

**Valders Area School District
Valders, Wisconsin**

**2021-22
Proposed
Budget**

**for Annual Meeting
September 20, 2021
7:00 p.m.**

Valders Area School District Cafetorium

VALDERS
AREA SCHOOL DISTRICT



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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.

DJH

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**Valders Area School District
Valders, Wisconsin**

ANNUAL MEETING AGENDA FOR 2021-22

The Valders School Board will meet on Monday, September 20, 2021 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 20, 2021

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 Jeff Sabel
- 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 2021-22 school year
 - Resolution No. 6. authorization to continue student insurance for 2021-22 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

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**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 \$5,065,154 for the 2021-22 school year.



DISTRICT OFFICE

138 East Wilson Street, Valders, WI 54245
(920) 775-9500 • (920) 775-9509 (fax)
www.valders.k12.wi.us

Debra Hunt, Ph.D.
Superintendent of Schools
Special Education Director

September 7, 2021

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 20, 2021, 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 \$180 per student. Based on available information for the 2021-22 school year, the General Fund Tax Levy is projected to decrease 6.89% from \$4,487,225 to \$4,177,840. The Debt Service's projected levy will decrease from \$886,289 to \$792,950 which amounts to a 10.53% decrease. The Community Service levy will decrease from \$105,000 to \$94,364 which is a 10.13% decrease. The overall estimated total levy is projected to decrease 7.55% from \$5,478,514 to \$5,065,154. This should result in a mill rate decrease from 8.50 to 7.94 which is a 6.59% decrease. 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 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 receive.

Sincerely,

For the Valders Area School Board

Dr. Debra Hunt
Superintendent of Schools

Educate. Engage. Inspire.

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BUDGET FORMAT/OUTLINE

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

ACCOUNT NUMBER	OBJECT	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 BUDGET
10 E 100 100 ----- ---	SALARIES	1,259,386	1,207,526	1,252,665	1,273,708
10 E 100 110 ----- ---	PERMANENT FULL-TIME	31,844	31,642	35,080	37,517
10 E 100 120 ----- ---	PERMANENT PART-TIME	45,617	52,170	54,187	50,225
10 E 100 140 ----- ---	TEMPORARY PART TIME	24,856	32,866	26,229	34,300
10 E 100 1-- ----- ---	SALARIES	1,361,703	1,324,204	1,368,161	1,395,750
10 E 100 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	88,344	85,596	90,668	87,754
10 E 100 222 ----- ---	EMPLOYER SOCIAL SECURITY	80,108	77,676	79,260	80,771
10 E 100 229 ----- ---	MEDICARE-FICA	18,733	18,166	18,537	18,911
10 E 100 230 ----- ---	LIFE INSURANCE	544	498	605	728
10 E 100 241 ----- ---	MEDICAL INSURANCE	367,074	298,261	331,033	357,679
10 E 100 243 ----- ---	DENTAL INSURANCE	26,271	23,355	23,531	24,689
10 E 100 249 ----- ---	HEALTH SAVINGS ACCOUNT	21,165	20,713	22,201	18,332
10 E 100 251 ----- ---	INCOME PROTECTION INSURANCE	3,458	2,951	3,434	3,485
10 E 100 2-- ----- ---	EMPLOYEE BENEFITS	605,697	527,216	569,269	592,349
10 E 100 310 ----- ---	PERSONAL SERVICES	1,850	4,569	250	0
10 E 100 324 ----- ---	NON-TECH RELATED REPAIRS &	1,867	1,200	0	8,250
10 E 100 325 ----- ---	VEHICLE & EQUIPMENT RENTALS	3,331	5,001	5,375	0
10 E 100 341 ----- ---	PUPIL TRAVEL	2,758	828	0	1,500
10 E 100 342 ----- ---	EMPLOYEE TRAVEL	1,002	1,091	0	0
10 E 100 351 ----- ---	ADVERTISING	0	0	83	0
10 E 100 360 ----- ---	DATA PROCESSING & CODING SERVI	3,019	16,247	17,764	3,500
10 E 100 386 ----- ---	TRANSFER TO CESA	300	600	0	0
10 E 100 3-- ----- ---	PURCHASED SERVICES	14,127	29,536	23,472	13,250
10 E 100 411 ----- ---	GENERAL SUPPLIES	32,297	23,701	18,475	51,135
10 E 100 412 ----- ---	WORKBOOKS	9,443	10,622	2,293	0
10 E 100 413 ----- ---	COMPUTER SUPPLIES	0	2,128	0	1,800
10 E 100 431 ----- ---	AUDIOVISUAL MEDIA	1,668	0	444	300
10 E 100 432 ----- ---	LIBRARY BOOKS	10,842	10,012	14,705	20,855
10 E 100 433 ----- ---	NEWSPAPERS	0	0	0	0
10 E 100 434 ----- ---	PERIODICALS	432	404	60	0
10 E 100 435 ----- ---	INSTRUCTIONAL COMPUTER SOFTWAR	770	0	0	0
10 E 100 439 ----- ---	OTHER MEDIA	0	0	324	300
10 E 100 440 ----- ---	NON-CAPITAL EQUIPMENT	160	11,002	7,881	340
10 E 100 470 ----- ---	TEXTBOOKS	7,148	39,376	0	20,000
10 E 100 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	4,769	5,057	100,588	8,000
10 E 100 4-- ----- ---	NON-CAPITAL OBJECTS	67,529	102,302	144,770	102,730
10 E 100 581 ----- ---	TECH RELATED HARWARE	550	21,324	0	0
10 E 100 5-- ----- ---	CAPITAL OBJECTS	550	21,324	0	0
10 E 100 940 ----- ---	DUES AND FEES	0	529	0	0
10 E 100 942 ----- ---	EMPLOYEE DUES AND FEES	0	0	0	500
10 E 100 943 ----- ---	PUPIL DUES AND FEES	3,218	1,157	0	0
10 E 100 9-- ----- ---	OTHER OBJECTS	3,218	1,686	0	500
10 E 1-- --- ----- ---	ELEMENTARY SCHOOLS	2,052,824	2,006,268	2,105,672	2,104,579

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

Middle School Expenditures—Location 200

ACCOUNT NUMBER	OBJECT	2018-19 AUDITED	2019-20 ACTUAL	2020-21 AUDITED	2021-22 ACTUAL	BUDGET
10 E 200 100 ----- ---	SALARIES	1,097,325	1,160,903	1,104,258		1,153,594
10 E 200 110 ----- ---	PERMANENT FULL-TIME	48,142	45,114	54,928		47,222
10 E 200 120 ----- ---	PERMANENT PART-TIME	6,504	6,561	6,187		6,050
10 E 200 140 ----- ---	TEMPORARY PART TIME	16,687	10,959	15,394		17,300
10 E 200 1-- ----- ---	SALARIES	1,168,658	1,223,537	1,180,767		1,224,166
10 E 200 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	75,052	80,150	77,873		79,803
10 E 200 222 ----- ---	EMPLOYER SOCIAL SECURITY	68,605	71,877	69,235		69,673
10 E 200 229 ----- ---	MEDICARE-FICA	16,045	16,808	16,194		16,654
10 E 200 230 ----- ---	LIFE INSURANCE	522	554	584		632
10 E 200 241 ----- ---	MEDICAL INSURANCE	234,079	241,425	232,929		257,852
10 E 200 243 ----- ---	DENTAL INSURANCE	17,440	18,554	17,557		18,318
10 E 200 249 ----- ---	HEALTH SAVINGS ACCOUNT	10,696	15,265	15,547		14,738
10 E 200 251 ----- ---	INCOME PROTECTION INSURANCE	2,932	3,787	2,791		2,920
10 E 200 2-- ----- ---	EMPLOYEE BENEFITS	425,371	448,420	432,710		460,590
10 E 200 310 ----- ---	PERSONAL SERVICES	7,380	12,099	680		425
10 E 200 324 ----- ---	NON-TECH RELATED REPAIRS &	4,792	3,756	2,756		0
10 E 200 325 ----- ---	VEHICLE & EQUIPMENT RENTALS	846	2,326	2,749		2,500
10 E 200 341 ----- ---	PUPIL TRAVEL	7,205	6,053	697		700
10 E 200 342 ----- ---	EMPLOYEE TRAVEL	3,750	2,220	20		1,000
10 E 200 354 ----- ---	PRINTING	13	0	148		500
10 E 200 358 ----- ---	ON-LINE COMMUNICATIONS	0	0	36		0
10 E 200 360 ----- ---	DATA PROCESSING & CODING SERVI	3,019	14,132	16,807		6,300
10 E 200 386 ----- ---	TRANSFER TO CESA	2,062	0	0		0
10 E 200 3-- ----- ---	PURCHASED SERVICES	29,067	40,586	23,893		11,425
10 E 200 411 ----- ---	GENERAL SUPPLIES	27,304	27,122	27,466		31,435
10 E 200 412 ----- ---	WORKBOOKS	4,615	4,208	798		0
10 E 200 420 ----- ---	APPAREL	0	114	20		0
10 E 200 431 ----- ---	AUDIOVISUAL MEDIA	272	0	227		400
10 E 200 432 ----- ---	LIBRARY BOOKS	11,574	11,706	13,268		14,000
10 E 200 434 ----- ---	PERIODICALS	171	29	0		0
10 E 200 435 ----- ---	INSTRUCTIONAL COMPUTER SOFTWAR	230	0	0		0
10 E 200 440 ----- ---	NON-CAPITAL EQUIPMENT	587	8,182	889		1,700
10 E 200 470 ----- ---	TEXTBOOKS	30	45,351	27,682		25,100
10 E 200 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	4,671	6,797	97,413		33,000
10 E 200 4-- ----- ---	NON-CAPITAL OBJECTS	49,454	103,509	167,763		105,635
10 E 200 561 ----- ---	EQUIP/VEHICLE REP- NO DEPRECIA	0	1,448	1,349		500
10 E 200 581 ----- ---	TECH RELATED HARWARE	0	17,154	5,924		6,000
10 E 200 5-- ----- ---	CAPITAL OBJECTS	0	18,602	7,273		6,500
10 E 200 940 ----- ---	DUES AND FEES	0	529	0		0
10 E 200 941 ----- ---	DISTRICT DUES AND FEES	0	318	738		0
10 E 200 942 ----- ---	EMPLOYEE DUES AND FEES	515	2,185	587		3,000
10 E 200 943 ----- ---	PUPIL DUES AND FEES	2,469	740	224		700
10 E 200 9-- ----- ---	OTHER OBJECTS	2,984	3,772	1,549		3,700
10 E 2-- --- ----- ---	MIDDLE SCHOOLS	1,675,534	1,838,426	1,813,955		1,812,016

