

**Valders Area School District  
Valders, Wisconsin**

# **2024-25 Proposed Budget**

**for Annual Meeting  
September 16, 2024  
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 2024-25**

The Valders School Board will meet on Monday, September 16, 2024 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 16, 2024

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 Travis Schisel
- E. Presentation of the auditor's report by School Board Treasurer Steve Huebbe
- 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 2024-25 school year
  - Resolution No. 6. authorization for disposition of surplus items
  - Resolution No. 7. 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 - 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. 7 - 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 \$5,175.836 for the 2024-25 school year.

**DISTRICT OFFICE**

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[www.valders.k12.wi.us](http://www.valders.k12.wi.us)

Kristin DeTroye  
*Superintendent of Schools*

August 19, 2024

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 16, 2024 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.

Based on the available information for the 2024-25 school year, Fund 10 (Operations) tax levy is projected to decrease \$580,321, from \$4,707,488 to \$4,127,167. Fund 39 (Debt Service) tax levy will decrease \$740,615, from \$1,691,284 to \$950,669. Fund 80 (Community Service) tax levy will increase \$6,215, from \$91,785 to \$98,000. The estimated total levy (fund 10, 39, 80) is projected to decrease \$1,314,721, from \$6,490,557 to \$5,175,836. We are projecting a decrease in the mill rate from \$7.27 to \$5.68. 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 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

Kristin DeTroye  
Superintendent of Schools



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ACCOUNT NUMBER	OBJECT	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 E 100 100 ----- ---	SALARIES	1,281,921	1,306,523	1,088,981	1,327,353
10 E 100 110 ----- ---	PERMANENT FULL-TIME	37,719	36,756	38,483	39,063
10 E 100 120 ----- ---	PERMANENT PART-TIME	59,265	59,520	78,066	71,549
10 E 100 140 ----- ---	TEMPORARY PART TIME	37,527	31,427	35,509	35,004
10 E 100 1-- ----- ---	SALARIES	1,416,432	1,434,226	1,241,039	1,472,969
10 E 100 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	91,118	93,987	80,214	95,994
10 E 100 222 ----- ---	EMPLOYER SOCIAL SECURITY	81,145	81,273	69,828	83,443
10 E 100 229 ----- ---	MEDICARE-FICA	18,978	19,008	16,331	19,515
10 E 100 230 ----- ---	LIFE INSURANCE	716	658	593	625
10 E 100 241 ----- ---	MEDICAL INSURANCE	352,540	355,838	334,524	517,494
10 E 100 243 ----- ---	DENTAL INSURANCE	24,078	20,207	15,869	20,676
10 E 100 249 ----- ---	HEALTH SAVINGS REIMBURSE ACCT	28,009	23,131	5,915	0
10 E 100 251 ----- ---	INCOME PROTECTION INSURANCE	3,567	3,109	2,768	3,410
10 E 100 296 ----- ---	CASH IN LIEU OF HEALTH BENEFIT	0	3,335	4,251	0
10 E 100 2-- ----- ---	EMPLOYEE BENEFITS	600,151	600,546	530,293	741,157
10 E 100 310 ----- ---	PERSONAL SERVICES	3,696	6,201	4,959	950
10 E 100 324 ----- ---	NON-TECH RELATED REPAIRS &	2,999	3,589	8,347	8,500
10 E 100 325 ----- ---	VEHICLE & EQUIPMENT RENTALS	2,489	0	0	0
10 E 100 341 ----- ---	PUPIL TRAVEL	2,166	3,125	1,809	3,500
10 E 100 342 ----- ---	EMPLOYEE TRAVEL	594	943	436	600
10 E 100 351 ----- ---	ADVERTISING	0	91	189	0
10 E 100 360 ----- ---	DATA PROCESSING & CODING SERVI	13,312	20,408	20,084	18,433
10 E 100 386 ----- ---	TRANSFER TO CESA	0	650	1,200	1,200
10 E 100 3-- ----- ---	PURCHASED SERVICES	25,256	35,007	37,024	33,183
10 E 100 411 ----- ---	GENERAL SUPPLIES	20,400	22,818	15,910	20,875
10 E 100 431 ----- ---	AUDIOVISUAL MEDIA	404	49	0	400
10 E 100 432 ----- ---	LIBRARY BOOKS	17,053	16,231	18,400	16,000
10 E 100 434 ----- ---	PERIODICALS	60	60	60	60
10 E 100 439 ----- ---	OTHER MEDIA	71	1,588	739	200
10 E 100 440 ----- ---	NON-CAPITAL EQUIPMENT	2,590	1,384	0	0
10 E 100 470 ----- ---	TEXTBOOKS	0	19,382	1,956	650
10 E 100 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	23,861	11,305	22,918	20,807
10 E 100 4-- ----- ---	NON-CAPITAL OBJECTS	64,439	72,817	59,983	58,992
10 E 100 942 ----- ---	EMPLOYEE DUES AND FEES	0	0	300	300
10 E 100 943 ----- ---	PUPIL DUES AND FEES	2,379	2,890	2,456	2,525
10 E 100 9-- ----- ---	OTHER OBJECTS	2,379	2,890	2,756	2,825
10 E 1-- --- ----- ---	ELEMENTARY SCHOOLS	2,108,657	2,145,486	1,871,095	2,309,126

Number of Accounts: 251

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 E 200 100 ----- ---	SALARIES	1,263,521	1,243,087	1,058,250	1,313,935
10 E 200 110 ----- ---	PERMANENT FULL-TIME	50,917	51,042	52,938	40,318
10 E 200 120 ----- ---	PERMANENT PART-TIME	6,463	6,856	7,661	8,090
10 E 200 130 ----- ---	TEMPORARY FULL TIME	0	0	18,981	0
10 E 200 140 ----- ---	TEMPORARY PART TIME	18,805	17,728	31,463	30,000
10 E 200 1-- ----- ---	SALARIES	1,339,706	1,318,713	1,169,293	1,392,343
10 E 200 211 ----- ---	EMPLOYEE SHARE PAID RETIREMENT	19	0	0	0
10 E 200 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	87,111	86,886	76,908	94,002
10 E 200 222 ----- ---	EMPLOYER SOCIAL SECURITY	76,802	76,280	68,241	79,328
10 E 200 229 ----- ---	MEDICARE-FICA	17,962	17,839	15,962	18,552
10 E 200 230 ----- ---	LIFE INSURANCE	647	471	528	608
10 E 200 241 ----- ---	MEDICAL INSURANCE	283,778	264,741	252,433	421,962
10 E 200 243 ----- ---	DENTAL INSURANCE	19,488	15,777	12,368	15,287
10 E 200 249 ----- ---	HEALTH SAVINGS REIMBURSE ACCT	22,314	28,387	18,842	0
10 E 200 251 ----- ---	INCOME PROTECTION INSURANCE	3,297	2,918	2,676	3,357
10 E 200 296 ----- ---	CASH IN LIEU OF HEALTH BENEFIT	0	2,501	4,034	0
10 E 200 2-- ----- ---	EMPLOYEE BENEFITS	511,418	495,800	451,992	633,096
10 E 200 310 ----- ---	PERSONAL SERVICES	4,806	6,128	870	900
10 E 200 324 ----- ---	NON-TECH RELATED REPAIRS &	4,034	3,220	4,135	5,250
10 E 200 325 ----- ---	VEHICLE & EQUIPMENT RENTALS	2,538	526	0	0
10 E 200 341 ----- ---	PUPIL TRAVEL	3,710	4,854	5,918	3,870
10 E 200 342 ----- ---	EMPLOYEE TRAVEL	377	658	815	600
10 E 200 360 ----- ---	DATA PROCESSING & CODING SERVI	7,822	19,474	15,649	12,264
10 E 200 3-- ----- ---	PURCHASED SERVICES	23,287	34,860	27,387	22,884
10 E 200 411 ----- ---	GENERAL SUPPLIES	25,174	21,940	17,052	20,900
10 E 200 420 ----- ---	APPAREL	0	0	200	0
10 E 200 431 ----- ---	AUDIOVISUAL MEDIA	121	303	151	300
10 E 200 432 ----- ---	LIBRARY BOOKS	13,460	13,003	19,442	14,000
10 E 200 439 ----- ---	OTHER MEDIA	0	123	0	100
10 E 200 440 ----- ---	NON-CAPITAL EQUIPMENT	4,255	3,108	433	1,200
10 E 200 470 ----- ---	TEXTBOOKS	14,955	18,860	905	2,055
10 E 200 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	31,274	15,065	19,982	19,511
10 E 200 4-- ----- ---	NON-CAPITAL OBJECTS	89,239	72,402	58,165	58,066
10 E 200 941 ----- ---	DISTRICT DUES AND FEES	185	710	585	800
10 E 200 942 ----- ---	EMPLOYEE DUES AND FEES	1,265	1,309	431	500
10 E 200 943 ----- ---	PUPIL DUES AND FEES	5,917	5,077	8,518	8,300
10 E 200 9-- ----- ---	OTHER OBJECTS	7,367	7,096	9,534	9,600
10 E 2-- --- ----- ---	MIDDLE SCHOOLS	1,971,017	1,928,871	1,716,371	2,115,989

