

APPLETON AREA

SCHOOL DISTRICT

City of Appleton • City of Menasha • Town of Buchanan • Town of Grand Chute
• Village of Fox Crossing • Village of Harrison • Village of Little Chute



2019-2020
PROPOSED BUDGET

APPLETON AREA SCHOOL DISTRICT
2019 – 2020 Budget
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APPLETON AREA SCHOOL DISTRICT

2019 – 2020 Budget

AASD Mission Statement

To support success in life for Every Student, Every Day, we will:

- Ensure a safe, healthy and welcoming school environment for ALL.
- Ensure every student is academically, socially and emotionally successful and graduates ready for career, college and their community.
- Create and maintain strong family, community and business partnerships to accelerate our collective impact on student success.
- Align resources and operations directly to District priorities that ensure the success of all students with maximum efficiency and excellence.

AASD Board of Education

| <u>Member</u> | <u>Office</u> | <u>Term</u> |
|----------------------|--------------------------|--------------------|
| Kay S. Eggert | President | 2021 |
| Diane S. Barkmeier | Vice President | 2020 |
| Barry P. O'Connor | Clerk | 2020 |
| James R. Bowman | Treasurer | 2022 |
| Alvin T. Dupree | Member | 2020 |
| Leah C. Olson | Member & CESA 6 Delegate | 2021 |
| Deborah C. Truyma | Member | 2022 |

AASD Business Services Committee

James R. Bowman, Chair
Deb Truyma
Leah Olson

AASD Business Services Department

Greg Hartjes – Chief Financial Officer
Chris Peterson – Director of Business Services

APPLETON AREA SCHOOL DISTRICT

2019 – 2020

Executive Summary

Presented here is the 2019-2020 fiscal year budget for the Appleton Area School District. The total budget for all funds less inter-fund transfers is \$219,121,311. This budget proposal has been prepared using the best information available and will be reworked when new information is received. It is expected that revisions will be few and minor.

Budget/Program Highlights for 2019-2020

- We will see an increase to the Revenue Limit of approximately \$2.1 million as determined by the state of Wisconsin.
- Our Categorical Aid will increase by approximately \$1.6 million due to an increase of \$25 in per pupil aid and an increase to 26% for special education reimbursement.
- Tax rate will decrease from \$8.68 per \$1,000 of equalized valuation to \$8.32 per \$1,000 of equalized valuation.
- The District utilized a defeasance process during 2018-2019 to pay down long-term debt. The process saved the District approximately \$1.3 million in future interest. We will save \$1.6 million utilizing defeasance during the 2019-2020 fiscal year.
- The District's Equalized Property Value increased by 6.5%.
- Committed approximately \$1.2 million in additional staffing to better meet the needs of our students.
- Compensation increases for 2019-2020 were modest for all staff, with all employee groups seeing a 2.16% average increase.
- The District continues to explore options to reduce the cost of employee benefits, specifically health insurance.
- Opened a Welcome Center this past June to provide a location for enrollment and information gathering. The Welcome Center will provide a smooth transition for families newly enrolling in our District.
- The District is continuing to work toward culturally responsive, safe and welcoming school environments using effective instructional practices.
- Middle and high schools continue to transition to standards based curriculum, and the utilization of Canvas as a student learning management system.

APPLETON AREA SCHOOL DISTRICT
2019 – 2020
General Budget Information

APPLETON AREA SCHOOL DISTRICT

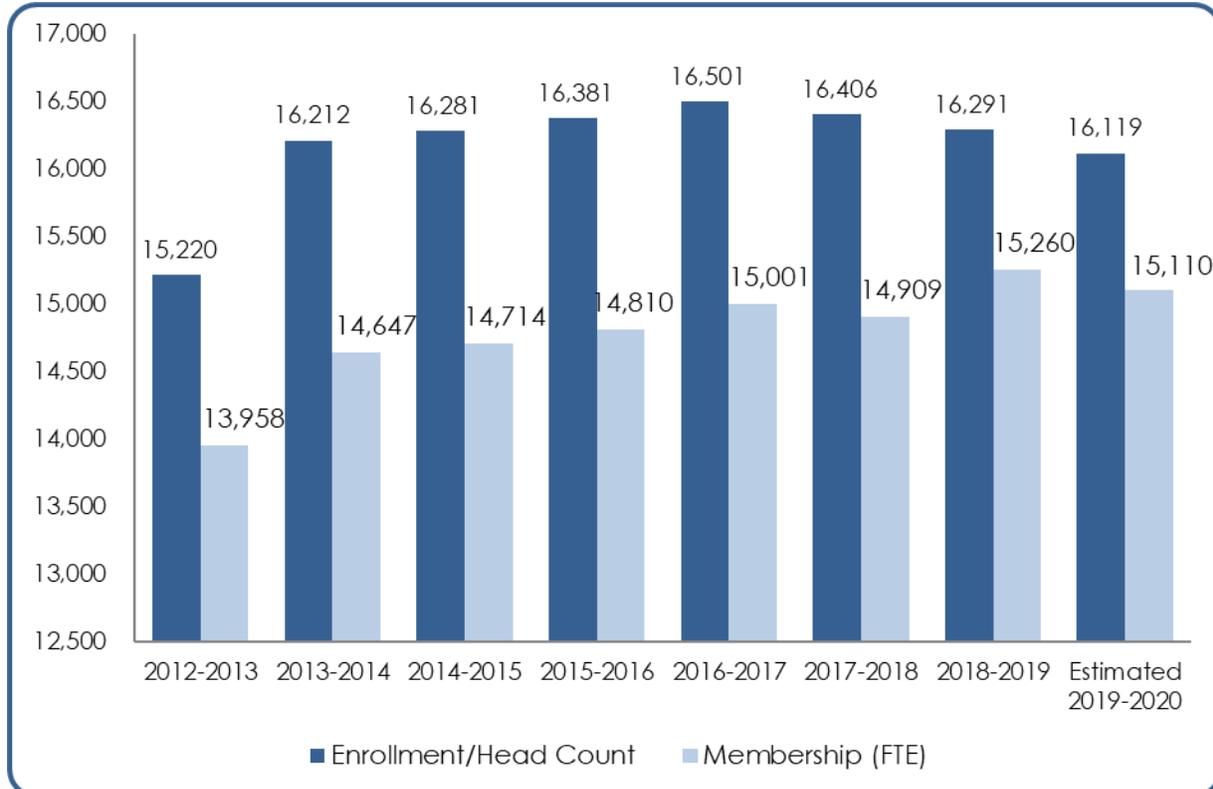
2019 – 2020

District Enrollment History

Below is a comparison of the Third Friday Student Count (Student Head Count/Enrollment) and Membership (FTE) Count; two counts significant for school districts.