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

High School Expenditures—Location 400

ACCOUNT	OBJECT	2018-19	2019-20	2020-21	2021-22
ACCOUNT NUMBER		AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	BUDGET
10 E 400 100 ----- ---	SALARIES	1,680,511	1,632,586	1,720,520	1,699,967
10 E 400 110 ----- ---	PERMANENT FULL-TIME	60,007	66,270	71,272	70,826
10 E 400 120 ----- ---	PERMANENT PART-TIME	19,133	13,437	17,227	18,756
10 E 400 140 ----- ---	TEMPORARY PART TIME	48,308	30,051	46,769	46,300
10 E 400 1-- ----- ---	SALARIES	1,807,959	1,742,344	1,855,788	1,835,849
10 E 400 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	113,019	110,898	118,702	112,131
10 E 400 222 ----- ---	EMPLOYER SOCIAL SECURITY	107,322	103,445	110,529	108,327
10 E 400 229 ----- ---	MEDICARE-FICA	25,100	24,193	25,850	25,589
10 E 400 230 ----- ---	LIFE INSURANCE	1,428	1,371	989	1,056
10 E 400 241 ----- ---	MEDICAL INSURANCE	365,284	313,811	352,654	345,109
10 E 400 243 ----- ---	DENTAL INSURANCE	24,510	22,905	24,667	23,847
10 E 400 249 ----- ---	HEALTH SAVINGS ACCOUNT	16,674	17,128	16,844	15,849
10 E 400 251 ----- ---	INCOME PROTECTION INSURANCE	4,274	3,983	4,368	4,227
10 E 400 2-- ----- ---	EMPLOYEE BENEFITS	657,611	597,734	654,603	636,135
10 E 400 310 ----- ---	PERSONAL SERVICES	34,185	25,284	27,092	24,810
10 E 400 320 ----- ---	PROPERTY SERVICES	0	0	1,439	0
10 E 400 324 ----- ---	NON-TECH RELATED REPAIRS &	7,474	7,293	3,845	4,100
10 E 400 325 ----- ---	VEHICLE & EQUIPMENT RENTALS	211	211	0	0
10 E 400 327 ----- ---	CONSTRUCTION SERVICES	6,771	0	0	0
10 E 400 341 ----- ---	PUPIL TRAVEL	38,889	24,642	20,071	38,525
10 E 400 342 ----- ---	EMPLOYEE TRAVEL	7,037	3,886	1,074	3,490
10 E 400 345 ----- ---	PUPIL ROOM AND BOARD	2,535	2,155	92	0
10 E 400 348 ----- ---	FUEL FOR VEHICLES	0	0	83	0
10 E 400 353 ----- ---	POSTAGE	0	25	71	0
10 E 400 354 ----- ---	PRINTING	1,576	1,110	2,316	3,100
10 E 400 355 ----- ---	TELEPHONE	0	0	250	0
10 E 400 358 ----- ---	ON-LINE COMMUNICATIONS	0	75	35	0
10 E 400 360 ----- ---	DATA PROCESSING & CODING SERVI	5,779	13,978	16,667	7,600
10 E 400 362 ----- ---	Software as a Service	0	0	0	4,749
10 E 400 382 ----- ---	TRANSFER TO OTHER SCHOOL DIST	10,175	1,782	1,074	3,000
10 E 400 386 ----- ---	TRANSFER TO CESA	1,400	1,000	0	2,500
10 E 400 387 ----- ---	TRANSFER TO STATE	1,931	3,827	1,500	5,200
10 E 400 389 ----- ---	TRANSFER TO VTAE DISTRICTS	3,345	2,513	7,205	1,800
10 E 400 3-- ----- ---	PURCHASED SERVICES	121,308	87,781	82,814	98,874
10 E 400 411 ----- ---	GENERAL SUPPLIES	67,424	72,789	65,840	84,076
10 E 400 412 ----- ---	WORKBOOKS	1,735	505	0	0
10 E 400 420 ----- ---	APPAREL	1,555	2,787	11,629	8,250
10 E 400 431 ----- ---	AUDIOVISUAL MEDIA	1,193	0	102	150
10 E 400 432 ----- ---	LIBRARY BOOKS	8,495	7,791	8,420	7,500
10 E 400 433 ----- ---	NEWSPAPERS	0	60	0	0
10 E 400 434 ----- ---	PERIODICALS	800	676	60	0
10 E 400 435 ----- ---	INSTRUCTIONAL COMPUTER SOFTWAR	1,593	0	0	0
10 E 400 440 ----- ---	NON-CAPITAL EQUIPMENT	6,980	15,113	6,896	2,700
10 E 400 450 ----- ---	OBJECTS FOR RESALE	0	0	1,620	0
10 E 400 460 ----- ---	EQUIPMENT COMPONENTS	0	1,398	0	0
10 E 400 470 ----- ---	TEXTBOOKS	13,225	47,970	23,031	25,803
10 E 400 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	8,422	21,575	44,612	11,200
10 E 400 4-- ----- ---	NON-CAPITAL OBJECTS	111,422	170,664	162,210	139,679

High School Expenditures—Location 400 (continued)

3frbud12.p VALDERS AREA SCHOOL DISTRICT 11:02 AM 09/07/21
 05.21.06.00.07-010175 HIGH SCHOOL EXPENDITURE BUDGET (Date: 8/2021) PAGE: 2

ACCOUNT		2018-19		2019-20		2020-21		2021-22
ACCOUNT NUMBER	OBJECT	AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
10 E 400 551 ----- ---	EQUIPMENT/VEHICLES NOT DEPRECI		3,049		4,488		0	7,600
10 E 400 561 ----- ---	EQUIP/VEHICLE REP- NO DEPRECIA		0		0		0	500
10 E 400 581 ----- ---	TECH RELATED HARWARE		120,349		63,584		0	0
10 E 400 5-- ----- ---	CAPITAL OBJECTS		123,398		68,072		0	8,100
10 E 400 940 ----- ---	DUES AND FEES		0		529		0	0
10 E 400 941 ----- ---	DISTRICT DUES AND FEES		6,418		5,300		3,418	1,800
10 E 400 942 ----- ---	EMPLOYEE DUES AND FEES		1,284		1,194		1,134	2,300
10 E 400 943 ----- ---	PUPIL DUES AND FEES		13,887		8,119		6,997	9,900
10 E 400 9-- ----- ---	OTHER OBJECTS		21,589		15,142		11,549	14,000
10 E 4-- --- ----- ---	SENIOR HIGH SCHOOLS		2,843,287		2,681,737		2,766,964	2,732,637
***** End of report *****								

District-Wide Expenditures—Location 800

3frbud12.p	VALDERS AREA SCHOOL DISTRICT	10:52 AM	09/07/21
05.21.06.00.07-010175	DISTRICT EXPENDITURE BUDGET	(Date: 8/2021)	PAGE: 1

