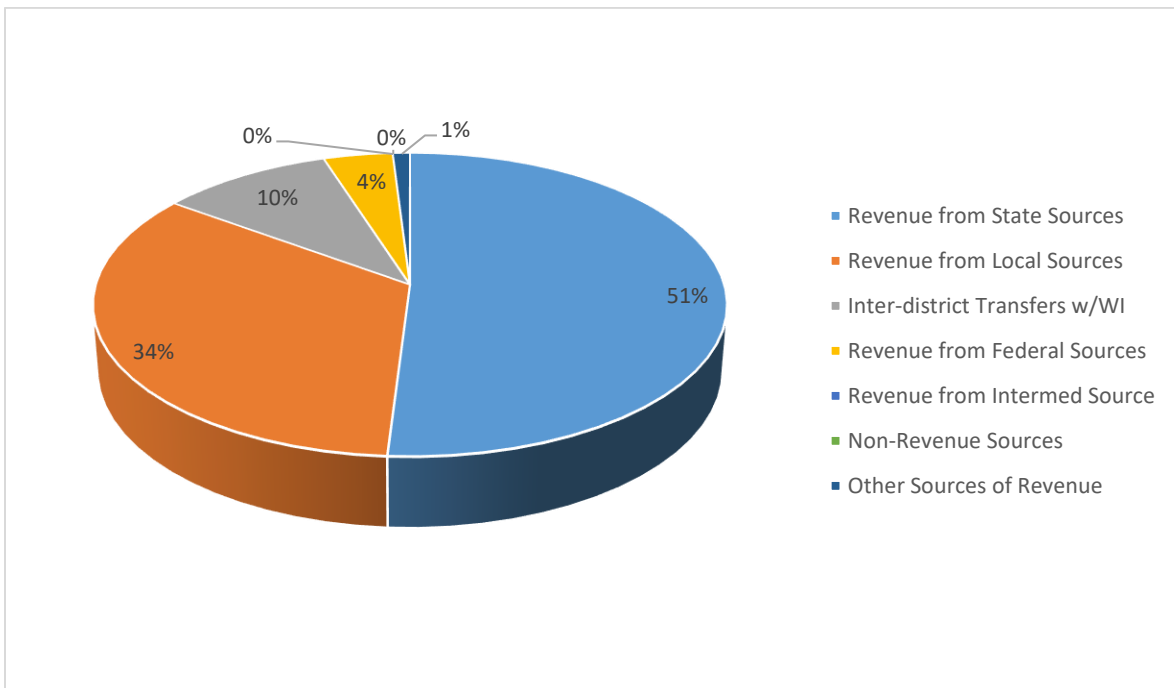
Intro to Art	20.00
Art 2D/3D	15.00
Draw and Paint/GraphicDesign	20.00
Sculpture/Ceramics	10.00
Art-Independent Study	20.00
Studio Art	25.00
Culinary Arts I	15.00
Culinary Arts II	15.00
Culinary Arts III	15.00
Transportation Technology	10.00
Construction Technology	10.00
Manufacturing Technology	10.00
Tech Independent Study	5.00
Intro STEM	15.00
Metal Fabrication	20.00
Residential Construction	15.00
Wood Technology	15.00
Advanced Wood	10.00
Uniform Maintenance - Music (Year course)	15.00
Accounting I (Year course)	20.00
Accounting II (Year course)	20.00