Student Head Count/Enrollment → Includes those students filling “seats” in AASD (enrolled and eligible to attend class); adjustments are not made for open enrollment (resident vs. non-resident students). This count is primarily used for District planning purposes.

Membership (FTE) Count → Includes the student head count/enrollment with adjustments (less (-) non-resident open enrollment/in plus (+) resident open enrollment/out) calculated on a full-time equivalency (FTE) basis. This count is used when determining revenue limits and General State Aid. Membership FTE also includes Youth Challenge Academy resident students for revenue limit purposes.



APPLETON AREA SCHOOL DISTRICT

2019 – 2020

Staff Profile

The Appleton Area School District is people centered. The approximately 16,100 students are served and supported by about 1,950 staff members comprised of teachers, support staff including: secretaries, maintenance/custodial staff, paraprofessionals, administrative support and administrators. This does not include staff employed by contracted transportation, food services and Appleton Community 4K community partners.

The table and charts below compare staff by group over six years.

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | Change |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Teachers | 1,157.61 | 1,165.86 | 1,200.43 | 1,223.00 | 1,234.00 | 1,247.00 | 13.00 |
| Administrators | 67.30 | 67.30 | 68.00 | 68.00 | 69.00 | 69.00 | - |
| Support Staff* | 476.91 | 502.53 | 513.99 | 555.00 | 629.00 | 638.00 | 9.00 |
| TOTAL FTES | 1,701.82 | 1,735.69 | 1,782.42 | 1,846.00 | 1,932.00 | 1,954.00 | 22.00 |

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Fund Balance -- An Explanation

Governments, including school districts, usually organize their account systems based on "funds." A fund is a set of accounting records that is separated from others for the purpose of carrying on a certain activity.

Funds demonstrate that dollars are only being used for approved purposes. The Department of Public Instruction specifies that school districts must use particular funds. All school districts have a general fund and many have one or more other funds that account for specific activities.

A "fund balance" is created or increased when fund revenue exceed fund expenditures for a fiscal period. Correspondingly, a fund's balance is decreased when fund expenditures exceed fund revenues. The balance sheet accounts identify the assets that belong to a fund, such as cash or a grant payment receivable; and what liabilities it owes, such as accounts payable to a supplier. The difference between the fund's assets and liabilities equals the "fund balance." A positive fund balance represents a financial resource available to finance expenditures in following fiscal periods. A deficit fund balance can only be recovered by having revenues exceed expenditures in a following fiscal period.

A district with an appropriate fund balance can:

- Avoid excessive short term borrowing thereby avoiding associated interest cost.
- Accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs.
- Demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs.

The school board should determine the amount of fund balance appropriate for the fiscal management of the district. Presently AASD's fund balance equals 16% of expenditures in Funds 10 and 27. The following chart represents the District's fund balance history for the General Fund.

| Year | Amount |
|---------------------|------------------|
| June 2004 | \$ 13,461,574.81 |
| June 2005 | \$ 12,104,699.67 |
| June 2006 | \$ 12,399,779.71 |
| June 2007 | \$ 10,159,219.32 |
| June 2008 | \$ 10,930,078.72 |
| June 2009 | \$ 10,390,678.77 |
| June 2010 | \$ 15,088,929.04 |
| June 2011 | \$ 16,444,358.55 |
| June 2012 | \$ 18,212,524.60 |
| June 2013 | \$ 17,936,488.20 |
| June 2014 | \$ 17,886,330.28 |
| June 2015 | \$ 18,889,874.79 |
| June 2016 | \$ 23,555,881.38 |
| June 2017 | \$ 27,752,353.01 |
| June 2018 | \$ 31,162,729.00 |
| June 2019 | \$ 33,567,328.09 |
| Projected June 2020 | \$ 32,043,956.09 |

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Budget Overview/Tax Levy

The 2019-2020 limited revenue is up 1.68% from \$151.1 million in 2018-2019 to \$153.6 million. The revenue limit calls for a total estimated Property Tax Levy of \$69,915,229 up 2.29% from \$68,347,217. The Equalized Tax Rate would decrease approximately 3.96% from \$8.68 per \$1,000 of equalized valuation to \$8.33 per \$1,000. This is largely due to the increase in Equalized Property Valuation.

The final steps to the process of setting the tax levy include: obtaining final figures for enrollment and state aid and in mid-October.

| | Proposed Levy | Property Value | Estimated Equalized Tax Rate (Mill Rate) |
|------------------------------|---------------|------------------|--|
| General Fund (10) | \$ 56,233,997 | \$ 8,390,434,565 | \$ 6.70 |
| Debt Service Fund (38/39) | \$ 9,158,263 | \$ 8,390,434,565 | 1.09 |
| Capital Projects Fund (41) | \$ 2,460,000 | \$ 8,390,434,565 | 0.29 |
| Community Service Fund (80) | \$ 1,957,515 | \$ 8,390,434,565 | 0.23 |
| | \$ 69,809,775 | | \$ 8.32 |
| Prior Year (18-19) Levy Data | \$ 68,347,217 | \$ 7,877,234,972 | \$ 8.68 |
| \$ Increase | \$ 1,462,558 | | \$ (0.36) |
| Total Levy Increase = | 2.14% | Rate Increase = | -4.11% |

APPLETON AREA SCHOOL DISTRICT

2019 – 2020

Understanding the Tax Levy

LEVY DETERMINATION

Levies for Funds 10, 38 and 41 are determined by applying the revenue limit formula provided by the State. The levy for Fund 39 and 80 are not included in the revenue limit calculation.

The levies for Funds 10, 30, 40 and 80 are combined to arrive at the total levy required. The levy certified to each municipality is reduced by “computer aid” certified in October by the Department of Revenue (DOR). This aid allocation began several years ago, when the State declared certain technology exempt from property taxes.