ACCOUNT NUMBER	OBJECT	2018-19	2019-20	2020-21	2021-22
		AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	BUDGET
10 E 800 100 ----- ---	SALARIES	436,752	400,494	409,106	428,757
10 E 800 110 ----- ---	PERMANENT FULL-TIME	366,571	421,206	442,774	519,239
10 E 800 120 ----- ---	PERMANENT PART-TIME	4,954	4,432	3,690	0
10 E 800 140 ----- ---	TEMPORARY PART TIME	31,124	47,202	40,246	30,000
10 E 800 1-- ----- ---	SALARIES	839,401	873,334	895,816	977,996
10 E 800 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	50,846	50,495	54,453	58,767
10 E 800 222 ----- ---	EMPLOYER SOCIAL SECURITY	49,196	50,447	51,986	55,258
10 E 800 229 ----- ---	MEDICARE-FICA	11,505	11,800	12,158	13,260
10 E 800 230 ----- ---	LIFE INSURANCE	1,580	1,222	1,180	1,161
10 E 800 241 ----- ---	MEDICAL INSURANCE	386,252	425,551	381,977	441,524
10 E 800 243 ----- ---	DENTAL INSURANCE	16,828	14,438	13,902	17,024
10 E 800 249 ----- ---	HEALTH SAVINGS ACCOUNT	22,576	23,312	21,977	19,869
10 E 800 251 ----- ---	INCOME PROTECTION INSURANCE	1,997	1,972	1,921	2,220
10 E 800 292 ----- ---	ANNUITY PAYMENTS BY DISTRICT	11,250	11,250	11,250	11,250
10 E 800 2-- ----- ---	EMPLOYEE BENEFITS	552,030	590,487	550,804	620,333
10 E 800 310 ----- ---	PERSONAL SERVICES	53,769	80,349	67,282	63,700
10 E 800 320 ----- ---	PROPERTY SERVICES	0	0	3,168	0
10 E 800 321 ----- ---	TECHNOLOGY RELATED REPAIRS & M	45,972	25,334	73,238	40,000
10 E 800 324 ----- ---	NON-TECH RELATED REPAIRS &	148,513	125,818	115,144	107,375
10 E 800 325 ----- ---	VEHICLE & EQUIPMENT RENTALS	16,883	12,909	16,569	16,800
10 E 800 327 ----- ---	CONSTRUCTION SERVICES	6,734	0	0	350,150
10 E 800 329 ----- ---	CLEANING SERVICES	85,360	103,053	89,968	87,000
10 E 800 331 ----- ---	GAS FOR HEAT	99,126	81,533	76,032	85,000
10 E 800 336 ----- ---	ELECTRICITY	251,189	212,314	213,268	220,000
10 E 800 337 ----- ---	WATER	17,408	16,012	15,688	18,000
10 E 800 341 ----- ---	PUPIL TRAVEL	663,480	642,656	668,369	725,000
10 E 800 342 ----- ---	EMPLOYEE TRAVEL	13,519	7,036	2,589	7,500
10 E 800 348 ----- ---	FUEL FOR VEHICLES	0	537	1,552	2,000
10 E 800 351 ----- ---	ADVERTISING	4,223	5,537	3,553	6,900
10 E 800 353 ----- ---	POSTAGE	5,309	3,703	4,395	5,500
10 E 800 354 ----- ---	PRINTING	3,547	3,190	8,856	4,400
10 E 800 355 ----- ---	TELEPHONE	18,921	17,253	20,583	19,275
10 E 800 358 ----- ---	ON-LINE COMMUNICATIONS	14,623	12,352	14,942	14,000
10 E 800 360 ----- ---	DATA PROCESSING & CODING SERVI	39,165	37,642	70,467	55,909
10 E 800 381 ----- ---	TRANSFER TO MUNICIPALITY	25	0	25	50
10 E 800 382 ----- ---	TRANSFER TO OTHER SCHOOL DIST	757,309	781,095	789,320	873,018
10 E 800 386 ----- ---	TRANSFER TO CESA	21,965	11,496	15,453	11,750
10 E 800 387 ----- ---	TRANSFER TO STATE	95,473	156,100	180,978	250,000
10 E 800 3-- ----- ---	PURCHASED SERVICES	2,362,513	2,335,919	2,451,439	2,963,327
10 E 800 411 ----- ---	GENERAL SUPPLIES	153,082	143,988	160,176	210,758
10 E 800 415 ----- ---	FOOD	0	1,455	0	0
10 E 800 417 ----- ---	PAPER	11,720	0	9,074	9,800
10 E 800 431 ----- ---	AUDIOVISUAL MEDIA	0	0	6,745	0
10 E 800 432 ----- ---	LIBRARY BOOKS	0	-17	11,101	0
10 E 800 440 ----- ---	NON-CAPITAL EQUIPMENT	36,569	8,943	25,518	6,250
10 E 800 470 ----- ---	TEXTBOOKS	0	-114,450	0	0
10 E 800 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	37,352	30,522	34,236	24,900
10 E 800 4-- ----- ---	NON-CAPITAL OBJECTS	238,723	70,441	246,850	251,708

District Expenditures—Location 800 (continued)

ACCOUNT NUMBER	OBJECT	2018-19 AUDITED	2019-20 ACTUAL	2020-21 AUDITED	2021-22 ACTUAL	2021-22 BUDGET
10 E 800 542 ----- ---	BUILDING IMPROVEMENTS REPLACEM	0	9,804	0	0	0
10 E 800 551 ----- ---	EQUIPMENT/VEHICLES NOT DEPRECI	16,975	74,788	0	0	0
10 E 800 581 ----- ---	TECH RELATED HARWARE	90,581	16,332	28,170	60,000	60,000
10 E 800 582 ----- ---	TECH RELATED SOFTWARE	0	5,365	0	0	0
10 E 800 5-- ----- ---	CAPITAL OBJECTS	107,556	106,289	28,170	60,000	60,000
10 E 800 712 ----- ---	DISTRICT PROPERTY INSURANCE	0	37,920	54,352	61,025	61,025
10 E 800 713 ----- ---	WORKER'S COMPENSATION	77,275	72,590	66,761	43,000	43,000
10 E 800 715 ----- ---	DISTRICT MULTIPLE COVERAGE	59,936	24,302	15,793	16,375	16,375
10 E 800 716 ----- ---	DISTRICT STUDENT INSURANCE	10,975	10,426	10,217	11,260	11,260
10 E 800 730 ----- ---	UNEMPLOYMENT COMPENSATION	4	3,206	12,062	0	0
10 E 800 7-- ----- ---	INSURANCE AND JUDGMENTS	148,190	148,444	159,185	131,660	131,660
10 E 800 827 ----- ---	SPECIAL EDUCATION	1,233,535	1,354,237	1,359,451	1,346,739	1,346,739
10 E 800 8-- ----- ---	OPERATING TRANSFERS OUT	1,233,535	1,354,237	1,359,451	1,346,739	1,346,739
10 E 800 941 ----- ---	DISTRICT DUES AND FEES	5,410	14,244	6,787	4,680	4,680
10 E 800 942 ----- ---	EMPLOYEE DUES AND FEES	2,877	2,057	2,797	3,135	3,135
10 E 800 972 ----- ---	NON-AIDABLE REFUND	29,705	0	0	200	200
10 E 800 999 ----- ---	OTHER MISCELLANEOUS	1,990	0	0	0	0
10 E 800 9-- ----- ---	OTHER OBJECTS	39,982	16,301	9,584	8,015	8,015
10 E 8-- --- ----- ---	DISTRICT WIDE	5,521,930	5,495,452	5,701,299	6,359,778	6,359,778
<hr/> Grand Expense Totals		5,521,930	5,495,452	5,701,299	6,359,778	6,359,778

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

Summer School Expenditures—Location 900

ACCOUNT NUMBER	OBJECT	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
10 E 900 110 ----- ---	PERMANENT FULL-TIME	48,312	1,312		1,312		4,531	66,300
10 E 900 120 ----- ---	PERMANENT PART-TIME	19,167		1,978			75,650	27,240
10 E 900 140 ----- ---	TEMPORARY PART TIME		0		0		7,441	0
10 E 900 1-- ----- ---	SALARIES	67,479		3,290			87,622	93,540
10 E 900 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	2,597			66		4,132	3,986
10 E 900 222 ----- ---	EMPLOYER SOCIAL SECURITY	4,133			203		5,430	2,862
10 E 900 229 ----- ---	MEDICARE-FICA	967			48		1,270	1,357
10 E 900 2-- ----- ---	EMPLOYEE BENEFITS	7,697			317		10,832	8,205
10 E 900 341 ----- ---	PUPIL TRAVEL	30,552			0		32,212	32,000
10 E 900 3-- ----- ---	PURCHASED SERVICES	30,552			0		32,212	32,000
10 E 900 411 ----- ---	GENERAL SUPPLIES	5,947			651		5,309	13,300
10 E 900 4-- ----- ---	NON-CAPITAL OBJECTS	5,947			651		5,309	13,300
10 E 900 943 ----- ---	PUPIL DUES AND FEES		40		0		50	0
10 E 900 9-- ----- ---	OTHER OBJECTS		40		0		50	0
10 E 9-- --- ----- ---	SUMMER SCHOOL		111,715		4,258		136,025	147,045
***** End of report *****								