Number of Accounts: 267

\*\*\*\*\* End of report \*\*\*\*\*



ACCOUNT		2021-22	2022-23	2023-24	2024-25
ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL	AUDITED ACTUAL	UNAUDITED ACTUAL	BUDGET
10 E 400 100 -----	SALARIES	1,640,730	1,637,966	1,319,239	1,623,140
10 E 400 110 -----	PERMANENT FULL-TIME	64,301	63,423	67,422	75,501
10 E 400 120 -----	PERMANENT PART-TIME	17,280	19,875	23,438	25,081
10 E 400 140 -----	TEMPORARY PART TIME	42,079	45,346	62,551	54,996
10 E 400 1-- -----	SALARIES	1,764,390	1,766,610	1,472,650	1,778,718
10 E 400 211 -----	EMPLOYEE SHARE PAID RETIREMENT	18	0	0	0
10 E 400 212 -----	EMPLOYER SHARE PAID RETIREMENT	110,139	108,356	93,001	114,340
10 E 400 222 -----	EMPLOYER SOCIAL SECURITY	104,349	103,799	86,997	103,480
10 E 400 229 -----	MEDICARE-FICA	24,407	24,278	20,346	24,199
10 E 400 230 -----	LIFE INSURANCE	1,433	881	807	901
10 E 400 241 -----	MEDICAL INSURANCE	285,238	277,248	271,017	413,344
10 E 400 243 -----	DENTAL INSURANCE	20,340	15,328	12,611	15,639
10 E 400 249 -----	HEALTH SAVINGS REIMBURSE ACCT	20,876	15,415	25,526	0
10 E 400 251 -----	INCOME PROTECTION INSURANCE	4,150	3,397	3,058	3,982
10 E 400 291 -----	COLLEGE CREDIT REIMBURSEMENT	0	0	1,125	0
10 E 400 296 -----	CASH IN LIEU OF HEALTH BENEFIT	0	4,669	7,167	0
10 E 400 2-- -----	EMPLOYEE BENEFITS	570,950	553,371	521,655	675,885
10 E 400 310 -----	PERSONAL SERVICES	28,841	40,651	47,748	49,000
10 E 400 324 -----	NON-TECH RELATED REPAIRS &	6,388	7,745	12,921	12,250
10 E 400 325 -----	VEHICLE & EQUIPMENT RENTALS	0	0	825	0
10 E 400 341 -----	PUPIL TRAVEL	38,227	40,037	44,472	43,125
10 E 400 342 -----	EMPLOYEE TRAVEL	7,110	6,693	6,613	1,900
10 E 400 345 -----	PUPIL ROOM AND BOARD	3,036	4,305	1,372	0
10 E 400 348 -----	FUEL FOR VEHICLES	627	400	396	125
10 E 400 351 -----	ADVERTISING	0	41	0	0
10 E 400 353 -----	POSTAGE	41	17	0	0
10 E 400 354 -----	PRINTING	2,274	295	0	300
10 E 400 355 -----	TELEPHONE	25	0	0	0
10 E 400 360 -----	DATA PROCESSING & CODING SERVI	11,186	16,868	22,527	21,741
10 E 400 362 -----	Software as a Service	4,749	8,700	9,635	9,635
10 E 400 382 -----	TRANSFER TO OTHER SCHOOL DIST	3,770	3,461	200	3,500
10 E 400 386 -----	TRANSFER TO CESA	25,429	5,875	2,776	3,000
10 E 400 387 -----	TRANSFER TO STATE	3,985	3,428	2,703	5,000
10 E 400 389 -----	TRANSFER TO VTAE DISTRICTS	2,066	6,106	482	2,500
10 E 400 3-- -----	PURCHASED SERVICES	137,754	144,622	152,670	152,076
10 E 400 411 -----	GENERAL SUPPLIES	65,682	61,389	54,600	78,750
10 E 400 412 -----	WORKBOOKS	210	0	0	0
10 E 400 420 -----	APPAREL	2,787	3,354	2,457	650
10 E 400 431 -----	AUDIOVISUAL MEDIA	186	194	413	500
10 E 400 432 -----	LIBRARY BOOKS	8,253	10,467	12,845	12,000
10 E 400 433 -----	NEWSPAPERS	0	0	68	69
10 E 400 434 -----	PERIODICALS	64	64	0	0
10 E 400 435 -----	INSTRUCTIONAL COMPUTER SOFTWARE	795	0	899	1,000
10 E 400 439 -----	OTHER MEDIA	0	123	376	350
10 E 400 440 -----	NON-CAPITAL EQUIPMENT	10,272	11,815	19,163	9,700
10 E 400 450 -----	OBJECTS FOR RESALE	2,418	0	0	0
10 E 400 470 -----	TEXTBOOKS	16,126	164	920	1,221
10 E 400 480 -----	SUPPLIES - TECHNOLOGY RELATED	18,714	11,671	2,690	800
10 E 400 4-- -----	NON-CAPITAL OBJECTS	125,507	99,241	94,431	105,040
10 E 400 941 -----	DISTRICT DUES AND FEES	3,435	7,510	5,436	5,450
10 E 400 942 -----	EMPLOYEE DUES AND FEES	1,575	1,294	1,510	1,000
10 E 400 943 -----	PUPIL DUES AND FEES	11,220	11,727	11,247	10,200
10 E 400 9-- -----	OTHER OBJECTS	16,230	20,531	18,193	16,650

ACCOUNT		2021-22	2022-23	2023-24	2024-25
ACCOUNT NUMBER	OBJECT	AUDITED ACTUAL	AUDITED ACTUAL	UNAUDITED ACTUAL	BUDGET
10 E 4-- --- ----- ---	SENIOR HIGH SCHOOLS	2,614,831	2,584,375	2,259,599	2,728,369

Number of Accounts: 486

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22		2022-23		2023-24		2024-25
		AUDITED	ACTUAL	AUDITED	ACTUAL	UNAUDITED	ACTUAL	BUDGET
10 E 800 100 -----	SALARIES		623,752		481,849		477,757	531,277
10 E 800 110 -----	PERMANENT FULL-TIME		533,666		461,316		428,825	393,530
10 E 800 120 -----	PERMANENT PART-TIME		938		60		140	0
10 E 800 140 -----	TEMPORARY PART TIME		51,524		35,293		31,906	19,959
10 E 800 1-- -----	SALARIES		1,209,880		978,518		938,628	944,766
10 E 800 212 -----	EMPLOYER SHARE PAID RETIREMENT		72,616		62,089		61,059	63,080
10 E 800 222 -----	EMPLOYER SOCIAL SECURITY		69,779		56,923		54,491	54,097
10 E 800 229 -----	MEDICARE-FICA		16,319		13,337		12,743	12,653
10 E 800 230 -----	LIFE INSURANCE		1,859		2,139		2,318	2,238
10 E 800 241 -----	MEDICAL INSURANCE		438,236		401,236		540,827	668,365
10 E 800 243 -----	DENTAL INSURANCE		16,581		11,172		9,989	12,078
10 E 800 249 -----	HEALTH SAVINGS REIMBURSE ACCT		32,114		31,477		27,374	136,500
10 E 800 251 -----	INCOME PROTECTION INSURANCE		2,262		1,907		2,010	2,548
10 E 800 292 -----	ANNUITY PAYMENTS BY DISTRICT		11,250		11,250		10,781	0
10 E 800 296 -----	CASH IN LIEU OF HEALTH BENEFIT		0		3,667		4,125	0
10 E 800 2-- -----	EMPLOYEE BENEFITS		661,016		595,197		725,717	951,559
10 E 800 310 -----	PERSONAL SERVICES		98,951		121,137		113,578	94,500
10 E 800 321 -----	TECHNOLOGY RELATED REPAIRS & M		11,050		22,710		14,664	25,000
10 E 800 324 -----	NON-TECH RELATED REPAIRS &		120,516		208,174		136,473	114,000
10 E 800 325 -----	VEHICLE & EQUIPMENT RENTALS		19,397		22,232		31,668	23,500
10 E 800 327 -----	CONSTRUCTION SERVICES		334,640		0		0	0
10 E 800 329 -----	CLEANING SERVICES		113,498		159,405		223,477	250,000
10 E 800 331 -----	GAS FOR HEAT		77,147		60,338		55,669	70,000
10 E 800 336 -----	ELECTRICITY		221,745		217,114		207,337	223,000
10 E 800 337 -----	WATER		15,828		16,546		13,457	18,000
10 E 800 341 -----	PUPIL TRAVEL		725,976		721,820		681,717	730,000
10 E 800 342 -----	EMPLOYEE TRAVEL		2,218		3,076		1,960	5,450
10 E 800 348 -----	FUEL FOR VEHICLES		1,751		1,632		1,203	1,500
10 E 800 351 -----	ADVERTISING		3,191		7,653		1,129	2,500
10 E 800 353 -----	POSTAGE		4,730		6,659		5,364	6,036
10 E 800 354 -----	PRINTING		7,622		14,016		3,051	3,500
10 E 800 355 -----	TELEPHONE		25,876		29,042		19,283	22,000
10 E 800 358 -----	ON-LINE COMMUNICATIONS		12,712		13,799		12,649	15,000
10 E 800 360 -----	DATA PROCESSING & CODING SERVI		78,469		65,440		81,256	64,152
10 E 800 381 -----	TRANSFER TO MUNICIPALITY		0		0		2,575	0
10 E 800 382 -----	TRANSFER TO OTHER SCHOOL DIST		896,674		955,148		0	1,150,000
10 E 800 386 -----	TRANSFER TO CESA		13,749		24,960		34,422	30,227
10 E 800 387 -----	TRANSFER TO STATE		263,296		323,470		6,560	510,583
10 E 800 3-- -----	PURCHASED SERVICES		3,049,036		2,994,371		1,647,492	3,358,948
10 E 800 411 -----	GENERAL SUPPLIES		101,952		84,770		100,625	103,350
10 E 800 417 -----	PAPER		6,466		8,350		12,943	10,000
10 E 800 420 -----	APPAREL		0		593		512	0
10 E 800 440 -----	NON-CAPITAL EQUIPMENT		10,915		7,834		19,012	18,500
10 E 800 460 -----	EQUIPMENT COMPONENTS		399		2,173		8,610	0
10 E 800 480 -----	SUPPLIES - TECHNOLOGY RELATED		25,145		14,014		2,701	17,750
10 E 800 4-- -----	NON-CAPITAL OBJECTS		144,877		117,734		144,403	149,600
10 E 800 551 -----	EQUIPMENT/VEHICLES NOT DEPRECI		0		27,088		34,424	20,000
10 E 800 561 -----	EQUIP/VEHICLE REP- NO DEPRECIA		2,650		0		0	0
10 E 800 581 -----	TECH RELATED HARWARE		99,829		25,293		52,866	47,160
10 E 800 582 -----	TECH RELATED SOFTWARE		2,664		3,078		5,370	5,000
10 E 800 5-- -----	CAPITAL OBJECTS		105,143		55,459		92,660	72,160
10 E 800 712 -----	DISTRICT PROPERTY INSURANCE		15 61,024		72,894		63,489	84,875