RATE DETERMINATION

Once the levy is determined, a tax rate is calculated by dividing the total levy by the equalized value of the District excluding Tax Incremental Districts (TID). This figure is then multiplied by 1,000 to arrive at a rate per \$1,000 of value. The proposed rate of \$8.33 means an owner of a \$100,000 home would pay \$833 in school taxes.

It is important to point out that projections are based on estimated equalized values and estimated Equalization Aid. The State Department of Revenue provides certified values in mid-October. The Department of Public Instruction also certifies aid in mid-October.

The Board of Education must approve the levy before November 1 of each year. Final adjustments will be made prior to this approval.

EQUALIZED VALUATION FOR DISTRIBUTION OF THE LEVY

The District is comprised of eight municipalities each making up a relative share of the District levy. Equalized value is essentially fair market value. It is certified by the Department of Revenue and determines how the levy is to be distributed to each municipality. A 0.00% increase in value is used in the proposed budget for planning purposes. Once a municipality knows their share of the District levy, they distribute the levy to individual properties in the municipality based on assessed value.

The following page lists the estimated tax levy by fund compared to the actual levy for 2018-2018. It also shows the tax rate per fund and 2018-2019 comparison. Page 11 shows a history of the total tax levy, equalized value and tax rate.

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Tax Levy, Equalized Value and Rate History

| Levy Year | Levy Amout | Equalized Value | AASD Tax Rate | Tax Rate State Avg |
|------------------------|----------------------|-------------------------|----------------|--------------------|
| 1990 | \$ 38,896,117 | \$ 2,511,046,936 | \$ 15.49 | \$ 17.11 |
| 1991 | \$ 44,805,546 | \$ 2,666,238,757 | \$ 16.80 | \$ 17.51 |
| 1992 | \$ 49,585,130 | \$ 2,846,148,259 | \$ 17.42 | \$ 18.37 |
| 1993* | \$ 52,855,955 | \$ 3,016,590,391 | \$ 17.52 | \$ 17.91 |
| 1994 | \$ 50,831,278 | \$ 3,238,572,844 | \$ 15.70 | \$ 16.60 |
| 1995 | \$ 49,922,740 | \$ 3,480,726,916 | \$ 14.34 | \$ 15.26 |
| 1996 | \$ 36,114,205 | \$ 3,654,680,616 | \$ 9.88 | \$ 11.90 |
| 1997 | \$ 35,355,290 | \$ 3,856,324,536 | \$ 9.17 | \$ 11.30 |
| 1998 | \$ 41,336,929 | \$ 3,998,437,863 | \$ 10.34 | \$ 11.20 |
| 1999 | \$ 40,698,797 | \$ 4,167,025,675 | \$ 9.77 | \$ 10.68 |
| 2000 | \$ 42,514,685 | \$ 4,391,297,057 | \$ 9.68 | \$ 10.43 |
| 2001 | \$ 41,814,039 | \$ 4,683,463,904 | \$ 8.93 | \$ 10.04 |
| 2002 | \$ 43,107,065 | \$ 5,034,381,729 | \$ 8.56 | \$ 9.73 |
| 2003 | \$ 46,237,078 | \$ 5,323,628,057 | \$ 8.69 | \$ 9.56 |
| 2004 | \$ 47,883,051 | \$ 5,664,341,202 | \$ 8.45 | \$ 9.46 |
| 2005 | \$ 50,042,944 | \$ 6,028,793,698 | \$ 8.30 | \$ 8.63 |
| 2006 | \$ 51,024,049 | \$ 6,331,152,514 | \$ 8.06 | \$ 8.31 |
| 2007 | \$ 52,679,435 | \$ 6,685,363,038 | \$ 7.88 | \$ 8.45 |
| 2008 | \$ 55,479,645 | \$ 6,928,131,610 | \$ 8.01 | \$ 8.61 |
| 2009 | \$ 60,475,875 | \$ 7,177,689,214 | \$ 8.43 | \$ 9.18 |
| 2010 | \$ 65,622,305 | \$ 7,216,230,800 | \$ 9.09 | \$ 9.80 |
| 2011 | \$ 64,512,088 | \$ 7,033,795,775 | \$ 9.17 | \$ 9.88 |
| 2012 | \$ 63,284,286 | \$ 6,793,167,459 | \$ 9.32 | \$ 10.21 |
| 2013 | \$ 64,051,867 | \$ 6,815,489,181 | \$ 9.40 | \$ 10.37 |
| 2014 | \$ 66,200,286 | \$ 6,936,192,827 | \$ 9.54 | \$ 10.26 |
| 2015 | \$ 67,986,043 | \$ 7,079,269,550 | \$ 9.60 | \$ 10.25 |
| 2016 | \$ 65,736,356 | \$ 7,252,328,337 | \$ 9.06 | \$ 9.97 |
| 2017 | \$ 67,043,373 | \$ 7,648,631,179 | \$ 8.79 | \$ 9.79 |
| 2018 | \$ 68,347,217 | \$ 7,877,234,972 | \$ 8.68 | \$ 9.46 |
| 2019 ESTIMATED | \$ 68,809,775 | \$ 8,390,434,565 | \$ 8.32 | TBD |
| * Revenue Limits Began | | | | |

APPLETON AREA SCHOOL DISTRICT
2019 - 2020
Budget by Fund

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Distribution of Revenues -- Funds 10, 11 & 27

The **Source Dimension (revenues)** is used to classify revenue and other fund sources by origin. The majority of AASD revenue is received through state and local sources.

Revenue sources are divided into seven categories: Local (200), Inter-District Payments (300), Intermediate (500), State (600), Federal (700), Other Financing (800) and Other Sources (900). The main revenue dimensions are described below.

Local Revenues (200). There are several categories of local revenues. Of all the categories, the tax levy is, by far, the most significant. Other local revenues include school fees, admissions/activity fees, sale of non-capital items, gifts, and interest income. All local sources, except property taxes, are outside the revenue limit calculation.

State Aids (600). There are three forms of State aid; equalization, categorical and grants (Fund 11). The two largest state revenue sources are Equalization Aid and Handicapped Aid (Categorical Fund 27).

Equalization Aid is determined by comparing the District's property wealth per pupil to a State guarantee. The Appleton Area School District receives 54% of its Fund 10 revenues from Equalization Aid. The remainder (46%) of the support comes from property taxes and other state, federal, local revenues and open enrollment tuition.