General Fund Expenditure Budget—All Locations

ACCOUNT NUMBER	LOCATION	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 BUDGET
10 E 100 --- ----- ---	ELEMENTARY SCHOOLS	2,052,824	2,006,268	2,105,672	2,104,579
10 E 200 --- ----- ---	MIDDLE SCHOOLS	1,675,534	1,838,426	1,813,955	1,812,016
10 E 400 --- ----- ---	SENIOR HIGH SCHOOLS	2,843,287	2,681,737	2,766,964	2,732,637
10 E 800 --- ----- ---	DISTRICT WIDE	5,521,930	5,495,452	5,701,299	6,359,778
10 E 900 --- ----- ---	SUMMER SCHOOL	111,715	4,258	136,025	147,045
10 - --- ----- ---	GENERAL FUND	12,205,290	12,026,141	12,523,915	13,156,055
***** End of report *****					

General Fund Revenue Budget

ACCOUNT NUMBER	SOURCE	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 BUDGET
10 R --- 211 ----- ---	CURRENT YEAR PROPERTY TAX	4,482,951	4,613,417	4,487,225	4,177,840
10 R --- 213 ----- ---	MOBILE HOME TAX	8,581	8,569	8,834	9,000
10 R --- 271 ----- ---	ADMISSIONS	34,197	31,463	5,520	30,000
10 R --- 280 ----- ---	INTEREST ON INVESTMENTS	34,828	19,821	12	25
10 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS	4,912	3,469	2,408	2,500
10 R --- 292 ----- ---	STUDENT FEES	88,051	65,500	80,529	75,000
10 R --- 293 ----- ---	RENTALS	5,450	3,725	3,600	7,200
10 R --- 295 ----- ---	SUMMER SCHOOL REVENUE	1,247	3,925	2,126	4,000
10 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	4,660,217	4,749,889	4,590,254	4,305,565
10 R --- 341 ----- ---	GENERAL TUITION/NON-OPEN ENROL	80	0	40	0
10 R --- 345 ----- ---	GENERAL TUITION-OPEN ENROLLMNT	1,008,101	1,050,885	1,243,930	1,308,778
10 R --- 390 ----- ---	OTHER INTER-DIST TRANSFER W/WI	3,275	2,528	4,346	4,000
10 R --- 3-- ----- ---	INTER-DISTRICT TRANSFERS W/WI	1,011,456	1,053,413	1,248,316	1,312,778
10 R --- 517 ----- ---	FEDL AID TRANSIT-CESA/INTERMED	6,878	8,032	4,766	5,352
10 R --- 5-- ----- ---	REVENUE FROM INTERMED SOURCE	6,878	8,032	4,766	5,352
10 R --- 612 ----- ---	TRANSPORTATION AID	61,181	58,434	167,008	61,000
10 R --- 613 ----- ---	LIBRARY AID	40,638	50,788	50,340	50,000
10 R --- 619 ----- ---	PER PUPIL ADJUSTMENT AID	0	3,155	2,784	3,000
10 R --- 621 ----- ---	EQUALIZATION AID	5,247,784	5,139,627	5,412,689	5,588,320
10 R --- 630 ----- ---	SPECIAL PROJECT GRANTS	32,571	36,415	50,751	23,320
10 R --- 660 ----- ---	DNR AID THRU LOCAL GOVERNMENT	729	782	803	800
10 R --- 691 ----- ---	STATE AID FOR EXEMPT COMPUTERS	48,977	49,922	50,867	50,868
10 R --- 695 ----- ---	PER PUPIL AID	625,878	697,480	679,672	677,446
10 R --- 696 ----- ---	HIGH COST TRANSPORTATION AID	117,856	104,296	0	120,000
10 R --- 699 ----- ---	OTHER REVENUE FROM STATE SOURC	91,831	84,331	16,274	50
10 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES	6,267,445	6,225,230	6,431,188	6,574,804
10 R --- 730 ----- ---	SPECIAL PROJECT GRANTS	35,611	25,120	100,981	396,201
10 R --- 751 ----- ---	IASA TITLE 1	95,223	79,101	107,616	107,281
10 R --- 780 ----- ---	FEDERAL REVENUE THROUGH STATE	691	40,023	35,294	20,000
10 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES	131,525	144,244	243,891	523,482
10 R --- 869 ----- ---	OTHER PROPERTY SALES	3,695	49,652	242	3,000
10 R --- 8-- ----- ---	NON-REVENUE SOURCES	3,695	49,652	242	3,000
10 R --- 964 ----- ---	INSURANCE DIVIDENDS	36,415	8,085	77,505	30,000
10 R --- 969 ----- ---	OTHER ADJUSTMENTS	0	157	0	0
10 R --- 971 ----- ---	AIDABLE	25,820	60,888	22,509	25,000
10 R --- 990 ----- ---	MISCELLANEOUS	6,963	5,028	15,325	5,000
10 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	69,198	74,158	115,339	60,000
10 - --- --- ----- ---	GENERAL FUND	12,150,414	12,304,618	12,633,996	12,784,981

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

B. Fund 21 (Special Revenue – Previously Donation) Special Revenue Fund Expenditure Budget

3frbud12.p VALDERS AREA SCHOOL DISTRICT 2:10 PM 09/08/21
 05.21.06.00.07-010175 SPECIAL REVENUE FUND EXPENDITURE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	OBJECT	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
21 E --- 310 -----	PERSONAL SERVICES		4,850		219		10,751	25,250
21 E --- 342 -----	EMPLOYEE TRAVEL		0		81		0	22,000
21 E --- 351 -----	ADVERTISING		0		0		0	300
21 E --- 354 -----	PRINTING		0		0		3,257	6,900
21 E --- 360 -----	DATA PROCESSING & CODING SERVI		0		0		14,002	5,000
21 E --- 370 -----	EDUC SERV NON GOVERN UNITS		0		0		18,150	15,000
21 E --- 3-- -----	PURCHASED SERVICES		4,850		300		46,160	74,450
21 E --- 411 -----	GENERAL SUPPLIES		2,003		10,294		81,145	43,070
21 E --- 420 -----	APPAREL		0		787		12,237	3,700
21 E --- 440 -----	NON-CAPITAL EQUIPMENT		0		0		4,189	4,350
21 E --- 4-- -----	NON-CAPITAL OBJECTS		2,003		11,081		97,571	51,120
21 E --- 941 -----	DISTRICT DUES AND FEES		0		0		274	300
21 E --- 942 -----	EMPLOYEE DUES AND FEES		0		0		200	200
21 E --- 943 -----	PUPIL DUES AND FEES		0		5,025		96,573	8,080
21 E --- 999 -----	OTHER MISCELLANEOUS		0		0		2,660	0
21 E --- 9-- -----	OTHER OBJECTS		0		5,025		99,707	8,580
21 - --- --- -----	SPECIAL REVENUE TRUST FUND		6,853		16,406		243,438	134,150

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

Special Revenue Fund Revenue Budget

3frbud12.p VALDERS AREA SCHOOL DISTRICT 2:00 PM 09/08/21
 05.21.06.00.07-010175 SPECIAL REVENUE FUND REVENUE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	SOURCE	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
21 R --- 000 -----			0		0		47,846	0
21 R --- 0-- -----			0		0		47,846	0
21 R --- 110 -----	TRANSFER FROM GENERAL FUND		1,434		0		0	0
21 R --- 1-- -----	OPERATING TRANSFERS IN		1,434		0		0	0
21 R --- 262 -----	SUPPLY RESALE		0		628		2,691	500
21 R --- 263 -----	EDUCATIONAL PROGRAM SALES		0		5,550		30,636	12,300
21 R --- 280 -----	INTEREST ON INVESTMENTS		0		0		32,306	37,025
21 R --- 291 -----	GIFTS, FUNDR, CONTRIBUTIONS		11,010		295,433		304,779	116,190
21 R --- 2-- -----	REVENUE FROM LOCAL SOURCES		11,010		301,611		370,412	166,015
21 R --- 969 -----	OTHER ADJUSTMENTS		0		315,067		525	0
21 R --- 990 -----	MISCELLANEOUS		0		760		-350	0
21 R --- 9-- -----	OTHER SOURCES OF REVENUE		0		315,827		175	0
21 - --- --- -----	SPECIAL REVENUE TRUST FUND		12,444		617,438		418,433	166,015