ACCOUNT NUMBER	OBJECT	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 E 800 713 ----- ---	WORKER'S COMPENSATION	38,639	68,918	77,688	92,085
10 E 800 715 ----- ---	DISTRICT MULTIPLE COVERAGE	18,131	25,642	-2,000	11,500
10 E 800 716 ----- ---	DISTRICT STUDENT INSURANCE	11,260	11,260	0	0
10 E 800 7-- ----- ---	INSURANCE AND JUDGMENTS	129,054	178,714	139,177	188,460
10 E 800 827 ----- ---	SPECIAL EDUCATION	1,268,383	1,340,937	0	1,447,768
10 E 800 8-- ----- ---	OPERATING TRANSFERS OUT	1,268,383	1,340,937	0	1,447,768
10 E 800 941 ----- ---	DISTRICT DUES AND FEES	11,368	13,800	18,124	6,500
10 E 800 942 ----- ---	EMPLOYEE DUES AND FEES	1,898	1,885	1,700	2,000
10 E 800 969 ----- ---	OTHER ADJUSTMENTS	0	0	50	0
10 E 800 972 ----- ---	NON-AIDABLE REFUND	361	321	399	0
10 E 800 999 ----- ---	OTHER MISCELLANEOUS	0	7,665	0	0
10 E 800 9-- ----- ---	OTHER OBJECTS	13,627	23,671	20,273	8,500
10 E 8-- --- ----- ---	DISTRICT WIDE	6,581,016	6,284,601	3,708,350	7,121,761
Grand Expense Totals		6,581,016	6,284,601	3,708,350	7,121,761

Number of Accounts: 272

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22		2022-23		2023-24		2024-25	
		AUDITED	ACTUAL	AUDITED	ACTUAL	UNAUDITED	ACTUAL	BUDGET	
10 E 900 110 ----- ---	PERMANENT FULL-TIME		60,706		73,898		250		76,000
10 E 900 120 ----- ---	PERMANENT PART-TIME		28,478		30,091		7,931		26,200
10 E 900 140 ----- ---	TEMPORARY PART TIME		1,840		0		0		0
10 E 900 1-- ----- ---	SALARIES		91,024		103,989		8,181		102,200
10 E 900 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT		3,219		3,939		17		5,244
10 E 900 222 ----- ---	EMPLOYER SOCIAL SECURITY		5,645		6,448		508		6,336
10 E 900 229 ----- ---	MEDICARE-FICA		1,320		1,508		119		1,482
10 E 900 230 ----- ---	LIFE INSURANCE		-1		0		0		0
10 E 900 251 ----- ---	INCOME PROTECTION INSURANCE		-11		0		0		0
10 E 900 2-- ----- ---	EMPLOYEE BENEFITS		10,172		11,895		644		13,062
10 E 900 341 ----- ---	PUPIL TRAVEL		36,065		36,169		0		37,000
10 E 900 3-- ----- ---	PURCHASED SERVICES		36,065		36,169		0		37,000
10 E 900 411 ----- ---	GENERAL SUPPLIES		6,886		8,233		821		10,600
10 E 900 4-- ----- ---	NON-CAPITAL OBJECTS		6,886		8,233		821		10,600
10 E 900 943 ----- ---	PUPIL DUES AND FEES		447		3,224		325		1,000
10 E 900 9-- ----- ---	OTHER OBJECTS		447		3,224		325		1,000
10 E 9-- --- ----- ---	SUMMER SCHOOL		144,594		163,510		9,971		163,862

Number of Accounts: 35

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	SOURCE	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 R --- 211 -----	CURRENT YEAR PROPERTY TAX	4,075,831	3,570,231	2,727,927	4,127,167
10 R --- 213 -----	MOBILE HOME TAX	8,847	8,386	283,797	8,500
10 R --- 264 -----	Non-Capital Surplus Property	0	0	7,922	5,000
10 R --- 271 -----	ADMISSIONS	30,737	45,670	29,352	30,000
10 R --- 280 -----	INTEREST ON INVESTMENTS	920	67,619	115,051	85,000
10 R --- 291 -----	GIFTS, FUNDR, CONTRIBUTIONS	1,178	1,471	5,403	2,500
10 R --- 292 -----	STUDENT FEES	76,271	76,970	66,887	75,000
10 R --- 293 -----	RENTALS	7,000	9,813	8,913	9,000
10 R --- 295 -----	SUMMER SCHOOL REVENUE	4,785	10,048	6,636	10,000
10 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	4,205,569	3,790,208	3,251,888	4,352,167
10 R --- 341 -----	GENERAL TUITION/NON-OPEN ENROL	200	40	0	0
10 R --- 345 -----	GENERAL TUITION-OPEN ENROLLMNT	1,308,908	1,356,789	0	1,355,000
10 R --- 349 -----	OTHER PAYMENTS FOR SERVICES	600	0	0	0
10 R --- 390 -----	OTHER INTER-DIST TRANSFER W/WI	5,585	5,845	4,655	5,000
10 R --- 3-- -----	INTER-DISTRICT TRANSFERS W/WI	1,315,293	1,362,674	4,655	1,360,000
10 R --- 515 -----	STATE AID TRANSIT-INTERMEDIAT	0	4,274	0	4,000
10 R --- 516 -----	TRANSIT OF STATE AID CESA	19,400	0	0	0
10 R --- 517 -----	FEDL AID TRANSIT-CESA/INTERMED	3,545	16,187	6,322	6,500
10 R --- 5-- -----	REVENUE FROM INTERMED SOURCE	22,945	20,461	6,322	10,500
10 R --- 612 -----	TRANSPORTATION AID	76,792	64,989	51,240	65,000
10 R --- 613 -----	LIBRARY AID	43,224	54,133	62,960	58,000
10 R --- 619 -----	PER PUPIL ADJUSTMENT AID	0	0	406	0
10 R --- 621 -----	EQUALIZATION AID	5,585,913	6,209,023	3,651,782	6,551,686
10 R --- 630 -----	SPECIAL PROJECT GRANTS	21,853	28,456	0	52,650
10 R --- 660 -----	DNR AID THRU LOCAL GOVERNMENT	772	399	923	500
10 R --- 691 -----	STATE AID FOR EXEMPT COMPUTERS	49,922	49,922	43,658	49,922
10 R --- 694 -----	SPARSITY AID	86,795	90,602	90,402	90,536
10 R --- 695 -----	PER PUPIL AID	675,962	667,058	666,316	663,348
10 R --- 696 -----	HIGH COST TRANSPORTATION AID	152,599	167,641	0	120,000
10 R --- 699 -----	OTHER REVENUE FROM STATE SOURC	0	750	14,429	0
10 R --- 6-- -----	REVENUE FROM STATE SOURCES	6,693,832	7,332,973	4,582,116	7,651,642
10 R --- 730 -----	SPECIAL PROJECT GRANTS	676,587	641,367	18,257	31,750
10 R --- 751 -----	IASA TITLE 1	104,270	96,513	40,918	125,000
10 R --- 780 -----	FEDERAL REVENUE THROUGH STATE	193,610	132,028	24,455	25,000
10 R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	974,467	869,908	83,630	181,750
10 R --- 869 -----	OTHER PROPERTY SALES	1,193	152,143	2,581	62,500
10 R --- 8-- -----	NON-REVENUE SOURCES	1,193	152,143	2,581	62,500
10 R --- 961 -----	CASH	0	2,100	0	0
10 R --- 964 -----	INSURANCE DIVIDENDS	10,502	7,928	17,885	10,000
10 R --- 971 -----	AIDABLE	25,445	23,689	21,642	24,000
10 R --- 990 -----	MISCELLANEOUS	5,084	6,364	5,814	5,000
10 R --- 9-- -----	OTHER SOURCES OF REVENUE	41,031	40,081	45,341	39,000
10 - --- --- -----	GENERAL FUND	13,254,330	13,568,448	7,976,533	13,657,559