Categorical aids are directly related to providing a service or having a particular program. The Handicapped Aid is the second largest source of income from the State and the largest categorical aid; it is recorded in Fund 27. Projected revenues are based on prior year's salary and benefit expenditures in Special Education and special transportation costs. Categorical aids are prorated based on legislative appropriation for a given year. The expected rate for the proposed budget is 26.0%

The third major source of revenue from the State is SAGE (Student Achievement Guarantee in Education). The purpose of this program is to lower class sizes in Kindergarten through 3rd Grades. The amount of aid is based on the number of children eligible for free or reduced meal prices in those grades.

Finally, a small portion of State aid is received in the form of grants. The amount and purpose of these grants vary from year to year.

Federal Revenues (700). This category of revenues represents various federally supported projects. These projects are recorded by the District in Fund 11; including: Title I, Carl Perkins, 21st Century Community Learning and others. Federal aids represent 3.89% of the total Fund 10 and 27 revenues.

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Distribution of Expenditures -- Funds 10, 11 & 27

Expenditures. Expenditures are categorized by a State mandated accounting system referred to as WUFAR (Wisconsin Uniform Financial Accounting Requirements). The WUFAR manual presents a uniform financial and accounting structure for public schools in Wisconsin. It's a 17 digit account code that is made up of individual components: Fund, Location, Source/Object, Function and Project.

The **Object Dimension (expenditures)** is the service or commodity used in accomplishing a function or activity. The objects listed separately identify *what* is being purchased.

The main expenditure/object categories include: Salaries (100), Benefits (200), Purchased Services (300), Non-Capital Objects (400), Capital Objects (500), Debt Retirement (600), Insurance and Judgments (700), Interfund Transfers (800) and Other Objects/Dues and Fees (900).

Salaries (100) and Benefits (200). Salaries are gross (amounts before deductions) paid to employees who are on the district payroll. Amounts paid as an indirect consequence of salaries (retirement, FICA, insurance) are recorded under a benefits category. Amounts paid to private employers (including self-employed individuals) for services are recorded in the purchased services accounts.

Employee benefits are amounts paid by the district on behalf of employees over and above gross salaries. Many employee benefits are a percentage of salary.

Salaries and benefits represent the largest object dimensions for AASD.

Purchased Services (300). Payments for services rendered by personnel (contractors) who are not on the payroll of the district or which the district obtains from private or public agencies, such as the utility company, are called purchased services. Examples of purchased services include consultants, utilities, phones, pupil transportation, staff travel, legal and audit services.

Non-Capital Objects (400). Non-Capital Objects are items typically less than \$300 in value that are consumable or replaced rather than repaired. It includes such things as supplies, textbooks, paper and reading materials for classroom use and media centers.

Capital Objects (500). Capital objects include items of a permanent or enduring nature, which are sufficiently expensive to warrant capitalization as an asset. They are of value for a period longer than the fiscal year in which they are acquired and/or paid for. They are usually easier/cheaper to repair than replace.

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Distribution of Expenditures -- Funds 10, 11 & 27 (Continued)

Debt Retirement (600). Debt retirement includes principal and interest payments on capital leases. It also includes interest on short-term borrowing. The timing of state aids and of tax money are the major factors contributing to the need for short-term borrowing.

Insurance and Judgments (700). Payments for insurance that protects the district against various misfortunes are in this category. Casualty and liability insurance needs of the district include general liability, excess liability, employee error and omissions, property, auto and worker's compensation. The costs of unemployment compensation are also included under this object.

Operating Transfers-Out (800). An operating transfer is a payment between funds. For every transaction involving this object, there must be a corresponding revenue transaction. Each year a transfer between Fund 10 and Fund 27 is made for expenditures not supported by state or federal resources.

Miscellaneous (900). This category includes district wide dues and fees for employees, student organizations, and the Board of Education. It also includes adjustments and refunds from the prior year revenues.

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Fund 10 General Fund

PURPOSE: The General Fund (Fund 10) is used to account for the educational programs and operations of the school district, except those required to be accounted for in separate funds. There are no sub-funds in the general fund. Fund 10 represents approximately 82.67% of all district expenditures.

It is in this fund which most tax and aid receipts are recorded and from which the District's general operating expenses are paid. Fund 10 – General Fund relies on general property taxes for funding current costs.

| GENERAL FUND (FUND 10) | Audited 2017-18 | Unaudited 2018-19 | Budget 2019-20 |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance (Account 930 000) | 27,796,254.78 | 31,162,729.75 | 33,567,328.09 |
| TOTAL ENDING FUND BALANCE (ACCT. 930 000) | 31,162,729.75 | 33,567,328.09 | 32,123,806.13 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| Transfers-In (Source 100) | 0.00 | 0.00 | 0.00 |
| Local Sources (Source 200) | 58,903,878.18 | 58,190,110.45 | 58,705,926.00 |
| Inter-District Sources (Source 300 & 400) | 10,723,560.59 | 12,005,779.11 | 12,117,500.00 |
| Intermediate Sources (Source 500) | 0.00 | 0.00 | 0.00 |
| State Sources (Source 600) | 99,199,839.30 | 104,666,949.52 | 107,266,579.00 |
| Federal Sources (Source 700) | 5,189,072.88 | 5,334,516.91 | 4,391,840.00 |
| All Other Sources (Source 800 & 900) | 423,123.02 | 236,206.54 | 208,500.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 174,598,556.83 | 180,441,308.97 | 182,698,845.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction (Function 100 000) | 83,342,204.90 | 84,852,613.31 | 88,268,610.23 |
| Support Services (Function 200 000) | 57,435,879.54 | 60,818,893.26 | 62,427,139.73 |
| Non-Program Transactions (Function 400 000) | 30,453,997.42 | 32,365,204.06 | 33,446,617.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 171,232,081.86 | 178,036,710.63 | 184,142,366.96 |

APPLETON AREA SCHOOL DISTRICT
2019 - 2020
Fund 27 Special Education Fund

PURPOSE: The purpose of the Special Education Fund (Fund 27) is to account for special education and related services funded in whole or in part through state and/or federal aid. No fund balance or deficit may exist in this fund.

Fund 27 main sources of revenue include: the interfund transfer from Fund 10, handicapped aid and federal sources/grants.