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

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

ACCOUNT NUMBER	OBJECT	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 BUDGET
27 E --- 100 -----	SALARIES	1,052,740	1,084,952	1,110,747	1,106,354
27 E --- 110 -----	PERMANENT FULL-TIME	16,340	27,006	20,521	25,286
27 E --- 120 -----	PERMANENT PART-TIME	214,659	235,688	262,134	284,929
27 E --- 140 -----	TEMPORARY PART TIME	31,638	16,451	27,717	18,700
27 E --- 1-- -----	SALARIES	1,315,377	1,364,097	1,421,119	1,435,269
27 E --- 212 -----	EMPLOYER SHARE PAID RETIREMENT	84,729	89,460	94,065	93,725
27 E --- 222 -----	EMPLOYER SOCIAL SECURITY	76,355	79,608	83,105	76,043
27 E --- 229 -----	MEDICARE-FICA	17,858	18,618	19,436	17,859
27 E --- 230 -----	LIFE INSURANCE	554	524	550	520
27 E --- 241 -----	MEDICAL INSURANCE	380,687	352,548	361,254	390,730
27 E --- 243 -----	DENTAL INSURANCE	27,510	27,174	28,266	29,429
27 E --- 249 -----	HEALTH SAVINGS ACCOUNT	13,719	20,569	21,565	19,210
27 E --- 251 -----	INCOME PROTECTION INSURANCE	3,399	3,310	3,545	3,680
27 E --- 292 -----	ANNUITY PAYMENTS BY DISTRICT	3,750	3,750	3,750	3,750
27 E --- 2-- -----	EMPLOYEE BENEFITS	608,561	595,561	615,536	634,946
27 E --- 310 -----	PERSONAL SERVICES	5,863	12,508	1,770	3,150
27 E --- 321 -----	TECHNOLOGY RELATED REPAIRS & M	135	0	0	0
27 E --- 324 -----	NON-TECH RELATED REPAIRS &	778	912	75	150
27 E --- 341 -----	PUPIL TRAVEL	1,342	1,775	194	250
27 E --- 342 -----	EMPLOYEE TRAVEL	2,040	733	129	750
27 E --- 348 -----	FUEL FOR VEHICLES	64	0	0	0
27 E --- 351 -----	ADVERTISING	397	409	813	1,000
27 E --- 360 -----	DATA PROCESSING & CODING SERVI	1,935	1,671	16,419	3,700
27 E --- 362 -----	Software as a Service	0	0	0	4,075
27 E --- 382 -----	TRANSFER TO OTHER SCHOOL DIST	0	23,691	19,680	0
27 E --- 386 -----	TRANSFER TO CESA	1,884	46,093	39,784	45,000
27 E --- 3-- -----	PURCHASED SERVICES	14,438	87,792	78,864	58,075
27 E --- 411 -----	GENERAL SUPPLIES	6,482	7,956	9,971	10,100
27 E --- 440 -----	NON-CAPITAL EQUIPMENT	0	0	5,488	3,050
27 E --- 460 -----	EQUIPMENT COMPONENTS	1,196	0	0	6,000
27 E --- 470 -----	TEXTBOOKS	0	1,500	0	0
27 E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	5,331	998	5,924	0
27 E --- 481 -----		0	3,337	0	0
27 E --- 4-- -----	NON-CAPITAL OBJECTS	13,009	13,791	21,383	19,150
27 E --- 551 -----	EQUIPMENT/VEHICLES NOT DEPRECI	0	7,574	0	0
27 E --- 581 -----	TECH RELATED HARWARE	0	9,910	0	0
27 E --- 5-- -----	CAPITAL OBJECTS	0	17,484	0	0
27 E --- 941 -----	DISTRICT DUES AND FEES	0	586	0	0
27 E --- 942 -----	EMPLOYEE DUES AND FEES	965	1,315	1,013	1,046
27 E --- 9-- -----	OTHER OBJECTS	965	1,901	1,013	1,046
27 - --- --- -----	SPECIAL EDUCATION FUND	1,952,350	2,080,626	2,137,915	2,148,486
***** End of report *****					

Special Education Fund Revenue Budget

ACCOUNT NUMBER	SOURCE	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 BUDGET
27 R --- 110 ----- ---	TRANSFER FROM GENERAL FUND	1,233,535	1,354,237	1,359,451	1,346,739
27 R --- 1-- ----- ---	OPERATING TRANSFERS IN	1,233,535	1,354,237	1,359,451	1,346,739
27 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS	744	0	0	0
27 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	744	0	0	0
27 R --- 516 ----- ---	TRANSIT OF STATE AID CESA	0	0	9,408	3,000
27 R --- 5-- ----- ---	REVENUE FROM INTERMED SOURCE	0	0	9,408	3,000
27 R --- 611 ----- ---	HANDICAPPED AID	403,864	430,366	492,288	471,167
27 R --- 697 ----- ---	AID FOR SPECIAL ED TRANSITION	5,000	7,000	9,000	0
27 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES	408,864	437,366	501,288	471,167
27 R --- 730 ----- ---	SPECIAL PROJECT GRANTS	214,936	233,612	220,421	287,580
27 R --- 780 ----- ---	FEDERAL REVENUE THROUGH STATE	94,272	49,508	47,339	40,000
27 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES	309,208	283,120	267,760	327,580
27 R --- 971 ----- ---	AIDABLE	0	5,905	0	0
27 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	0	5,905	0	0
27 - --- --- ----- ---	SPECIAL EDUCATION FUND	1,952,351	2,080,628	2,137,907	2,148,486
***** End of report *****					

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

3frbud12.p VALDERS AREA SCHOOL DISTRICT 9:37 AM 09/07/21
 05.21.06.00.07-010175 DEBT SERVICE EXPENDITURE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	OBJECT	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
39 E --- 673 ----- ---	LONG-TERM NOTES PRINCIPAL		6,375,000		0		0	0
39 E --- 675 ----- ---	LONG TERM BONDS PRINCIPAL		610,000		615,000		625,000	640,000
39 E --- 683 ----- ---	LONG-TERM NOTES INTEREST		39,206		0		0	0
39 E --- 685 ----- ---	LONG-TERM BONDS INTEREST		211,260		275,578		266,476	256,101
39 E --- 690 ----- ---	OTHER DEBT RETIREMENT		134,925		950		950	950
39 E --- 6-- ----- ---	DEBT RETIREMENT		7,370,391		891,528		892,426	897,051
39 - --- --- ----- ---	DEBT SERVICE - REFERENDUM APPR		7,370,391		891,528		892,426	897,051
***** End of report *****								

Debt Service Fund Revenue Budget

3frbud12.p VALDERS AREA SCHOOL DISTRICT 9:38 AM 09/07/21
 05.21.06.00.07-010175 DEBT SERVICE REVENUE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	SOURCE	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
39 R --- 211 ----- ---	CURRENT YEAR PROPERTY TAX		875,000		836,000		886,289	792,950
39 R --- 280 ----- ---	INTEREST ON INVESTMENTS		23,662		5,000		396	400
39 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES		898,662		841,000		886,685	793,350
39 R --- 875 ----- ---	LONG-TERM BONDS		6,375,000		0		0	0
39 R --- 8-- ----- ---	NON-REVENUE SOURCES		6,375,000		0		0	0
39 R --- 968 ----- ---	DEBT ISSUE PREMIUM & ACCR INT		397,361		0		0	0
39 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE		397,361		0		0	0
39 - --- --- ----- ---	DEBT SERVICE - REFERENDUM APPR		7,671,023		841,000		886,685	793,350
***** End of report *****								

E. Fund 49 (Capital Projects Fund) Capital Projects Fund Expenditure Budget

3frbud12.p VALDERS AREA SCHOOL DISTRICT 9:38 AM 09/07/21
 05.21.06.00.07-010175 BUILDING FUND EXPENDITURE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	OBJECT	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	UNAUDITED	ACTUAL	BUDGET
49 E --- 310 ----- ---	PERSONAL SERVICES		239,577		2,518,288		9,554	0
49 E --- 327 ----- ---	CONSTRUCTION SERVICES		2,833,469		0		281,163	100,000
49 E --- 3-- ----- ---	PURCHASED SERVICES		3,073,046		2,518,288		290,717	100,000
49 E --- 582 ----- ---	TECH RELATED SOFTWARE		0		3,178		0	0
49 E --- 5-- ----- ---	CAPITAL OBJECTS		0		3,178		0	0
49 E --- 690 ----- ---	OTHER DEBT RETIREMENT		11,982		0		0	0
49 E --- 6-- ----- ---	DEBT RETIREMENT		11,982		0		0	0
49 - --- --- ----- ---	CAPITAL PROJECTS FUND		3,085,028		2,521,466		290,717	100,000
***** End of report *****								

Capital Projects Fund Revenue Budget

3frbud12.p VALDERS AREA SCHOOL DISTRICT 9:38 AM 09/07/21
 05.21.06.00.07-010175 BUILDING FUND REVENUE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	SOURCE	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	UNAUDITED	ACTUAL	BUDGET
49 R --- 280 ----- ---	INTEREST ON INVESTMENTS		106,510		70,313		709	0
49 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES		106,510		70,313		709	0
49 - --- --- ----- ---	CAPITAL PROJECTS FUND		106,510		70,313		709	0
***** End of report *****								