L. Graph of Fund 10 (General Fund) Budget

Budgeted Expenditures



Budgeted Revenue



K. Tax Levy History for Funds 10,39,80

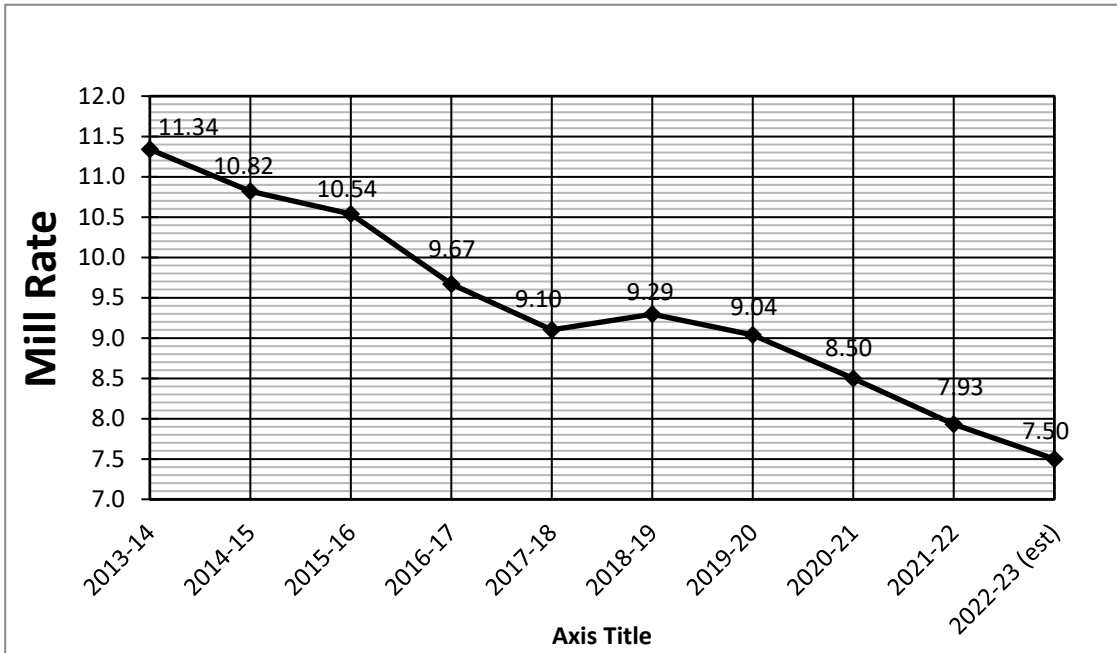
YEAR	TAX LEVY	FULL VALUE
2013-14	6,019,307	530,574,125
2014-15	5,864,114	541,895,478
2015-16	5,856,833	555,808,617
2016-17	5,455,583	564,442,990
2017-18	5,153,156	566,085,439
2018-19	5,418,170	582,932,661
2019-20	5,506,951	608,709,497
2020-21	5,423,514	638,174,412
2021-22	5,367,246	676,581,818
2022-23	6,013,460	801,749,454 **

TAX RATE/MILL	
ESTIMATED*	ACTUAL
11.30	11.34
10.82	10.82
10.82	10.54
9.78	9.67
9.30	9.10
9.28	9.29
9.44	9.04
8.75	8.50
7.63	7.93
7.50	***

* The estimated tax rate/mill is the tax rate/mill that was approved at the annual meeting.

** Estimated as an increase of 18.5%. Last year the valuation increase was 6.0%.

*** The actual tax rate/mill cannot be determined until the State certifies the valuation on October 1 and revenue limit calculation is verified on October 15.



MUNICIPALITY	21-22 ACTUAL FULL VALUE	% OF TOTAL	FUND 10 LEVY FOR GENERAL FUND	FUND 39 LEVY FOR DEBT SERVICE	FUND 80 LEVY FOR COMMUNITY SERVICE	TOTAL
Valders	62,324,500	9.211672%	321,941	221,884	10,115	553,940
Cato	162,044,280	23.950434%	837,050	576,900	26,299	1,440,250
Eaton	58,054,522	8.580562%	299,884	206,682	9,422	515,989
Liberty	163,203,289	24.121737%	843,037	581,026	26,487	1,450,551
Manitowoc Rapids	62,704,777	9.267878%	323,906	223,238	10,177	557,320
Newton	61,869,697	9.144452%	319,592	220,265	10,041	549,898
Rockland	22,125,153	3.270137%	114,289	78,769	3,591	196,648
St. Nazianz	41,629,500	6.152914%	215,040	148,207	6,756	370,003
Whitelaw	42,626,100	6.300214%	220,188	151,755	6,918	378,861
Total	676,581,818	100.00%	3,494,928	2,408,725	109,807	6,013,460

22-23 Estimated Mill Rate = **6,013,460** which is a rate of **7.50** per thousand
801,749,454 estimating 18.5% growth in valuation

Valders Area School District
Valders, Wisconsin

ANNUAL SCHOOL DISTRICT MEETING MINUTES
SEPTEMBER 17, 2020

VALDERS AREA SCHOOL DISTRICT: Towns of Cato, Eaton, Liberty, Manitowoc Rapids, Newton and Rockland; Villages of Valders, St. Nazianz and Whitelaw; Manitowoc County, Wisconsin.

The budget hearing of the Valders Area School District was called to order at 7:00 p.m. on September 17, 2020 by School Board President Brenda Platten. Notice of the meeting, time, date and subject matter has been properly noticed. Members present were Jamie Aulik, Carol Glaeser, Brenda Platten, Jeff Sabel, Travis Schisel and Kris Skyberg. Dan Griepentrog was excused.

Motion by Kris Skyberg, second by Jamie Aulik to adopt the agenda as printed. Motion carried by voice vote (6-0).

The Board began the meeting with the Pledge of Allegiance.

School Board Treasurer Jeff Sabel presented with explanation the 2020-2021 school year budget. Sabel offered to entertain questions through his presentation.