Handicapped aid is calculated as a percentage of the cost of salaries and benefits of special education staff. The current reimbursement rate is approximately 26.0%.

The number of students who qualify for special education continues to increase. This increase in eligible students and their severity drive programming and staff costs. Fund 27 continues to increase at a higher rate than does the general education budget.

The information contained in the Special Education Fiscal Report is annually audited. Yearly reports are submitted to the Department of Public Instruction for review and monitoring relative to compliance with all state and federal regulations.

| SPECIAL EDUCATION FUND (FUND 27) | Audited 2017-18 | Unaudited 2018-19 | Budget 2019-20 |
|---|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance | 0.00 | 0.00 | 0.00 |
| 900 000 Ending Fund Balance | 0.00 | 0.00 | 0.00 |
| REVENUES & OTHER FINANCING SOURCES | 33,487,453.62 | 34,977,822.75 | 36,960,002.00 |
| TOTAL EXPENDTURES & OTHER FINANCING USES | 33,487,453.62 | 34,977,822.75 | 36,960,002.00 |

APPLETON AREA SCHOOL DISTRICT
 2019 – 2020
Fund 30 Debt Service Fund

Debt Service is a fund established to account for principal and interest payments on long-term indebtedness. All money in this fund is kept in an investment account separate and distinct from all other money as required by State Statute 67.11 which requires strict separation.

The major revenue source of the payment of Debt Service is the local property tax and any interest earned on the investment of those funds. State Statute requires that this obligation be met before any other and stipulates that the total amount required to meet this obligation be set aside from the first tax money received each year with all subsequent payments being drawn from this fund.

Fund 38 – Non-Referendum Debt

Purpose: Fund 38 is used to repay prior debts borrowed without authority of an approved referendum. Repayment of principal and interest is made within the revenue cap. A fund balance may exist in this fund.

Fund 39 – Referendum Approved Debt

Purpose: The purpose of Fund 39 is used to repay prior debts borrowed with authority of an approved referendum. Repayment of principal and interest is made outside of the revenue cap. A fund balance may exist in this fund.

| | | | |
|--|---------------------|---------------------|---------------------|
| DEBT SERVICE FUND (FUNDS 38, 39) | | | |
| 900 000 Beginning Fund Balance | 3,754,500.04 | 3,786,456.95 | 3,723,616.18 |
| 900 000 ENDING FUND BALANCES | 3,786,456.95 | 3,723,616.18 | 3,761,226.18 |
| REVENUES & OTHER FINANCING SOURCES | 5,905,597.27 | 7,806,452.51 | 8,846,625.00 |
| EXPENDITURES & OTHER FINANCING USES | 5,873,640.36 | 7,869,293.28 | 8,809,015.00 |

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Fund 40 Capital Projects Funds

Capital Projects is the fund to be used to account for the receipt and disbursement of financial resources involved in the acquisition of capital objects or construction of major capital facilities or maintenance projects. Capital projects financed through long-term borrowing or a sinking fund (Statute 120.10 (10)) must be accounted for in this fund.

Fund 41 – Capital Expansion

Purpose: Fund 41 is financed as part of the tax levy. State statute restricts the use of this fund for capital expenditures related to buildings and sites, such as, acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 46 – Capital Improvement

Purpose: Fund 46 can only be used for the purposes identified in our District approved long-range capital improvement plan. Fund 46 assets may not be transferred to any other District fund.

| CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) | | | |
|---|---------------------|---------------------|---------------------|
| 900 000 Beginning Fund Balance | 4,923,244.97 | 4,163,839.07 | 3,404,664.57 |
| 900 000 Ending Fund Balance | 4,163,839.07 | 3,404,664.57 | 3,404,664.57 |
| REVENUES & OTHER FINANCING SOURCES | 2,569,393.40 | 3,115,640.75 | 2,463,000.00 |
| EXPENDITURES & OTHER FINANCING USES | 3,328,799.30 | 3,874,815.25 | 2,463,000.00 |

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Fund 50 Food Service Fund

The Appleton Area School district annually signs a contract with the Department of Public Instruction to participate in the National Child Nutrition Program and provide daily nutrition to our students. The School Nutrition Program receives state and federal reimbursement to aid in keeping meal prices at a reasonable level if the program remains in compliance with local, state and federal regulations.

Currently, the District contracts with Chartwells to provide its nutrition programs.

PURPOSE: Fund 50 accounts for all revenues and expenditures related to Food Services. The District contracts with Aramark to provide students with healthy meal options. Fund 50 may have a fund balance.

| | | | |
|--|---------------------|---------------------|---------------------|
| FOOD SERVICE FUND (FUND 50) | | | |
| 900 000 Beginning Fund Balance | 2,003,606.50 | 2,563,251.14 | 3,072,909.38 |
| 900 000 ENDING FUND BALANCE | 2,563,251.14 | 3,072,909.38 | 2,437,923.38 |
| REVENUES & OTHER FINANCING SOURCES | 6,537,288.15 | 6,440,905.91 | 6,790,685.00 |
| EXPENDITURES & OTHER FINANCING USES | 5,977,643.51 | 5,931,247.67 | 7,425,671.00 |

APPLETON AREA SCHOOL DISTRICT

2019 - 2020

Fund 80 Community Service Fund

S.120.13 and 120.61, Wisconsin Statutes allow a school board to permit use of the district's property for civic purposes. Should the Board elect to provide services which have the primary function of serving the community and which are not classified as instructional or supporting services for school education programs, Community Services, Fund 80 must be used.

PURPOSE: Fund 80 is used to account for activities such as adult education, community recreation programs such as swimming pool operation and projects, School Police Liaison Officers, the Even Start Program, Birth-to-Five Program and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The District adopts a separate tax levy for this Fund.

Revenues. The largest source of revenue in Fund 80 is property taxes. The levy in this Fund is outside the Revenue Limit calculation. The next largest source of funds is generated by program fees.

Expenditures. The categories of expenses for Fund 80 are the same as found in the general operating budget.

The AASD does utilize Fund 80 or the Community Service Fund. State Statute 120.13 is followed when assigning expenditures to this Fund. Last school year (2018-19) the Fund 80 property tax levy totaled \$1,900,500 or \$0.24 cents of the local levy. While this represents a small percentage of a \$217 million dollar budget the Fund 80 Community Service Fund does provide essential support for community programs and services.