F. Fund 50 (Food Service Fund) Food Service Fund Expenditure Budget

ACCOUNT NUMBER	OBJECT	2018-19 AUDITED ACTUAL	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 BUDGET
50 E --- 110 ----- ---	PERMANENT FULL-TIME	106,045	115,751	114,070	123,087
50 E --- 1-- ----- ---	SALARIES	106,045	115,751	114,070	123,087
50 E --- 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	6,498	7,180	6,099	6,787
50 E --- 222 ----- ---	EMPLOYER SOCIAL SECURITY	6,294	6,890	6,474	7,049
50 E --- 229 ----- ---	MEDICARE-FICA	1,472	1,612	1,514	1,646
50 E --- 230 ----- ---	LIFE INSURANCE	54	47	33	109
50 E --- 241 ----- ---	MEDICAL INSURANCE	25,533	26,520	29,600	47,539
50 E --- 243 ----- ---	DENTAL INSURANCE	1,830	1,691	2,455	3,440
50 E --- 249 ----- ---	HEALTH SAVINGS ACCOUNT	425	850	638	638
50 E --- 251 ----- ---	INCOME PROTECTION INSURANCE	288	243	287	335
50 E --- 2-- ----- ---	EMPLOYEE BENEFITS	42,394	45,033	47,100	67,543
50 E --- 310 ----- ---	PERSONAL SERVICES	805	534	514	1,000
50 E --- 324 ----- ---	NON-TECH RELATED REPAIRS &	9,485	13,261	5,672	8,670
50 E --- 329 ----- ---	CLEANING SERVICES	0	700	0	0
50 E --- 342 ----- ---	EMPLOYEE TRAVEL	847	312	499	1,000
50 E --- 351 ----- ---	ADVERTISING	87	0	411	500
50 E --- 360 ----- ---	DATA PROCESSING & CODING SERVI	3,142	2,483	2,577	3,500
50 E --- 382 ----- ---	TRANSFER TO OTHER SCHOOL DIST	300	300	0	300
50 E --- 387 ----- ---	TRANSFER TO STATE	5,204	9,319	36,161	5,500
50 E --- 3-- ----- ---	PURCHASED SERVICES	19,870	26,909	45,834	20,470
50 E --- 411 ----- ---	GENERAL SUPPLIES	7,095	10,161	13,202	16,000
50 E --- 415 ----- ---	FOOD	177,956	172,732	150,898	221,000
50 E --- 440 ----- ---	NON-CAPITAL EQUIPMENT	0	0	10,130	5,000
50 E --- 460 ----- ---	EQUIPMENT COMPONENTS	0	4,193	0	0
50 E --- 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	0	787	0	0
50 E --- 4-- ----- ---	NON-CAPITAL OBJECTS	185,051	187,873	174,230	242,000
50 E --- 551 ----- ---	EQUIPMENT/VEHICLES NOT DEPRECI	16,348	0	0	0
50 E --- 563 ----- ---	EQUIP/VEH REPL IND DEPRECIATIO	0	0	51,397	0
50 E --- 581 ----- ---	TECH RELATED HARWARE	0	695	0	0
50 E --- 5-- ----- ---	CAPITAL OBJECTS	16,348	695	51,397	0
50 E --- 941 ----- ---	DISTRICT DUES AND FEES	595	595	895	800
50 E --- 942 ----- ---	EMPLOYEE DUES AND FEES	278	53	156	500
50 E --- 9-- ----- ---	OTHER OBJECTS	873	648	1,051	1,300
50 - --- --- ----- ---	FOOD SERVICE	370,581	376,909	433,682	454,400
***** End of report *****					

Food Service Fund Revenue Budget

ACCOUNT NUMBER	SOURCE	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
50 R --- 251 ----- ---	FOOD SERVICE-PUPIL SALES	198,862	147,256	43,114				50,000
50 R --- 252 ----- ---	FOOD SERVICE-ADULT SALES	6,974	3,999	7,579				7,300
50 R --- 259 ----- ---	OTHER FOOD SERVICE SALES	5,990	3,240	0				0
50 R --- 299 ----- ---	MISCELLANEOUS	0	0	2,705				3,000
50 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	211,826	154,495	53,398				60,300
50 R --- 617 ----- ---	FOOD SERVICE AID	6,892	7,483	8,593				8,800
50 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES	6,892	7,483	8,593				8,800
50 R --- 715 ----- ---	COMMODITY CASH-OUT	24,676	27,319	30,780				31,000
50 R --- 717 ----- ---	FOOD SERVICE AID	117,104	192,970	353,922				353,000
50 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES	141,780	220,289	384,702				384,000
50 R --- 990 ----- ---	MISCELLANEOUS	757	1,121	1,227				1,300
50 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	757	1,121	1,227				1,300
50 - --- --- ----- ---	FOOD SERVICE	361,255	383,388	447,920				454,400
***** End of report *****								

G. Fund 72 (Scholarship Fund) Scholarship Funds Expenditure Budget

3frbud12.p VALDERS AREA SCHOOL DISTRICT 9:21 AM 09/08/21
 05.21.06.00.07-010175 SCHOLARSHIP FUNDS EXPENDITURE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	OBJECT	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
72 E --- 969 ----- ---	OTHER ADJUSTMENTS		0		0		0	0
72 E --- 991 ----- ---	GIFTS, DONATIONS AND CONTRIBUT		10,350		325,067		0	0
72 E --- 9-- ----- ---	OTHER OBJECTS		10,350		325,067		0	0
72 - --- --- ----- ---	SCHOLARSHIP FUNDS		10,350		325,067		0	0
***** End of report *****								

Scholarship Funds Revenue Budget

3frbud12.p VALDERS AREA SCHOOL DISTRICT 9:31 AM 09/08/21
 05.21.06.00.07-010175 SCHOLARSHIP FUNDS REVENUE BUDGET (Date: 8/2021) PAGE: 1

ACCOUNT NUMBER	SOURCE	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
72 R --- 280 ----- ---	INTEREST ON INVESTMENTS		11,796		14,140		0	0
72 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS		17,500		7,079		0	0
72 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES		29,296		21,219		0	0
72 - --- --- ----- ---	SCHOLARSHIP FUNDS		29,296		21,219		0	0
***** End of report *****								

H. Fund 80 (Community Service Fund) Community Service Fund Expenditure Budget

ACCOUNT NUMBER	OBJECT	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
80 E --- 100 ----- ---	SALARIES	19,316		19,974		37,589		38,211
80 E --- 110 ----- ---	PERMANENT FULL-TIME	1,437		3,288		1,824		2,000
80 E --- 120 ----- ---	PERMANENT PART-TIME	19,594		8,782		19,350		26,556
80 E --- 140 ----- ---	TEMPORARY PART TIME	1,255		0		203		850
80 E --- 1-- ----- ---	SALARIES	41,602		32,044		58,966		67,617
80 E --- 212 ----- ---	EMPLOYER SHARE PAID RETIREMENT	1,549		1,722		2,383		2,083
80 E --- 222 ----- ---	EMPLOYER SOCIAL SECURITY	2,533		1,913		3,598		4,171
80 E --- 229 ----- ---	MEDICARE-FICA	591		448		843		982
80 E --- 230 ----- ---	LIFE INSURANCE	40		43		76		70
80 E --- 241 ----- ---	MEDICAL INSURANCE	1,759		2,108		2,669		2,450
80 E --- 243 ----- ---	DENTAL INSURANCE	124		137		115		148
80 E --- 249 ----- ---	HEALTH SAVINGS ACCOUNT	0		65		64		64
80 E --- 251 ----- ---	INCOME PROTECTION INSURANCE	51		58		60		59
80 E --- 2-- ----- ---	EMPLOYEE BENEFITS	6,647		6,494		9,808		10,027
80 E --- 310 ----- ---	PERSONAL SERVICES	789		0		2,265		4,450
80 E --- 324 ----- ---	NON-TECH RELATED REPAIRS &	0		209		0		1,900
80 E --- 343 ----- ---	CONTRACTED SERVICE TRAVEL	0		0		3,153		5,700
80 E --- 351 ----- ---	ADVERTISING	914		317		403		470
80 E --- 355 ----- ---	TELEPHONE	0		312		312		600
80 E --- 3-- ----- ---	PURCHASED SERVICES	1,703		838		6,133		13,120
80 E --- 411 ----- ---	GENERAL SUPPLIES	6,677		3,625		4,047		8,450
80 E --- 420 ----- ---	APPAREL	0		0		806		0
80 E --- 440 ----- ---	NON-CAPITAL EQUIPMENT	2,701		3,572		932		2,400
80 E --- 450 ----- ---	OBJECTS FOR RESALE	477		0		0		800
80 E --- 480 ----- ---	SUPPLIES - TECHNOLOGY RELATED	398		0		488		500
80 E --- 4-- ----- ---	NON-CAPITAL OBJECTS	10,253		7,197		6,273		12,150
80 E --- 551 ----- ---	EQUIPMENT/VEHICLES NOT DEPRECI	2,670		290		4,892		8,000
80 E --- 581 ----- ---	TECH RELATED HARWARE	0		695		0		0
80 E --- 5-- ----- ---	CAPITAL OBJECTS	2,670		985		4,892		8,000
80 E --- 715 ----- ---	DISTRICT MULTIPLE COVERAGE	65		0		235		250
80 E --- 730 ----- ---	UNEMPLOYMENT COMPENSATION	0		0		0		200
80 E --- 7-- ----- ---	INSURANCE AND JUDGMENTS	65		0		235		450
80 E --- 941 ----- ---	DISTRICT DUES AND FEES	250		67		0		150
80 E --- 943 ----- ---	PUPIL DUES AND FEES	330		0		98		600
80 E --- 9-- ----- ---	OTHER OBJECTS	580		67		98		750
80 - --- --- ----- ---	COMMUNITY SERVICE FUND	63,520		47,625		86,405		112,114
***** End of report *****								