Number of Accounts: 41

ACCOUNT NUMBER	SOURCE	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 E --- 100 -----	SALARIES	4,809,924	4,669,425	3,944,227	4,795,705
10 E --- 110 -----	PERMANENT FULL-TIME	747,309	686,435	587,918	624,412
10 E --- 120 -----	PERMANENT PART-TIME	112,424	116,402	117,236	130,920
10 E --- 130 -----	TEMPORARY FULL TIME	0	0	18,981	0
10 E --- 140 -----	TEMPORARY PART TIME	151,775	129,794	161,429	139,959
10 E --- 1-- -----	SALARIES	5,821,432	5,602,056	4,829,791	5,690,996
10 E --- 211 -----	EMPLOYEE SHARE PAID RETIREMENT	37	0	0	0
10 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	364,203	355,257	311,199	372,660
10 E --- 222 -----	EMPLOYER SOCIAL SECURITY	337,720	324,723	280,065	326,684
10 E --- 229 -----	MEDICARE-FICA	78,986	75,970	65,501	76,401
10 E --- 230 -----	LIFE INSURANCE	4,654	4,149	4,246	4,372
10 E --- 241 -----	MEDICAL INSURANCE	1,359,792	1,299,063	1,398,801	2,021,165
10 E --- 243 -----	DENTAL INSURANCE	80,487	62,484	50,837	63,680
10 E --- 249 -----	HEALTH SAVINGS REIMBURSE ACCT	103,313	98,410	77,657	136,500
10 E --- 251 -----	INCOME PROTECTION INSURANCE	13,265	11,331	10,512	13,297
10 E --- 291 -----	COLLEGE CREDIT REIMBURSEMENT	0	0	1,125	0
10 E --- 292 -----	ANNUITY PAYMENTS BY DISTRICT	11,250	11,250	10,781	0
10 E --- 296 -----	CASH IN LIEU OF HEALTH BENEFIT	0	14,172	19,577	0
10 E --- 2-- -----	EMPLOYEE BENEFITS	2,353,707	2,256,809	2,230,301	3,014,759
10 E --- 310 -----	PERSONAL SERVICES	136,294	174,117	167,155	145,350
10 E --- 321 -----	TECHNOLOGY RELATED REPAIRS & M	11,050	22,710	14,664	25,000
10 E --- 324 -----	NON-TECH RELATED REPAIRS &	133,937	222,728	161,876	140,000
10 E --- 325 -----	VEHICLE & EQUIPMENT RENTALS	24,424	22,758	32,493	23,500
10 E --- 327 -----	CONSTRUCTION SERVICES	334,640	0	0	0
10 E --- 329 -----	CLEANING SERVICES	113,498	159,405	223,477	250,000
10 E --- 331 -----	GAS FOR HEAT	77,147	60,338	55,669	70,000
10 E --- 336 -----	ELECTRICITY	221,745	217,114	207,337	223,000
10 E --- 337 -----	WATER	15,828	16,546	13,457	18,000
10 E --- 341 -----	PUPIL TRAVEL	806,144	806,005	733,916	817,495
10 E --- 342 -----	EMPLOYEE TRAVEL	10,299	11,370	9,824	8,550
10 E --- 345 -----	PUPIL ROOM AND BOARD	3,036	4,305	1,372	0
10 E --- 348 -----	FUEL FOR VEHICLES	2,378	2,032	1,599	1,625
10 E --- 351 -----	ADVERTISING	3,191	7,785	1,318	2,500
10 E --- 353 -----	POSTAGE	4,771	6,676	5,364	6,036
10 E --- 354 -----	PRINTING	9,896	14,311	3,051	3,800
10 E --- 355 -----	TELEPHONE	25,901	29,042	19,283	22,000
10 E --- 358 -----	ON-LINE COMMUNICATIONS	12,712	13,799	12,649	15,000
10 E --- 360 -----	DATA PROCESSING & CODING SERVI	110,789	122,190	139,516	116,590
10 E --- 362 -----	Software as a Service	4,749	8,700	9,635	9,635
10 E --- 381 -----	TRANSFER TO MUNICIPALITY	0	0	2,575	0
10 E --- 382 -----	TRANSFER TO OTHER SCHOOL DIST	900,444	958,609	200	1,153,500
10 E --- 386 -----	TRANSFER TO CESA	39,178	31,485	38,398	34,427
10 E --- 387 -----	TRANSFER TO STATE	267,281	326,898	9,263	515,583
10 E --- 389 -----	TRANSFER TO VTAE DISTRICTS	2,066	6,106	482	2,500
10 E --- 3-- -----	PURCHASED SERVICES	3,271,398	3,245,029	1,864,573	3,604,091
10 E --- 411 -----	GENERAL SUPPLIES	220,094	199,150	189,008	234,475
10 E --- 412 -----	WORKBOOKS	210	0	0	0
10 E --- 417 -----	PAPER	6,466	8,350	12,943	10,000
10 E --- 420 -----	APPAREL	2,787	3,947	3,169	650
10 E --- 431 -----	AUDIOVISUAL MEDIA	711	546	564	1,200
10 E --- 432 -----	LIBRARY BOOKS	38,766	39,701	50,687	42,000
10 E --- 433 -----	NEWSPAPERS	0	0	68	69
10 E --- 434 -----	PERIODICALS	124	124	60	60
10 E --- 435 -----	INSTRUCTIONAL COMPUTER SOFTWARE	795	0	899	1,000

ACCOUNT NUMBER	SOURCE	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 E --- 439 -----	OTHER MEDIA	71	1,834	1,115	650
10 E --- 440 -----	NON-CAPITAL EQUIPMENT	28,032	24,141	38,608	29,400
10 E --- 450 -----	OBJECTS FOR RESALE	2,418	0	0	0
10 E --- 460 -----	EQUIPMENT COMPONENTS	399	2,173	8,610	0
10 E --- 470 -----	TEXTBOOKS	31,081	38,406	3,781	3,926
10 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	98,994	52,055	48,291	58,868
10 E --- 4-- -----	NON-CAPITAL OBJECTS	430,948	370,427	357,803	382,298
10 E --- 551 -----	EQUIPMENT/VEHICLES NOT DEPRECI	0	27,088	34,424	20,000
10 E --- 561 -----	EQUIP/VEHICLE REP- NO DEPRECIA	2,650	0	0	0
10 E --- 581 -----	TECH RELATED HARDWARE	99,829	25,293	52,866	47,160
10 E --- 582 -----	TECH RELATED SOFTWARE	2,664	3,078	5,370	5,000
10 E --- 5-- -----	CAPITAL OBJECTS	105,143	55,459	92,660	72,160
10 E --- 712 -----	DISTRICT PROPERTY INSURANCE	61,024	72,894	63,489	84,875
10 E --- 713 -----	WORKER'S COMPENSATION	38,639	68,918	77,688	92,085
10 E --- 715 -----	DISTRICT MULTIPLE COVERAGE	18,131	25,642	-2,000	11,500
10 E --- 716 -----	DISTRICT STUDENT INSURANCE	11,260	11,260	0	0
10 E --- 7-- -----	INSURANCE AND JUDGMENTS	129,054	178,714	139,177	188,460
10 E --- 827 -----	SPECIAL EDUCATION	1,268,383	1,340,937	0	1,447,768
10 E --- 8-- -----	OPERATING TRANSFERS OUT	1,268,383	1,340,937	0	1,447,768
10 E --- 941 -----	DISTRICT DUES AND FEES	14,988	22,020	24,145	12,750
10 E --- 942 -----	EMPLOYEE DUES AND FEES	4,738	4,488	3,941	3,800
10 E --- 943 -----	PUPIL DUES AND FEES	19,963	22,918	22,546	22,025
10 E --- 969 -----	OTHER ADJUSTMENTS	11,629	0	50	0
10 E --- 972 -----	NON-AIDABLE REFUND	361	321	399	0
10 E --- 999 -----	OTHER MISCELLANEOUS	0	7,665	0	0
10 E --- 9-- -----	OTHER OBJECTS	51,679	57,412	51,081	38,575
10 - --- --- -----	GENERAL FUND	13,431,744	13,106,843	9,565,386	14,439,107
Grand Expense Totals		13,431,744	13,106,843	9,565,386	14,439,107

Number of Accounts: 1312

\*\*\*\*\* End of report \*\*\*\*\*



ACCOUNT NUMBER	SOURCE	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
21 R --- 262 ----- ---	SUPPLY RESALE	86	117	0	0
21 R --- 279 ----- ---	OTHER SCHOOL ACTIVITY INCOME	235,362	253,995	229,497	0
21 R --- 280 ----- ---	INTEREST ON INVESTMENTS	2,513	44,092	3,794	0
21 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS	63,128	28,949	35,579	0
21 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	301,089	327,153	268,870	0
21 R --- 990 ----- ---	MISCELLANEOUS	0	72	0	0
21 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	0	72	0	0
21 - --- --- ----- ---	SPECIAL REVENUE TRUST FUND	301,089	327,225	268,870	0

Number of Accounts: 93

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	FUNCTION	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
21 E --- --- 16----- ---	CO-CURRICULAR ACTIVITIES	222,545	263,606	196,456	0
21 E --- --- 1----- ---	INSTRUCTION	222,545	263,606	196,456	0
21 E --- --- 25----- ---	BUSINESS ADMINISTRATION	3,377	4,541	976	0
21 E --- --- 26----- ---	CENTRAL SERVICES	1,067	0	116	0
21 E --- --- 2----- ---	SUPPORT SERVICES	4,444	4,541	1,092	0
21 E --- --- 45----- ---		17,550	18,750	20,550	0
21 E --- --- 49----- ---	ADJUSTMENTS	52,297	0	0	0
21 E --- --- 4----- ---	NON-PROGRAM TRANSACTIONS	69,847	18,750	20,550	0
2- - --- --- ----- ---		296,836	286,897	218,098	0