Major funding areas include:

- The district has 29 school sites sub-divided into three high school clusters. These facilities are available for community use outside of the school day and year. A secretarial position is in place at each high school (East, West, and North) with the primary responsibility of scheduling the use of these facilities and establishing and monitoring usage contracts with requesting individuals and entities.
- All three of our high school swimming pools are utilized for school programs, but are heavily utilized by the community during the evenings, weekends, and over the summer.
- All of our facilities are available for use before and after the school day, weekends, and over the summer. The district budgets for projects on district facilities such as gyms, auditoriums, and playing fields.
- Implementation of a more focused effort to connect the Jefferson Elementary school with its community. The Community School has a central gathering place called the Community

Resource Center (CRC) and a full-time key point person, the Community Schools Resource Coordinator (CSRC). The CRC at Jefferson Elementary will provide services and resources to students, staff, families, and the surrounding neighborhood. The CSRC's primary role is to coordinate efforts with community agencies and organizations to meet the needs of Jefferson's diverse populations.

- The District collaborates with Fox Valley Technical College, Head Start, and the Appleton Public Library for the Appleton Even Start Family Literacy Program. This program is open to all families in the AASD and provides adult basic education support, support for Adult English Language Learners, and support for adults to obtain their GED or HSED. While adults are taking course work their children receive quality infant, toddler, or preschool care.
- The District is a leading partner in the community Birth to 5 Outreach Program. Through this program the district supports a Birth to 5 Coordinator and five Site Resource Coordinators. The district contracts with the Family Resource Center for these six positions. These positions support parents of non-school age children in the areas of parenting, child development, and connecting these young families to available community resources. The program is again open to all families in our community.
- The Appleton Area School District works with the Appleton Police Department to provide police school liaison services to all public and private schools in the community. These positions allow for all students, family, and community members to be supported by the community policing philosophy. The AASD shares the cost of these positions with the APD and the Town of Grand Chute.
- The AASD contracts with the YMCA and the Boys and Girls Club of the Fox Cities to provide before and after school care services to any elementary and middle school student residing in the AASD through the 21st Century Learning Center Program. This program provides academic support, nutrition, family support, and activities during non-school hours during the school year and over the summer.
- The AASD contracts with Catalpa Health to provide mental health and ATODA programming for parents and students across the community. "Party at the PAC," highlighting the consequences of drinking and driving, is one example of student programming available to all students across the community and beyond. Related professional development opportunities for educators are also made available through this contract. Professional development opportunities include: Student Assistance Programs (SAP), Depending on Teachers and Staff (DOTS), and Question Persuade Refer (QPR).
- The AASD contracts with the Boys and Girls Club of the Fox Cities for services provided through the Truancy Reduction and Assessment Center (TRAC). TRAC provides services to students and families that are experiencing issues with regular school attendance. Common student issues that can manifest themselves in truancy include: complicated family issues, homelessness, domestic violence, and mental health concerns. TRAC services are available to all families and schools within AASD boundaries.

| | | | |
|--|---------------------|---------------------|---------------------|
| COMMUNITY SERVICE FUND (FUND 80) | | | |
| 900 000 Beginning Fund Balance | 1,392,109.46 | 1,501,339.02 | 1,297,135.42 |
| 900 000 ENDING FUND BALANCE | 1,501,339.02 | 1,297,135.42 | 802,977.87 |
| REVENUES & OTHER FINANCING SOURCES | 1,671,510.00 | 1,920,610.05 | 1,971,515.00 |
| EXPENDITURES & OTHER FINANCING USES | 1,562,280.44 | 2,124,813.65 | 2,465,672.55 |

APPLETON AREA SCHOOL DISTRICT
2019 - 2020
Budget Adoption Format

| BUDGET ADOPTION 2019-20* | | | |
|---|----------------------------|------------------------------|---------------------------|
| GENERAL FUND (FUND 10) | Audited 2017-18 | Unaudited 2018-19 | Budget 2019-20 |
| Beginning Fund Balance (Account 930 000) | 27,796,254.78 | 31,162,729.75 | 34,220,397.09 |
| Ending Fund Balance, Nonspendable (Acct. 935 000) | 0.00 | 0.00 | 0.00 |
| Ending Fund Balance, Restricted (Acct. 936 000) | 0.00 | 0.00 | 0.00 |
| Ending Fund Balance, Committed (Acct. 937 000) | 0.00 | 0.00 | 0.00 |
| Ending Fund Balance, Assigned (Acct. 938 000) | 25,646,601.53 | 29,970,352.37 | 29,244,341.39 |
| Ending Fund Balance, Unassigned (Acct. 939 000) | 5,516,128.22 | 3,596,975.72 | 2,870,964.74 |
| TOTAL ENDING FUND BALANCE (ACCT. 930 000) | 31,162,729.75 | 34,220,397.09 | 32,877,441.09 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| Transfers-In (Source 100) | 0.00 | 0.00 | 0.00 |
| <i>Local Sources</i> | | | |
| 210 Taxes | 57,245,608.62 | 56,276,396.89 | 56,234,997.00 |
| 240 Payments for Services | 33,359.20 | 21,120.64 | 0.00 |
| 260 Non-Capital Sales | 0.00 | 0.00 | 0.00 |
| 270 School Activity Income | 76,098.90 | 53,208.84 | 90,000.00 |
| 280 Interest on Investments | 353,362.72 | 664,814.99 | 650,000.00 |
| 290 Other Revenue, Local Sources | 1,195,448.74 | 1,174,569.09 | 1,125,475.00 |
| Local Sources (Source 200) | 58,903,878.18 | 58,190,110.45 | 58,100,472.00 |
| <i>Other School Districts Within Wisconsin</i> | | | |
| 310 Transit of Aids | 0.00 | 0.00 | 0.00 |
| 340 Payments for Services | 10,712,101.78 | 12,005,779.11 | 12,117,500.00 |
| 380 Medical Service Reimbursements | 0.00 | 0.00 | 0.00 |
| 390 Other Inter-district, Within Wisconsin | 11,458.81 | 0.00 | 0.00 |
| Inter-District Sources (Source 300 & 400) | 10,723,560.59 | 12,005,779.11 | 12,117,500.00 |
| <i>Other School Districts Outside Wisconsin</i> | | | |
| 440 Payments for Services | 0.00 | 0.00 | 0.00 |
| 490 Other Inter-district, Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| <i>Intermediate Sources</i> | | | |
| 510 Transit of Aids | 0.00 | 0.00 | 0.00 |
| 530 Payments for Services from CCDEB | 0.00 | 0.00 | 0.00 |
| 540 Payments for Services from CESA | 0.00 | 0.00 | 0.00 |
| 580 Medical Services Reimbursement | 0.00 | 0.00 | 0.00 |
| 590 Other Intermediate Sources | 0.00 | 0.00 | 0.00 |
| Intermediate Sources (Source 500) | 0.00 | 0.00 | 0.00 |
| State Sources | | | |
| 610 State Aid -- Categorical | 1,146,487.40 | 1,187,628.71 | 1,195,000.00 |
| 620 State Aid -- General | 88,598,913.00 | 89,784,674.00 | 93,680,488.00 |
| 630 DPI Special Project Grants | 201,411.78 | 472,746.44 | 334,920.00 |
| 640 Payments for Services | 0.00 | 0.00 | 0.00 |
| 650 Student Achievement Guarantee in Education (SAGE Grant) | 1,824,048.06 | 1,648,933.85 | 1,650,000.00 |
| 660 Other State Revenue Through Local Units | 0.00 | 0.00 | 0.00 |
| 690 Other Revenue | 7,428,979.06 | 11,572,966.52 | 12,241,391.00 |
| State Sources (Source 600) | 99,199,839.30 | 104,666,949.52 | 109,101,799.00 |