Community Service Fund Revenue Budget

ACCOUNT NUMBER	SOURCE	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
80 R --- 211 ----- ---	CURRENT YEAR PROPERTY TAX	60,219	57,534			105,000		94,364
80 R --- 262 ----- ---	SUPPLY RESALE		497		0		0	800
80 R --- 272 ----- ---	COMMUNITY SERVICE FEES		9,254		1,757		13,100	16,450
80 R --- 291 ----- ---	GIFTS, FUNDR, CONTRIBUTIONS		0		35		0	0
80 R --- 293 ----- ---	RENTALS		0		0		110	200
80 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	69,970		59,326		118,210		111,814
80 - --- --- ----- ---	COMMUNITY SERVICE FUND	69,970		59,326		118,210		111,814
***** End of report *****								

I. All Funds District Expenditure Budget by Fund

ACCOUNT NUMBER	FUND	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	BUDGET
10 - - - - -	GENERAL FUND	12,205,290		12,026,141		12,523,915		13,156,055
11 - - - - -	WELLNESS GRANT		1,434		0		0	0
21 - - - - -	SPECIAL REVENUE TRUST FUND		6,853		16,406		243,438	134,150
27 - - - - -	SPECIAL EDUCATION FUND		1,952,350		2,080,626		2,137,915	2,148,486
39 - - - - -	DEBT SERVICE - REFERENDUM APPR		7,370,391		891,528		892,426	897,051
49 - - - - -	CAPITAL PROJECTS FUND		3,085,028		2,521,466		290,717	100,000
50 - - - - -	FOOD SERVICE		370,581		376,909		433,682	454,400
72 - - - - -	SCHOLARSHIP FUNDS		10,350		325,067		0	0
80 - - - - -	COMMUNITY SERVICE FUND		63,520		47,625		86,405	112,114
<hr/> Grand Expense Totals			25,065,797		18,285,768		16,608,498	17,002,256
***** End of report *****								

District Revenue Budget by Fund

ACCOUNT NUMBER	Src	2018-19		2019-20		2020-21		2021-22
		AUDITED	ACTUAL	AUDITED	ACTUAL	AUDITED	ACTUAL	ESTIMATED BUDGET
10 - - - - -	GENERAL FUND	12,150,414		12,304,618		12,633,996		12,784,981
21 - - - - -	SPECIAL REVENUE TRUST FUND		12,444		617,438		418,433	166,015
27 - - - - -	SPECIAL EDUCATION FUND		1,952,351		2,080,628		2,137,907	2,148,486
39 - - - - -	DEBT SERVICE - REFERENDUM APPR		7,671,023		841,000		886,685	793,350
49 - - - - -	CAPITAL PROJECTS FUND		106,510		70,313		709	0
50 - - - - -	FOOD SERVICE		361,255		383,388		447,920	454,400
72 - - - - -	SCHOLARSHIP FUNDS		29,296		21,219		0	0
80 - - - - -	COMMUNITY SERVICE FUND		69,970		59,326		118,210	111,814
<hr/> Grand Revenue Totals			22,353,263		16,377,930		16,643,860	16,459,046
***** End of report *****								

J. Balance Sheet – Funds 10, 13, 21, 27, 39, 49, 50, 80

	2019-2020	2020-21	2021-22
	Audited Actual	Unaudited Actual	Budget
FUND 10: GENERAL FUND			
Assets			
Cash	1,889,113.00	2,287,710.00	1,923,101.00
Receivables	1,492,685.00	1,450,967.00	1,480,000.00
Due from Other Funds	11,444.00	11,444.00	11,444.00
Due from Governments	213,324.00	230,805.00	230,000.00
Prepaid Expenses	1,379.00	81,726.00	60,200.00
Total Assets	3,607,945.00	4,062,652.00	3,704,745.00
Liabilities			
Payables	410,723.00	752,145.00	750,000.00
Due to Other Funds	1,965.00	1,965.00	1,965.00
Other Current Liabilities	4,813.00	8,013.00	8,000.00
Deferred Revenues	925.00	925.00	925.00
Total Liabilities	418,426.00	763,048.00	760,890.00
Fund 10 Equity	3,189,519.00	3,299,604.00	2,943,855.00
FUND 13: SELFINSURED DENTAL			
Assets	64,158.00	68,033.00	68,000.00
Liabilities	64,158.00	68,033.00	68,000.00
Fund 13 Equity	-	-	-
FUND 21: SPECIAL REVENUE FUND (PREVIOUSLY DONATION FUND)			
Assets	616,253.00	805,459.00	796,412.00
Liabilities	4,300.00	18,513.00	23,000.00
Fund 21 Equity	611,953.00	786,947.00	819,412.00
FUND 27: SPECIAL EDUCATION			
Assets	3,459.00	1,800.00	1,800.00
Liabilities	3,459.00	1,800.00	1,800.00
Fund 27 Equity	-	-	-
FUND 39: DEBT SERVICE			
Assets	277,533.00	271,792.00	168,091.00
Liabilities	-	-	-
Fund 39 Equity	277,533.00	271,792.00	168,091.00
FUND 49: CAPITAL PROJECTS			
Assets	935,811.00	580,598.00	480,598.00
Liabilities	65,204.00		-
Fund 49 Equity	870,607.00	580,598.00	480,598.00
FUND 50: FOOD SERVICE			
Assets	164,039.00	173,986.00	174,500.00
Liabilities	36,330.00	32,041.00	32,555.00
Fund 50 Equity	127,709.00	141,945.00	141,945.00
FUND 80: COMMUNITY SERVICE			
Assets	121,335.00	155,487.00	155,400.00
Liabilities	5,167.00	7,516.00	7,429.00
Fund 80 Equity	116,168.00	147,971.00	147,971.00

K. Schedule of Student Fees for 2020-21

Elementary School (Grades 4K-4)

Supply Fee (Grade 4K)	5.00
Supply Fee (Grades K-4)	10.00
Assignment Notebook (Grades 2, 3, & 4)	4.00
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
Band Lesson Book (Grades 5, 6, & 7)	10.00
FACE (Grade 8)	5.00
Phy Ed (inline skating)	10.00
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
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Breakfast Prices Per Meal

Elementary School	1.40
Middle School	1.40
High School	1.40
Adult	1.95

Lunch Prices Per Meal

Elementary School	2.15
Middle School	2.40
High School	2.50
Adult	3.50
Child Guest	2.50

High School (Grades 9-12)

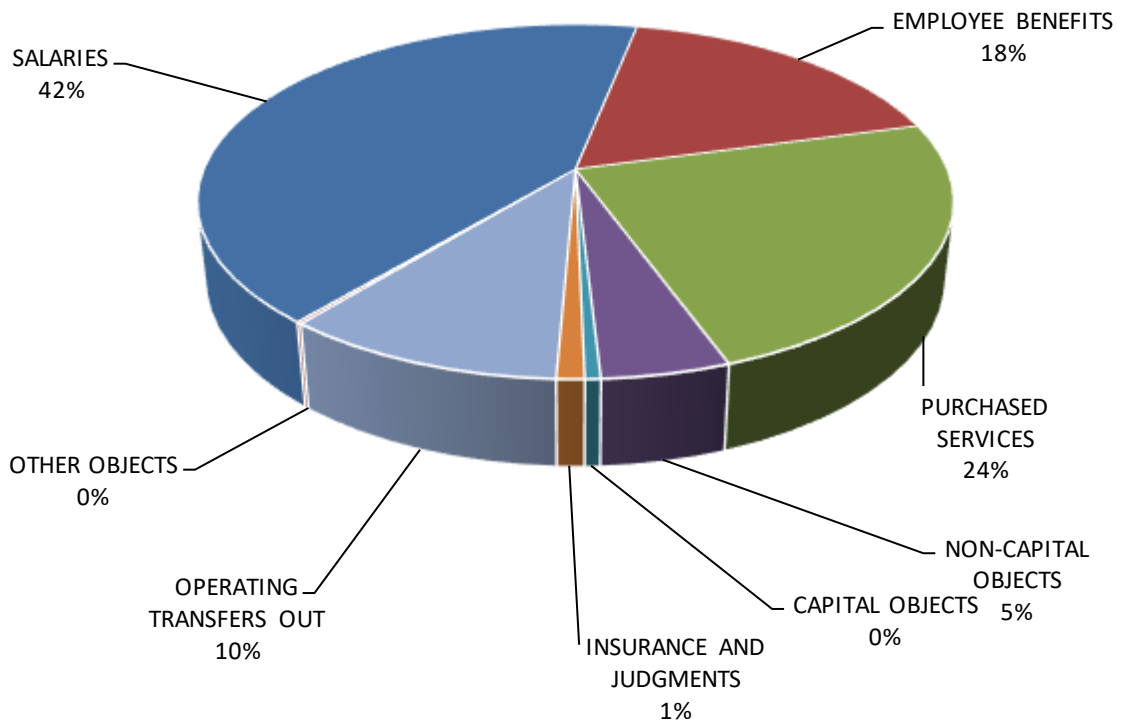
Supply Fee	20.00
Technology Fee	5.00
Lock Fee (Phy Ed) Freshmen/New Student *One time fee.	6.00
Heart Rate Monitor Strap Freshman/New Student *One time fee.	15.00
Newspaper	5.00
Non-Sport Activity Fee (Solo & Ensemble participation fee)	10.00
Sports Fee (per sport)	50.00
Chromebook Fee	55.00