Number of Accounts: 203

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	SOURCE	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
27 R --- 110 ----- ---	TRANSFER FROM GENERAL FUND	1,268,383	1,340,937	0	1,447,768
27 R --- 1-- ----- ---	OPERATING TRANSFERS IN	1,268,383	1,340,937	0	1,447,768
27 R --- 516 ----- ---	TRANSIT OF STATE AID CESA	10,233	11,814	2,559	10,000
27 R --- 5-- ----- ---	REVENUE FROM INTERMED SOURCE	10,233	11,814	2,559	10,000
27 R --- 611 ----- ---	HANDICAPPED AID	544,419	571,392	458,141	737,496
27 R --- 697 ----- ---	AID FOR SPECIAL ED TRANSITION	6,695	5,732	0	5,000
27 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES	551,114	577,124	458,141	742,496
27 R --- 730 ----- ---	SPECIAL PROJECT GRANTS	260,369	260,795	162,224	272,387
27 R --- 780 ----- ---	FEDERAL REVENUE THROUGH STATE	58,245	53,237	49,318	55,000
27 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES	318,614	314,032	211,542	327,387
27 - --- --- ----- ---	SPECIAL EDUCATION FUND	2,148,344	2,243,907	672,242	2,527,651

Number of Accounts: 7

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
27 E --- 100 -----	SALARIES	1,106,924	1,163,949	953,122	1,200,599
27 E --- 110 -----	PERMANENT FULL-TIME	25,439	29,199	40,742	47,434
27 E --- 120 -----	PERMANENT PART-TIME	264,237	285,817	315,368	379,580
27 E --- 130 -----	TEMPORARY FULL TIME	0	0	2,109	0
27 E --- 140 -----	TEMPORARY PART TIME	46,246	40,585	82,267	54,500
27 E --- 1-- -----	SALARIES	1,442,846	1,519,550	1,393,608	1,682,113
27 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	91,792	98,196	89,809	112,544
27 E --- 222 -----	EMPLOYER SOCIAL SECURITY	83,719	87,720	80,247	95,724
27 E --- 229 -----	MEDICARE-FICA	19,580	20,513	18,770	22,388
27 E --- 230 -----	LIFE INSURANCE	643	622	611	376
27 E --- 241 -----	MEDICAL INSURANCE	360,230	369,870	427,065	545,186
27 E --- 243 -----	DENTAL INSURANCE	28,482	25,857	22,771	23,614
27 E --- 249 -----	HEALTH SAVINGS REIMBURSE ACCT	26,737	28,284	24,484	0
27 E --- 251 -----	INCOME PROTECTION INSURANCE	3,605	3,120	2,957	3,893
27 E --- 292 -----	ANNUITY PAYMENTS BY DISTRICT	3,750	3,750	3,594	0
27 E --- 296 -----	CASH IN LIEU OF HEALTH BENEFIT	0	4,668	7,604	0
27 E --- 2-- -----	EMPLOYEE BENEFITS	618,538	642,600	677,912	803,725
27 E --- 310 -----	PERSONAL SERVICES	1,084	4,270	2,942	0
27 E --- 324 -----	NON-TECH RELATED REPAIRS &	0	50	0	0
27 E --- 341 -----	PUPIL TRAVEL	11,507	25,719	9,427	9,500
27 E --- 342 -----	EMPLOYEE TRAVEL	1,049	228	1,096	100
27 E --- 348 -----	FUEL FOR VEHICLES	0	0	2,912	1,000
27 E --- 351 -----	ADVERTISING	1,311	393	944	1,000
27 E --- 353 -----	POSTAGE	29	0	0	0
27 E --- 360 -----	DATA PROCESSING & CODING SERVI	6,243	5,196	5,150	5,282
27 E --- 362 -----	Software as a Service	11	0	832	850
27 E --- 370 -----	EDUC SERV NON GOVERN UNITS	0	22,188	51,341	0
27 E --- 386 -----	TRANSFER TO CESA	49,914	13,907	51,038	15,000
27 E --- 3-- -----	PURCHASED SERVICES	71,148	71,951	125,682	32,732
27 E --- 411 -----	GENERAL SUPPLIES	9,829	7,172	8,395	7,350
27 E --- 440 -----	NON-CAPITAL EQUIPMENT	337	168	1,641	1,500
27 E --- 470 -----	TEXTBOOKS	0	55	0	0
27 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	4,932	980	0	0
27 E --- 4-- -----	NON-CAPITAL OBJECTS	15,098	8,375	10,036	8,850
27 E --- 941 -----	DISTRICT DUES AND FEES	0	631	0	0
27 E --- 942 -----	EMPLOYEE DUES AND FEES	713	800	450	234
27 E --- 9-- -----	OTHER OBJECTS	713	1,431	450	234
27 - --- --- -----	SPECIAL EDUCATION FUND	2,148,343	2,243,907	2,207,688	2,527,654

Number of Accounts: 334

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	SOURCE	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
39 R --- 149 ----- ---	Transfer From Other Cap Proj	0	0	60,627	0
39 R --- 1-- ----- ---	OPERATING TRANSFERS IN	0	0	60,627	0
39 R --- 211 ----- ---	CURRENT YEAR PROPERTY TAX	1,192,950	2,402,750	1,691,284	950,669
39 R --- 280 ----- ---	INTEREST ON INVESTMENTS	324	42,721	105,768	5,000
39 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	1,193,274	2,445,471	1,797,052	955,669
39 R --- 875 ----- ---	LONG-TERM BONDS	-1	8,519,543	0	0
39 R --- 8-- ----- ---	NON-REVENUE SOURCES	-1	8,519,543	0	0
39 R --- 968 ----- ---	DEBT ISSUE PREMIUM & ACCR INT	0	69,954	0	0
39 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	0	69,954	0	0
39 - --- --- ----- ---	DEBT SERVICE - REFERENDUM APPR	1,193,273	11,034,968	1,857,679	955,669

Number of Accounts: 5

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22	2022-23	2023-24	2024-25
		AUDITED ACTUAL	AUDITED ACTUAL	UNAUDITED ACTUAL	BUDGET
39 E --- 673 ----- ---	LONG-TERM NOTES PRINCIPAL	0	0	10,011,375	0
39 E --- 675 ----- ---	LONG TERM BONDS PRINCIPAL	1,000,000	285,000	1,745,000	435,000
39 E --- 685 ----- ---	LONG-TERM BONDS INTEREST	278,451	235,200	512,863	525,019
39 E --- 690 ----- ---	OTHER DEBT RETIREMENT	14,719	61,915	475	475
39 E --- 6-- ----- ---	DEBT RETIREMENT	1,293,170	582,115	12,269,713	960,494
39 - --- --- ----- ---	DEBT SERVICE - REFERENDUM APPR	1,293,170	582,115	12,269,713	960,494

Number of Accounts: 4

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	SOURCE	2021-22		2022-23		2023-24	2024-25
		AUDITED	ACTUAL	AUDITED	ACTUAL	UNAUDITED ACTUAL	BUDGET
49 R --- 280 ----- ---	INTEREST ON INVESTMENTS		668		55,845	283,689	120,000
49 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES		668		55,845	283,689	120,000
49 R --- 873 ----- ---	LONG-TERM LOANS		0		9,900,000	0	0
49 R --- 8-- ----- ---	NON-REVENUE SOURCES		0		9,900,000	0	0
49 R --- 969 ----- ---	OTHER ADJUSTMENTS		2,408		0	0	0
49 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE		2,408		0	0	0
49 - --- --- ----- ---	CAPITAL PROJECTS FUND		3,076		9,955,845	283,689	120,000

Number of Accounts: 3

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
49 E --- 310 ----- ---	PERSONAL SERVICES	136,360	294,591	746,688	1,440,700
49 E --- 327 ----- ---	CONSTRUCTION SERVICES	0	0	378	7,789,300
49 E --- 3-- ----- ---	PURCHASED SERVICES	136,360	294,591	747,066	9,230,000
49 E --- 440 ----- ---	NON-CAPITAL EQUIPMENT	0	0	6,776	0
49 E --- 4-- ----- ---	NON-CAPITAL OBJECTS	0	0	6,776	0
49 E --- 553 ----- ---	EQUIP/VEHI INDIVIDUALLY DEPRE	0	0	22,543	0
49 E --- 5-- ----- ---	CAPITAL OBJECTS	0	0	22,543	0
49 E --- 839 ----- ---	Residual Bal Trsfr Ref Debt	0	0	60,627	0
49 E --- 8-- ----- ---	OPERATING TRANSFERS OUT	0	0	60,627	0
49 E --- 941 ----- ---	DISTRICT DUES AND FEES	0	16,527	2,035	0
49 E --- 9-- ----- ---	OTHER OBJECTS	0	16,527	2,035	0
49 - --- --- ----- ---	CAPITAL PROJECTS FUND	136,360	311,118	839,047	9,230,000