The meeting was then opened for questions from the general public. COMMUNITY MEMBER John Thews asked if the district was confident in raising the amount of the Community Service Levy at this time with the unknowns of the State Budget in future years.

Motion by Carol Glaeser, second by Kris Skyberg to adjourn the budget hearing at 7:16 p.m. Motion carried by voice vote (6-0).

The annual meeting of the Valders Area School District was called to order at 7:17 p.m. on September 17, 2020 by School Board President Brenda Platten. There were 10 residents and 4 non-residents present.

President Platten called for nominations to elect a chairperson to conduct the annual meeting. Jamie Aulik nominated Brenda Platten to be the chairperson, second by John Thews. Motion by voice vote to elect Brenda Platten as chairperson.

Chairperson Platten designated School Board Clerk Kris Skyberg to keep the official minutes of the annual meeting.

Motion by John Thews to waive the reading of the minutes of the last annual meeting and accept the minutes as printed, second by Jamie Aulik. Motion carried by voice vote.

Motion by Jeff Sabel to waive the reading of the Auditor's report prepared by certified public accountants CliftonLarsonAllen LLP, and accept the report as printed, second by John Thews. Motion carried by voice vote.

Resolution No. 1 - School Board Member Salaries

Be it resolved by the electors of the Valders Area School District that the following yearly salaries be adopted for the members of the School Board:

President	\$1600	Clerk	\$1500	Auditor	\$1500
V. Pres.	\$1500	Treasurer	\$1500	Trustees	\$1500 (2)

Be it further resolved that Board members be paid the actual and necessary expenses when traveling outside the district in the performance of duties and reimbursement of a Board member for actual loss of earnings, but not to exceed \$75.00 per day, when required by duties to be absent from regular employment.

Motion by Jamie Aulik, second by Jeff Sabel to approve Resolution No. 1. Motion carried by voice vote.

Motion by Jamie Aulik, second by John Thews to consolidate Resolutions Two through Seven. Motion carried by voice vote.

Resolution No. 2 - Hot Lunch Program

Be it resolved that the School Board of the Valders Area School District is hereby directed to furnish hot lunches to any and all students of this district at such places, times and costs as shall be set by the School Board. The Board is also authorized to pay deficiency that may result from said lunch program.

Resolution No. 3 - Bus Service

Be it resolved that the School Board of the Valders Area School District be authorized to provide transportation service to all pupils attending school within the district who reside two or more miles from school they are to attend, and to provide transportation for the students attending private schools and special education programs in accordance with the directives of the Statutes of the State of Wisconsin.

Be it further resolved that said School Board may provide transportation for pupils who reside less than two miles from the school they are to attend if in the Board's opinion that the health and safety of the child is at issue.

Resolution No. 4 - To Set the Number of School Instruction Hours

Be it resolved that the school term shall consist of 437.5 hours for Grade K4, 1,050 hours for Grades KG through 4 and 1,137 for Grades 5-12.

Resolution No. 5 - To Set Student Fees

Be it resolved that the School Board of the Valders Area School District be authorized to set student fees as printed in the annual meeting report.

Resolution No. 6 - Student Insurance

Be it resolved that the School Board of the Valders Area School District be authorized to continue insurance coverage for students while in attendance at school.

Resolution No. 7 - Disposition of Surplus Items

Be it resolved that the School Board of the Valders Area School District be authorized to dispose of surplus items at a public sale.

Motion by Jeff Sabel, second by Kris Skyberg to approve Resolutions Two through Seven. Motion carried by voice vote.

Resolution No. 8 - Adoption of Tax Levy

Be it resolved that the School Board of the Valders Area School District be authorized to adopt a tax levy of \$5,332,356 for the 2020-21 school year.

Motion by John Thews, second by Jamie Aulik to approve Resolution No. 8. Motion carried by voice vote.

The meeting was then opened for questions from the general public. No questions were asked.

Motion by Kris Skyberg, second by Carol Glaeser to adjourn the annual meeting at 7:25 p.m. Motion carried by voice vote.

Respectfully submitted,

Kris Skyberg, Vice President
Valders Area School Board
KS/ame
09/16/2020

Approved at Board Meeting
10/26/2020



INDEPENDENT AUDITORS' REPORT

Board of Education
Valders Area School District
Valders, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Valders Area School District, Valders, Wisconsin (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the schedules relating to pensions and other postemployment benefits on pages 44 through 54 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.


Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and schedule of expenditures of state awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Par 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Guidelines issued by the Wisconsin Department of Administration, are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The combining nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedule of expenditures of state awards have been subjected to the auditing procedures applied in the audits of the basic financial statements, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
December 10, 2021