| | | | |
|--|-----------------------|-----------------------|-----------------------|
| Federal Sources | | | |
| 710 Federal Aid - Categorical | 165,789.54 | 128,861.19 | 909,903.00 |
| 720 Impact Aid | 0.00 | 0.00 | 0.00 |
| 730 DPI Special Project Grants | 1,489,768.83 | 1,244,803.07 | 1,442,542.00 |
| 750 IASA Grants | 2,384,062.29 | 2,343,654.68 | 2,039,395.00 |
| 760 JTPA | 0.00 | 0.00 | 0.00 |
| 770 Other Federal Revenue Through Local Units | 0.00 | 0.00 | 0.00 |
| 780 Other Federal Revenue Through State | 338,911.41 | 822,622.46 | 0.00 |
| 790 Other Federal Revenue - Direct | 810,540.81 | 794,575.51 | 0.00 |
| Federal Sources (Source 700) | 5,189,072.88 | 5,334,516.91 | 4,391,840.00 |
| Other Financing Sources | | | |
| 850 Reorganization Settlement | 0.00 | 0.00 | 0.00 |
| 860 Compensation, Fixed Assets | 159,082.86 | 7,746.44 | 8,500.00 |
| 870 Long-Term Obligations | 0.00 | 0.00 | 0.00 |
| Subtotal Other Financing Sources | 159,082.86 | 7,746.44 | 8,500.00 |
| Other Revenues | | | |
| 960 Adjustments | 27,380.76 | 620.41 | 0.00 |
| 970 Refund of Disbursement | 86,376.25 | 77,816.26 | 50,000.00 |
| 980 Medical Service Reimbursement | 203,451.57 | 0.00 | 0.00 |
| 990 Miscellaneous | 105,914.44 | 157,769.87 | 150,000.00 |
| All Other Sources (Source 800 & 900) | 423,123.02 | 236,206.54 | 200,000.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 174,598,556.83 | 180,441,308.97 | 183,920,111.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction | | | |
| 110 000 Undifferentiated Curriculum | 35,106,991.69 | 36,074,826.82 | 38,672,591.17 |
| 120 000 Regular Curriculum | 32,875,996.03 | 32,936,841.75 | 32,262,529.72 |
| 130 000 Vocational Curriculum | 3,508,029.01 | 3,560,453.70 | 3,518,208.45 |
| 140 000 Physical Curriculum | 3,478,650.57 | 3,489,725.11 | 4,472,448.10 |
| 160 000 Co-Curricular Activities | 2,165,847.78 | 2,429,419.09 | 2,604,544.43 |
| 170 000 Other Special Needs | 6,206,689.82 | 6,361,346.84 | 6,784,138.40 |
| Instruction (Function 100 000) | 83,342,204.90 | 84,852,613.31 | 88,314,460.27 |
| Support Sources | | | |
| 210 000 Pupil Services | 5,507,364.01 | 6,255,060.09 | 5,834,864.69 |
| 220 000 Instructional Staff Services | 8,033,672.48 | 9,975,958.61 | 8,811,331.60 |
| 230 000 General Administration | 1,521,070.79 | 1,655,571.69 | 1,844,339.70 |
| 240 000 School Building Administration | 8,991,334.78 | 9,132,699.91 | 9,527,029.08 |
| 250 000 Business Administration | 19,569,949.13 | 21,270,020.58 | 20,903,886.25 |
| 260 000 Central Services | 8,497,850.30 | 6,122,170.74 | 7,745,308.65 |
| 270 000 Insurance & Judgments | 1,471,746.33 | 1,291,719.02 | 1,365,000.00 |
| 280 000 Debt Services | 24,355.00 | 8,229.00 | 16,021.17 |
| 290 000 Other Support Services | 3,818,536.72 | 5,107,463.62 | 6,691,441.59 |
| Support Services (Function 200 000) | 57,435,879.54 | 60,818,893.26 | 62,739,222.73 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | 22,751,035.76 | 23,647,556.92 | 24,762,117.00 |
| 430 000 Instructional Service Payments | 7,143,322.76 | 8,023,793.83 | 9,332,267.00 |
| 490 000 Other Non-Program Transactions | 559,638.90 | 40,784.31 | 115,000.00 |
| Non-Program Transactions (Function 400 000) | 30,453,997.42 | 31,712,135.06 | 34,209,384.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 171,232,081.86 | 177,383,641.63 | 185,263,067.00 |