Number of Accounts: 6

\*\*\*\*\* End of report \*\*\*\*\*



ACCOUNT NUMBER	SOURCE	2021-22		2022-23		2023-24		2024-25
		AUDITED	ACTUAL	AUDITED	ACTUAL	UNAUDITED	ACTUAL	BUDGET
50 R --- 251 -----	FOOD SERVICE-PUPIL SALES		71,313		214,862		191,499	203,000
50 R --- 252 -----	FOOD SERVICE-ADULT SALES		4,751		4,248		5,409	5,250
50 R --- 259 -----	OTHER FOOD SERVICE SALES		2,409		2,118		6,908	2,000
50 R --- 291 -----	GIFTS, FUNDR, CONTRIBUTIONS		0		607		423	0
50 R --- 299 -----	MISCELLANEOUS		2,445		0		0	0
50 R --- 2-- -----	REVENUE FROM LOCAL SOURCES		80,918		221,835		204,239	210,250
50 R --- 617 -----	FOOD SERVICE AID		20,702		11,184		9,486	12,750
50 R --- 6-- -----	REVENUE FROM STATE SOURCES		20,702		11,184		9,486	12,750
50 R --- 715 -----	COMMODITY CASH-OUT		36,182		35,535		0	35,000
50 R --- 717 -----	FOOD SERVICE AID		597,093		237,583		173,223	190,000
50 R --- 730 -----	SPECIAL PROJECT GRANTS		0		20,810		0	0
50 R --- 7-- -----	REVENUE FROM FEDERAL SOURCES		633,275		293,928		173,223	225,000
50 R --- 869 -----	OTHER PROPERTY SALES		0		0		6,356	0
50 R --- 8-- -----	NON-REVENUE SOURCES		0		0		6,356	0
50 R --- 990 -----	MISCELLANEOUS		1,414		1,987		1,977	2,000
50 R --- 9-- -----	OTHER SOURCES OF REVENUE		1,414		1,987		1,977	2,000
50 - --- --- -----	FOOD SERVICE		736,309		528,934		395,281	450,000

Number of Accounts: 18

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
50 E --- 110 -----	PERMANENT FULL-TIME	131,840	143,377	151,210	163,894
50 E --- 140 -----	TEMPORARY PART TIME	0	0	1,028	0
50 E --- 1-- -----	SALARIES	131,840	143,377	152,238	163,894
50 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	6,715	7,333	8,539	9,794
50 E --- 222 -----	EMPLOYER SOCIAL SECURITY	7,591	8,488	9,013	9,379
50 E --- 229 -----	MEDICARE-FICA	1,775	1,985	2,108	2,194
50 E --- 230 -----	LIFE INSURANCE	102	225	287	284
50 E --- 241 -----	MEDICAL INSURANCE	37,505	31,996	26,452	26,249
50 E --- 243 -----	DENTAL INSURANCE	3,076	2,338	2,632	1,801
50 E --- 249 -----	HEALTH SAVINGS REIMBURSE ACCT	2,338	1,700	0	0
50 E --- 251 -----	INCOME PROTECTION INSURANCE	267	267	335	344
50 E --- 296 -----	CASH IN LIEU OF HEALTH BENEFIT	0	3,167	4,000	0
50 E --- 2-- -----	EMPLOYEE BENEFITS	59,369	57,499	53,366	50,045
50 E --- 310 -----	PERSONAL SERVICES	719	3,187	817	1,000
50 E --- 324 -----	NON-TECH RELATED REPAIRS &	5,809	10,474	11,288	10,000
50 E --- 342 -----	EMPLOYEE TRAVEL	0	1,663	3,394	500
50 E --- 351 -----	ADVERTISING	583	352	605	500
50 E --- 360 -----	DATA PROCESSING & CODING SERVI	2,675	2,795	3,031	3,000
50 E --- 387 -----	TRANSFER TO STATE	9,955	12,708	19,408	15,000
50 E --- 3-- -----	PURCHASED SERVICES	19,741	31,179	38,543	30,000
50 E --- 411 -----	GENERAL SUPPLIES	10,182	11,680	8,490	8,500
50 E --- 415 -----	FOOD	256,759	235,489	188,924	221,661
50 E --- 420 -----	APPAREL	0	0	2,972	500
50 E --- 440 -----	NON-CAPITAL EQUIPMENT	2,136	5,644	32,884	6,000
50 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	0	0	981	1,000
50 E --- 4-- -----	NON-CAPITAL OBJECTS	269,077	252,813	234,251	237,661
50 E --- 551 -----	EQUIPMENT/VEHICLES NOT DEPRECI	0	19,854	0	0
50 E --- 563 -----	EQUIP/VEH REPL IND DEPRECIATIO	0	20,810	61,111	0
50 E --- 5-- -----	CAPITAL OBJECTS	0	40,664	61,111	0
50 E --- 941 -----	DISTRICT DUES AND FEES	1,490	300	895	900
50 E --- 942 -----	EMPLOYEE DUES AND FEES	164	0	0	0
50 E --- 9-- -----	OTHER OBJECTS	1,654	300	895	900
50 - --- --- -----	FOOD SERVICE	481,681	525,832	540,404	482,500

Number of Accounts: 30

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	SOURCE	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
80 R --- 211 ----- ---	CURRENT YEAR PROPERTY TAX	98,465	109,872	91,785	98,000
80 R --- 272 ----- ---	COMMUNITY SERVICE FEES	16,702	18,550	15,399	15,200
80 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS	0	1,942	5,442	0
80 R --- 293 ----- ---	RENTALS	0	60	0	0
80 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	115,167	130,424	112,626	113,200
80 - --- --- ----- ---	COMMUNITY SERVICE FUND	115,167	130,424	112,626	113,200

Number of Accounts: 11

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	OBJECT	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
80 E --- 100 -----	SALARIES	40,542	46,327	45,814	46,200
80 E --- 110 -----	PERMANENT FULL-TIME	1,859	237	843	1,000
80 E --- 120 -----	PERMANENT PART-TIME	25,192	20,281	17,986	23,722
80 E --- 140 -----	TEMPORARY PART TIME	58	315	810	800
80 E --- 1-- -----	SALARIES	67,651	67,160	65,453	71,722
80 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	2,096	2,160	2,432	2,562
80 E --- 222 -----	EMPLOYER SOCIAL SECURITY	4,135	4,137	3,976	4,307
80 E --- 229 -----	MEDICARE-FICA	967	968	930	1,007
80 E --- 230 -----	LIFE INSURANCE	70	60	65	54
80 E --- 241 -----	MEDICAL INSURANCE	1,651	1,736	2,301	2,928
80 E --- 243 -----	DENTAL INSURANCE	99	90	120	99
80 E --- 249 -----	HEALTH SAVINGS REIMBURSE ACCT	85	85	179	0
80 E --- 251 -----	INCOME PROTECTION INSURANCE	56	49	53	46
80 E --- 2-- -----	EMPLOYEE BENEFITS	9,159	9,285	10,056	11,003
80 E --- 310 -----	PERSONAL SERVICES	3,114	6,050	8,292	8,200
80 E --- 324 -----	NON-TECH RELATED REPAIRS &	2,228	321	5,521	5,550
80 E --- 329 -----	CLEANING SERVICES	187	218	458	700
80 E --- 343 -----	CONTRACTED SERVICE TRAVEL	4,098	4,646	5,263	5,775
80 E --- 351 -----	ADVERTISING	1,132	176	282	250
80 E --- 355 -----	TELEPHONE	739	851	0	0
80 E --- 360 -----	DATA PROCESSING & CODING SERVI	95	0	623	700
80 E --- 3-- -----	PURCHASED SERVICES	11,593	12,262	20,439	21,175
80 E --- 411 -----	GENERAL SUPPLIES	4,061	7,962	3,051	7,750
80 E --- 420 -----	APPAREL	0	5,405	2,788	4,550
80 E --- 440 -----	NON-CAPITAL EQUIPMENT	546	1,684	0	3,000
80 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	488	673	0	0
80 E --- 4-- -----	NON-CAPITAL OBJECTS	5,095	15,724	5,839	15,300
80 E --- 551 -----	EQUIPMENT/VEHICLES NOT DEPRECI	5,730	0	0	0
80 E --- 5-- -----	CAPITAL OBJECTS	5,730	0	0	0
80 E --- 943 -----	PUPIL DUES AND FEES	190	50	575	400
80 E --- 9-- -----	OTHER OBJECTS	190	50	575	400
80 - --- --- -----	COMMUNITY SERVICE FUND	99,418	104,481	102,362	119,600

Number of Accounts: 124

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	Src	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 - - - - -	GENERAL FUND	13,254,330	13,568,448	7,976,533	13,657,559
21 - - - - -	SPECIAL REVENUE TRUST FUND	301,089	327,225	268,870	0
27 - - - - -	SPECIAL EDUCATION FUND	2,148,344	2,243,907	672,242	2,527,651
39 - - - - -	DEBT SERVICE - REFERENDUM APPR	1,193,273	11,034,968	1,857,679	955,669
49 - - - - -	CAPITAL PROJECTS FUND	3,076	9,955,845	283,689	120,000
50 - - - - -	FOOD SERVICE	736,309	528,934	395,281	450,000
80 - - - - -	COMMUNITY SERVICE FUND	115,167	130,424	112,626	113,200
Grand Revenue Totals		17,751,588	37,789,751	11,566,920	17,824,079

Number of Accounts: 178

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	FUND	2021-22 AUDITED ACTUAL	2022-23 AUDITED ACTUAL	2023-24 UNAUDITED ACTUAL	2024-25 BUDGET
10 - - - - -	GENERAL FUND	13,431,744	13,106,843	9,565,386	14,439,107
21 - - - - -	SPECIAL REVENUE TRUST FUND	296,836	286,897	218,098	0
27 - - - - -	SPECIAL EDUCATION FUND	2,148,343	2,243,907	2,207,688	2,527,654
39 - - - - -	DEBT SERVICE - REFERENDUM APPR	1,293,170	582,115	12,269,713	960,494
49 - - - - -	CAPITAL PROJECTS FUND	136,360	311,118	839,047	9,230,000
50 - - - - -	FOOD SERVICE	481,681	525,832	540,404	482,500
80 - - - - -	COMMUNITY SERVICE FUND	99,418	104,481	102,362	119,600
Grand Expense Totals		17,887,552	17,161,193	25,742,698	27,759,355