Course Fees (*per semester unless otherwise noted*)

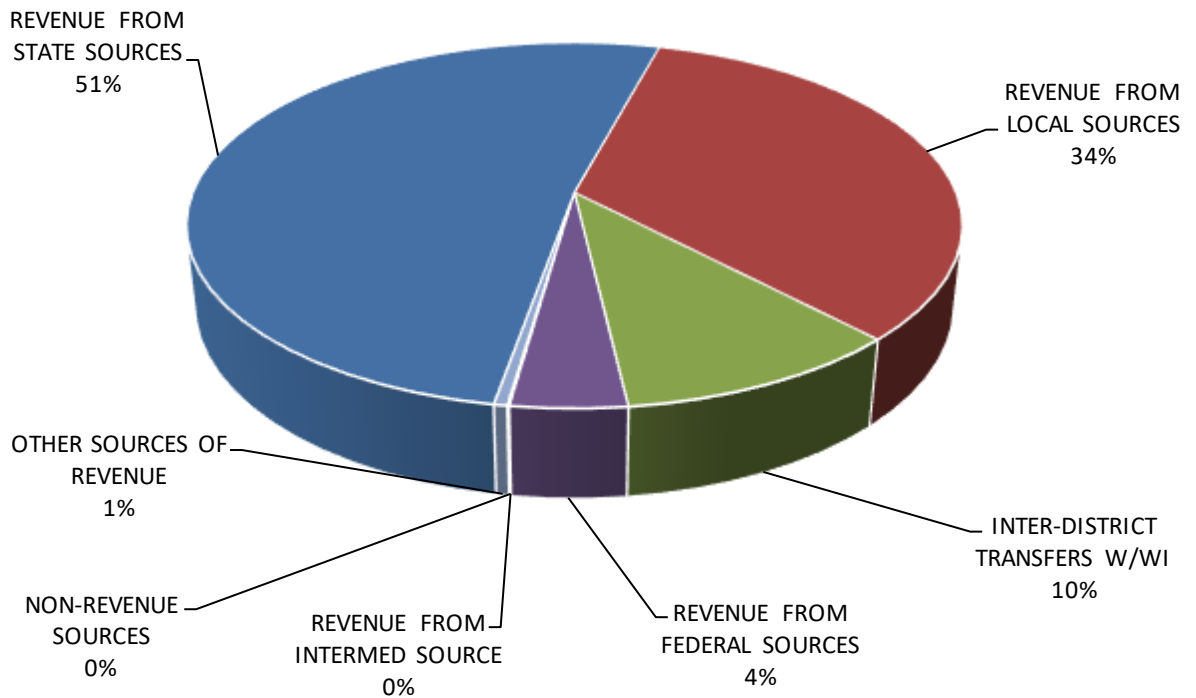
Art 1/Art Methods (Year course)	5.00
Art 2D (Year course)	5.00
Art 3D (Year course)	10.00
Art 4 Junior/Senior Art (Year course)	10.00
Art 5 Advanced Art/Ind Study (Year course)	20.00
Studio Art (Year course)	10.00
Culinary Arts I	15.00
Culinary Arts II	15.00
Culinary Arts III	15.00
Transportation Technology	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



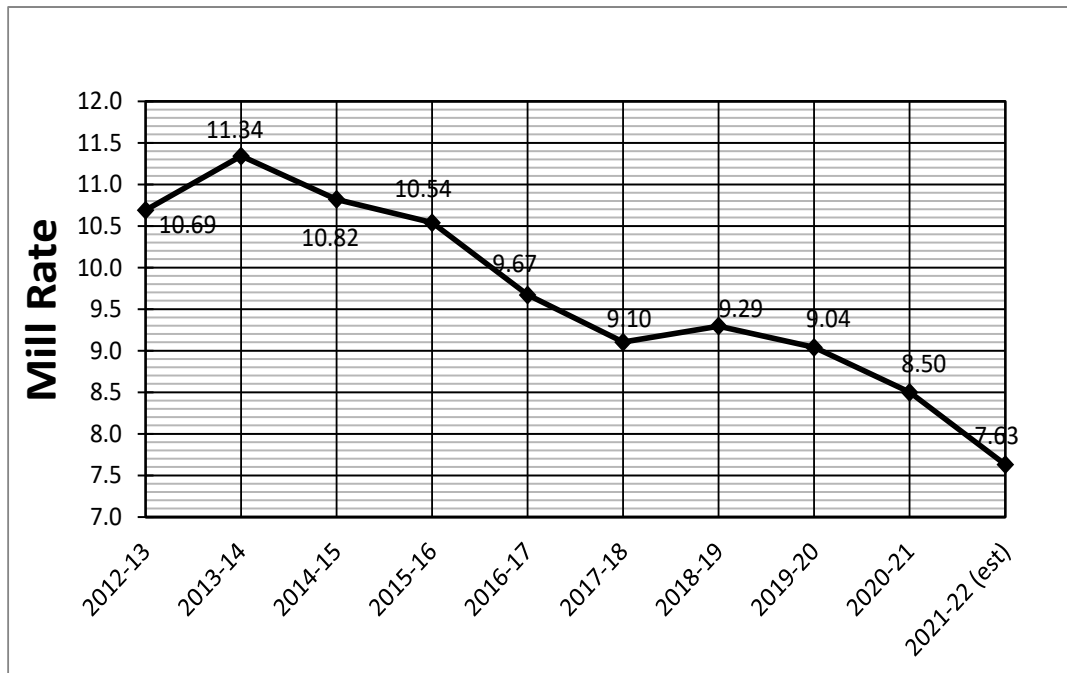
Budgeted Revenue



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

YEAR	TAX LEVY	FULL VALUE	TAX RATE/MILL	
			ESTIMATED*	ACTUAL
2012-13	5,682,494	531,409,450	11.21	10.69
2013-14	6,019,307	530,574,125	11.30	11.34
2014-15	5,864,114	541,895,478	10.82	10.82
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	5,065,154	663,701,388 **	7.63	***

- * The estimated tax rate/mill is the tax rate/mill that was approved at the annual meeting.
- ** Estimated as an increase of 4%. Last year the valuation increase was 4.8%.
- *** 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.



N. Estimated Value/Tax Levy for Municipalities

MUNICIPALITY	20-21 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	58,679,500	9.194900%	384,148	72,911	8,677	465,736
Cato	148,871,607	23.327731%	974,595	184,977	22,013	1,181,585
Eaton	55,945,963	8.766563%	366,253	69,514	8,272	444,040
Liberty	153,719,926	24.087447%	1,006,335	191,001	22,730	1,220,066
Manitowoc Rapids	57,917,676	9.075525%	379,161	71,964	8,564	459,689
Newton	60,345,689	9.455987%	395,056	74,981	8,923	478,960
Rockland	21,789,551	3.414357%	142,646	27,074	3,222	172,942
St. Nazianz	40,526,500	6.350380%	265,309	50,355	5,992	321,657
Whitelaw	40,378,000	6.327110%	264,337	50,171	5,971	320,478
Total	638,174,412	100.00%	4,177,840	792,950	94,364	5,065,154

21-22 Estimated Mill Rate = **5,065,154** which is a rate of **7.94** per thousand assuming no growth
638,174,412 in valuation - if the valuation increases by 4%, the mill rate
will decrease to **7.63** per thousand

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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, Ergtm
Valders Area School Board
KS/ame
09/16/2020

Approved at Board Meeting
10/26/2020

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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, 2020, 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 of 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 auditors consider 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, 2020, 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.

Emphasis of Matter

As described in Note 3.G., during 2020, the District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. As a result, the District identified activities previously reported as fiduciary activities that no longer meet the definition of fiduciary activity. In prior years, these amounts were reported in the student activity and scholarship funds. Our opinions are not modified with respect to his matter.

As described in Note 3.D, the District reported a prior period adjustment for \$239,577 in the governmental activities for engineering expenditures that were not capitalized in the prior year as part of the District's ongoing referendum project.

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 50 through 56 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 and supporting schedule 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 are presented for purposes of additional analysis, as required by the *Wisconsin Public School District Audit Manual* issued by the Wisconsin Department of Public Instruction, are also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards and schedule of expenditures of state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 auditing standards generally accepted in the United States of America. In our opinion, the information is 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 21, 2020, 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 21, 2020

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