Number of Accounts: 2013

\*\*\*\*\* End of report \*\*\*\*\*

# I. Balance Sheet

	2022-23 Audited Actual	2023-24 Unaudited Actual	2024-25 Budget
<b>FUND 10: GENERAL FUND</b>			
Assets			
Cash	2,263,549.83	1,547,154.96	850,000.00
Receivables	1,490,173.45	1,979,443.55	1,500,000.00
Due from Other Funds	-	-	-
Due from Governments	292,709.15	77,879.11	75,000.00
Prepaid Expenses	89,053.90	31,005.80	30,000.00
Total Assets	4,135,486.33	3,635,483.42	2,455,000.00
Liabilities			
Payables	588,853.64	602,337.09	590,000.00
Due to Other Funds	-	-	-
Other Current Liabilities	16,713.15	17,741.70	17,500.00
Deferred Revenues	925.00	980.00	925.00
Total Liabilities	606,491.79	621,058.79	608,425.00
Fund 10 Equity	3,528,994.54	3,014,424.63	1,846,575.00
<b>FUND 13: SELFINSURED DENTAL</b>			
Assets	94,019.17	107,018.25	116,500.00
Liabilities	94,019.17	107,018.25	116,500.00
Fund 13 Equity	-	-	-
<b>FUND 21: SPECIAL REVENUE FUND (PREVIOUSLY DONATION FUND)</b>			
Assets	845,409.17	958,804.85	996,304.85
Liabilities	13,872.87	12,966.45	13,000.00
Fund 21 Equity	831,536.30	945,838.40	983,304.85
<b>FUND 27: SPECIAL EDUCATION</b>			
Assets	21,636.66	37,873.51	21,650.00
Liabilities	21,636.66	37,873.51	21,650.00
Fund 27 Equity	-	-	-
<b>FUND 39: DEBT SERVICE</b>			
Assets	10,624,748.52	215,499.90	350,000.00
Liabilities	-	475.00	-
Fund 39 Equity	10,624,748.52	215,024.90	350,000.00
<b>FUND 49: CAPITAL PROJECTS</b>			
Assets	10,092,040.53	9,512,810.78	850,000.00
Liabilities	-	-	-
Fund 49 Equity	10,092,040.53	9,512,810.78	850,000.00
<b>FUND 50: FOOD SERVICE</b>			
Assets	422,325.48	239,595.51	160,000.00
Liabilities	22,652.10	14,480.68	15,000.00
Fund 50 Equity	399,673.38	225,114.83	145,000.00
<b>FUND 80: COMMUNITY SERVICE</b>			
Assets	194,052.99	198,707.21	197,750.00
Liabilities	4,381.56	221.59	575.00
Fund 80 Equity	189,671.43	198,485.62	197,175.00





## J. Schedule of Student Fees

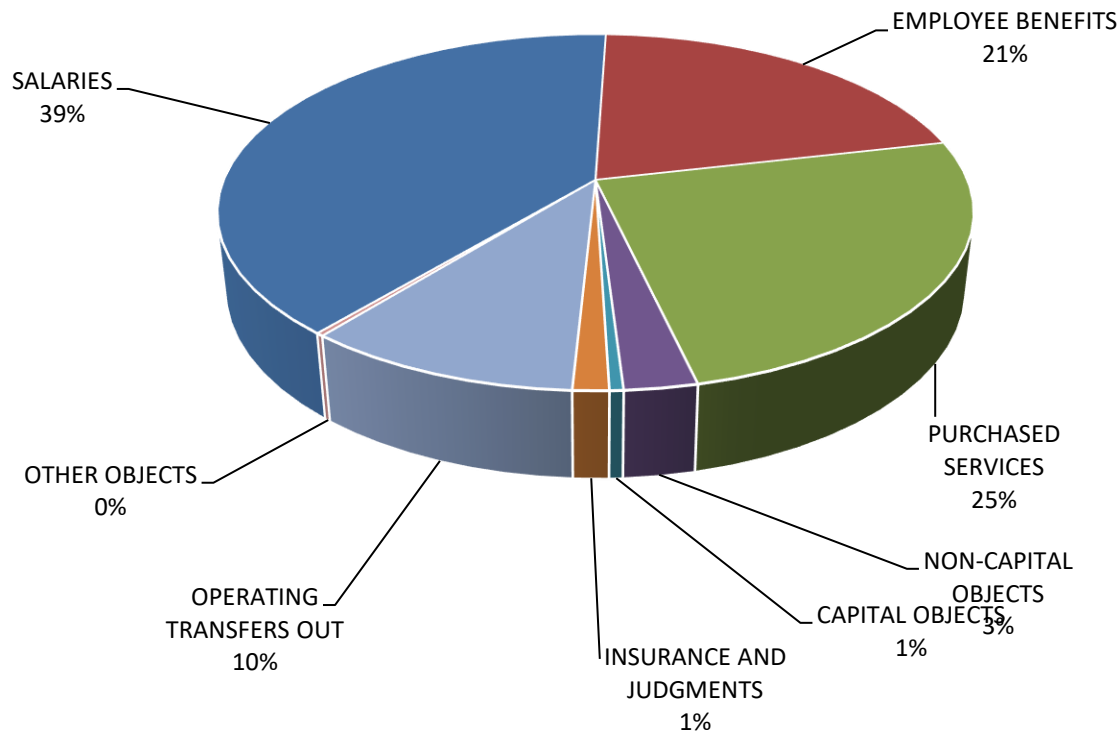
24-25

Elementary School (Grades 4K-4)	
Supply Fee (Grade 4K)	5.00
Supply Fee (Grades K-4)	10.00
Assignment Notebook (Grades 2, 3, & 4)	6.00
Recorder (Grade 4)	4.00
*(May be waived if a sibling has previously purchased one.)	
Middle School (Grades 5-8)	
Supply Fee	20.00
Technology Fee	10.00
Assignment Notebook	5.00
Lock Fee (Phy Ed Grades 5-8)	2.00
Math Workbook (Grades 5-7)	10.00
Sports Fee (per sport)	50.00
Course Fees (per year unless otherwise noted)	
Art (Grades 5-6) *required	10.00
Art (Grade 7)	15.00
Art (Grades 8)	20.00
Band Lesson Book (Grades 5,6)	13.00
Band Lesson Book (Grades 7,8)	14.00
FACE (Grade 8)	10.00
Phy Ed (inline skating)	13.00
Tech Ed (Grade 8)	10.00
Middle and High School	
Instrument Rental (per semester)	30.00
Non-Sport Activity Fee (Solo & Ensemble accompanist fee-if	15.00
High School (Grades 9-12)	
Supply Fee	20.00
Class Dues	15.00
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
Non-Sport Activity Fee (Solo & Ensemble participation fee)	10.00
Sports Fee (per sport)	60.00
Chromebook Fee	65.00
Course Fees (per semester unless otherwise noted)	
Accounting I (Year course)	20.00
Accounting II (Year course)	20.00
Food Science	25.00
Horticulture	10.00
Natural Resources Mgmt	25.00

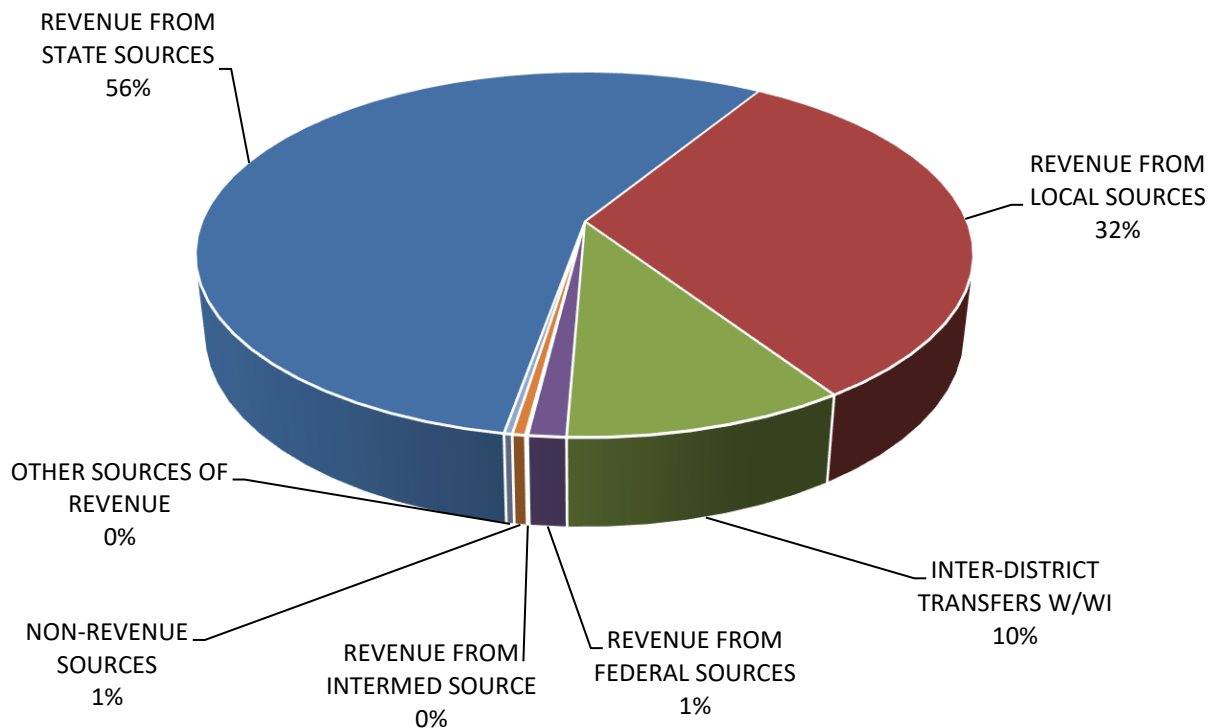
## J. Schedule of Student Fees

Intro To Art	20.00
Art 2D	15.00
Art 3D	15.00
Drawing and Painting	20.00
Ceramics	20.00
Sculpture	20.00
Graphic Design	20.00
Independent Study	20.00
Studio Art	25.00
Culinary Arts I	25.00
Culinary Arts II	25.00
Culinary Arts III	30.00
Culinary Arts IV	30.00
CAD I	10.00
CAD II	15.00
Communication Technology	20.00
Construction Technology	20.00
Electronics	20.00
Intro to Engineering	45.00
Intro to Public Safety	10.00
Manufacturing Technology	15.00
Tech Independent Study	25.00
Intro STEM	30.00
Metal Fabrication	45.00
Advanced Metal Fabrication	45.00
Residential Construction	20.00
Wood Technology	30.00
Advanced Wood	15.00
Viking Artisans	25.00
Choir Class Fee	10.00
Uniform Maintenance - Music (Year course)	25.00
Milk Prices	
Daily Milk	0.50
Breakfast Prices Per Meal	
Elementary School	1.75
Middle School	1.75
High School	1.75
Lunch Prices Per Meal	
Elementary School	2.35
Middle School	2.60
High School	2.70
Adult	4.65

## K. District Budgeted Expenditures Chart



## K. District Budgeted Revenues Chart



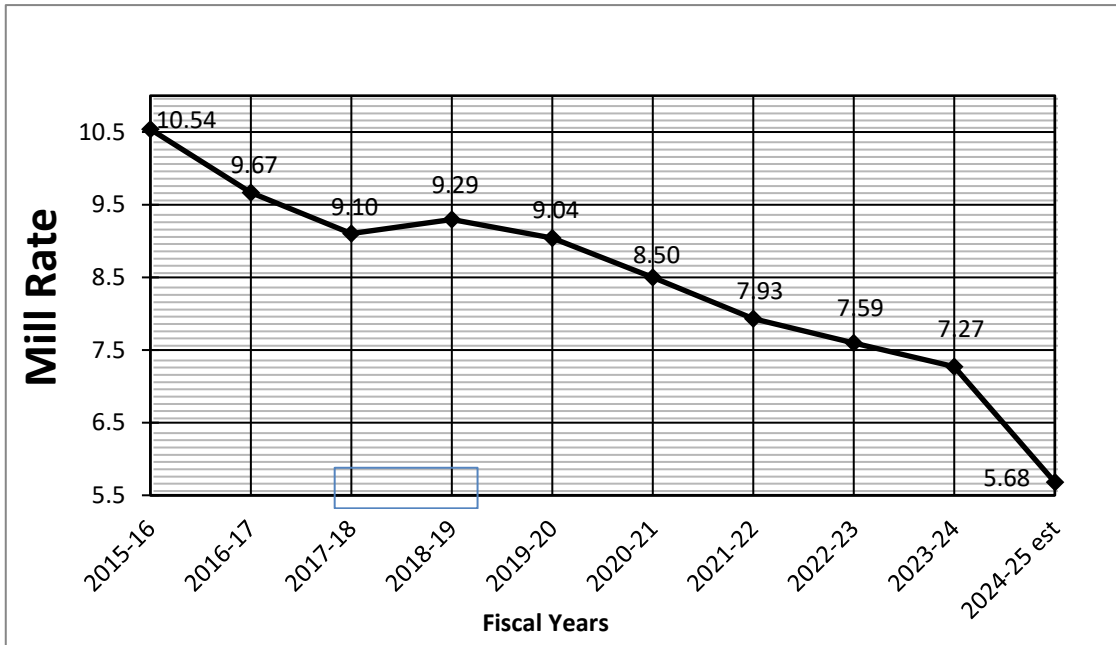
## L. Tax Levy History for Funds 10,39,80

YEAR	TAX LEVY	FULL VALUE	TAX RATE/MILL	
			ESTIMATED*	ACTUAL
2015-16	5,856,833	555,808,617	10.82	10.54
2016-17	5,455,583	564,442,990	9.78	9.67
2017-18	5,153,156	566,085,439	9.30	9.10
2018-19	5,418,170	582,932,661	9.28	9.29
2019-20	5,506,951	608,709,497	9.44	9.04
2020-21	5,423,514	638,174,412	8.75	8.50
2021-22	5,367,246	676,581,818	7.63	7.93
2022-23	6,082,853	800,976,657	7.50	7.59
2023-24	6,490,557	892,952,119	6.45	7.27
2024-25	5,175,836	910,811,161 **	5.68	***

\* The estimated tax rate/mill as approved at the annual meeting.

\*\* 2% estimated increase. 2023-24 resulted in 11.5% actual increase.

\*\*\* 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.



## M. Estimated Tax Levy for Municipalities

MUNICIPALITY	23-24 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	78,739,100	8.817841%	415,099	149,135	8,093	572,327
Cato	226,137,161	25.324668%	1,192,156	428,312	23,244	1,643,712
Eaton	67,711,225	7.582851%	356,962	128,248	6,960	492,169
Liberty	211,954,330	23.736360%	1,117,386	401,449	21,786	1,540,622
Manitowoc Rapids	78,342,256	8.773399%	413,007	148,383	8,053	569,442
Newton	84,518,908	9.465111%	445,569	160,082	8,688	614,338
Rockland	30,531,439	3.419157%	160,956	57,828	3,138	221,922
St. Nazianz	56,172,900	6.290696%	296,134	106,394	5,774	408,301
Whitelaw	58,844,800	6.589917%	310,220	111,454	6,049	427,722
Total	892,952,119	100.00%	4,707,488	1,691,284	91,785	<b>6,490,557</b>

24-25 Estimated Mill Rate = 5,175,836 which is a rate of **5.68** per thousand  
**910,811,161** an estimate of 2% growth in valuation

Valders Area School District  
Valders, Wisconsin

ANNUAL SCHOOL DISTRICT MEETING MINUTES  
SEPTEMBER 18, 2023

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 18, 2023 by School Board President Brenda Platten. Notice of the meeting, time, date and subject matter has been properly noticed. Members present were Mike Lenzner, Steven Huebbe, Julie Laabs, Brenda Platten, Ashley Henneman, Travis Schisel and Bryan Denk.

Motion by Laabs, second by Schisel to adopt the agenda as printed. Motion carried by voice vote (7-0).

The Board began the meeting with the Pledge of Allegiance.

School Board Treasurer Steve Huebbe presented with an explanation of the 2023-2024 school year budget. Huebbe offered to entertain questions through his presentation.

The meeting was then opened for questions from the general public. There were no questions.

Motion by Huebbe, second by Schisel to adjourn the budget hearing at 7:08 p.m. Motion carried by voice vote (7-0).

The annual meeting of the Valders Area School District was called to order at 7:08 p.m. on September 18, 2023 by School Board President Brenda Platten. There were twelve (12) residents and three (3) non-residents present.

President Platten called for nominations to elect a chairperson to conduct the annual meeting. Travis Schisel nominated Brenda Platten to be the chairperson, second by Huebbe. Motion by voice vote to elect Brenda Platten as chairperson.

Chairperson Platten designated School Board Clerk Travis Schisel to keep the official minutes of the annual meeting.

Motion by Lenzner to waive the reading of the minutes of the last annual meeting and accept the minutes as printed, second by Schisel. Motion carried by voice vote.

Motion by Schisel to waive the reading of the Auditor's report prepared by certified public accountants CliftonLarsonAllen LLP, and accept the report as printed, second by Lenzner. 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 Lenzner, second by Henneman to approve Resolution No. 1.

Motion carried by voice vote, (7-0).

Motion by Schisel, second by Lenzner to consolidate Resolutions Two through Six. 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 - 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 Laabs, second by Lenzner to approve Resolutions Two through Six. Motion carried by voice vote.

### **Resolution No. 7 - 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 \$5,735,207 for the 2023-24 school year.

Motion by Lenzner, second by Huebbe to approve Resolution No. 7. Motion carried by voice vote.

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

Motion by Lenzner, second by Henneman to adjourn the annual meeting at 7:17 p.m. Motion carried by voice vote.

Respectfully submitted,

Travis Schisel, Clerk  
Valders Area School Board

TS/lmm  
09/18/2023

Approved at Board Meeting



## INDEPENDENT AUDITORS' REPORT

Board of Education  
Valders Area School District  
Valders, Wisconsin

### Report on the Audit of the Financial Statements

#### ***Opinions***

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***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 as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. 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.

### ***Supplementary 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 financial information listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 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 information has been subjected to the auditing procedures applied in the audit 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 GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Report on Summarized Comparative Information**

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated November 11, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
December 15, 2023