| SPECIAL EDUCATION FUND (FUND 27) | Audited 2017-18 | Unaudited 2018-19 | Budget 2019-20 |
|---|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance | 0.00 | 0.00 | 0.00 |
| 900 000 Ending Fund Balance | 0.00 | 0.00 | 0.00 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | 22,641,853.26 | 23,647,556.92 | 24,762,117.00 |
| <i>Local Sources</i> | | | |
| 240 Payments for Services | 0.00 | 0.00 | 0.00 |
| 260 Non-Capital Sales | 0.00 | 0.00 | 0.00 |
| 270 School Activity Income | 0.00 | 0.00 | 0.00 |
| 290 Other Revenue, Local Sources | 2,791.00 | 4,910.72 | 0.00 |
| Subtotal Local Sources | 2,791.00 | 4,910.72 | 0.00 |
| <i>Other School Districts Within Wisconsin</i> | | | |
| 310 Transit of Aids | 0.00 | 0.00 | 0.00 |
| 340 Payments for Services | 0.00 | 0.00 | 0.00 |
| 380 Medical Service Reimbursements | 0.00 | 0.00 | 0.00 |
| 390 Other Inter-district, Within Wisconsin | 0.00 | 1,255.12 | 0.00 |
| Subtotal Other School Districts within Wisconsin | 0.00 | 1,255.12 | 0.00 |
| <i>Other School Districts Outside Wisconsin</i> | | | |
| 440 Payments for Services | 0.00 | 0.00 | 0.00 |
| 490 Other Inter-district, Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| <i>Intermediate Sources</i> | | | |
| 510 Transit of Aids | 15,421.72 | 15,383.15 | 0.00 |
| 530 Payments for Services from CCDEB | 0.00 | 0.00 | 0.00 |
| 540 Payments for Services from CESA | 0.00 | 0.00 | 0.00 |
| 580 Medical Services Reimbursement | 0.00 | 0.00 | 0.00 |
| 590 Other Intermediate Sources | 0.00 | 0.00 | 0.00 |
| Subtotal Intermediate Sources | 15,421.72 | 15,383.15 | 0.00 |
| <i>State Sources</i> | | | |
| 610 State Aid -- Categorical | 7,086,553.00 | 7,307,351.00 | 8,000,000.00 |
| 620 State Aid -- General | 158,989.00 | 126,503.00 | 125,000.00 |
| 630 DPI Special Project Grants | 0.00 | 0.00 | 0.00 |
| 640 Payments for Services | 0.00 | 0.00 | 0.00 |
| 650 Achievement Gap Reduction (AGR grant) | 0.00 | 0.00 | 0.00 |
| 690 Other Revenue | 0.00 | 31,000.00 | 0.00 |
| Subtotal State Sources | 7,245,542.00 | 7,464,854.00 | 8,125,000.00 |
| <i>Federal Sources</i> | | | |
| 710 Federal Aid - Categorical | 41,218.00 | 33,817.00 | 33,000.00 |
| 730 DPI Special Project Grants | 2,752,534.39 | 2,841,096.31 | 3,064,885.00 |
| 750 IASA Grants | 0.00 | 0.00 | 0.00 |
| 760 JTPA | 0.00 | 0.00 | 0.00 |
| 770 Other Federal Revenue Through Local Units | 0.00 | 0.00 | 0.00 |
| 780 Other Federal Revenue Through State | 788,093.25 | 968,949.53 | 975,000.00 |
| 790 Other Federal Revenue - Direct | 0.00 | 0.00 | 0.00 |
| Subtotal Federal Sources | 3,581,845.64 | 3,843,862.84 | 4,072,885.00 |
| <i>Other Financing Sources</i> | | 0.00 | 0.00 |
| 860 Compensation, Fixed Assets | 0.00 | 0.00 | 0.00 |
| 870 Long-Term Obligations | 0.00 | 0.00 | 0.00 |
| Subtotal Other Financing Sources | 0.00 | 0.00 | 0.00 |
| <i>Other Revenues</i> | | | |
| 960 Adjustments | 0.00 | 0.00 | 0.00 |
| 970 Refund of Disbursement | 0.00 | 0.00 | 0.00 |
| 990 Miscellaneous | 0.00 | 0.00 | 0.00 |
| Subtotal Other Revenues | 0.00 | 0.00 | 0.00 |
| REVENUES & OTHER FINANCING SOURCES | 33,487,453.62 | 34,977,822.75 | 36,960,002.00 |

| EXPENDITURES & OTHER FINANCING USES | | | |
|--|----------------------|----------------------|----------------------|
| <i>Instruction</i> | | | |
| 110 000 Undifferentiated Curriculum | 0.00 | 0.00 | 0.00 |
| 120 000 Regular Curriculum | 0.00 | 0.00 | 19,655.00 |
| 130 000 Vocational Curriculum | 0.00 | 0.00 | 0.00 |
| 140 000 Physical Curriculum | 0.00 | 0.00 | 0.00 |
| 150 000 Special Education Curriculum | 25,738,417.40 | 26,754,825.51 | 28,497,448.63 |
| 160 000 Co-Curricular Activities | 0.00 | 0.00 | 0.00 |
| 170 000 Other Special Needs | 62,085.25 | 61,924.86 | 80,863.52 |
| Subtotal Instruction | 25,800,502.65 | 26,816,750.37 | 28,597,967.15 |
| <i>Support Sources</i> | | | |
| 210 000 Pupil Services | 4,241,036.27 | 4,511,332.94 | 4,630,589.89 |
| 220 000 Instructional Staff Services | 1,026,010.81 | 1,001,384.54 | 844,976.00 |
| 230 000 General Administration | 0.00 | 0.00 | 0.00 |
| 240 000 School Building Administration | 0.00 | 0.00 | 0.00 |
| 250 000 Business Administration | 2,243,469.76 | 2,494,498.54 | 2,886,468.96 |
| 260 000 Central Services | 11,534.72 | 12,071.90 | 0.00 |
| 270 000 Insurance & Judgments | 0.00 | 0.00 | 0.00 |
| 280 000 Debt Services | 0.00 | 0.00 | 0.00 |
| 290 000 Other Support Services | 0.00 | 0.00 | 0.00 |
| Subtotal Support Sources | 7,522,051.56 | 8,019,287.92 | 8,362,034.85 |
| <i>Non-Program Transactions</i> | | | |
| 410 000 Inter-fund Transfers | 0.00 | 0.00 | 0.00 |
| 430 000 Instructional Service Payments | 164,899.41 | 141,784.46 | 0.00 |
| 490 000 Other Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| Subtotal Non-Program Transactions | 164,899.41 | 141,784.46 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 33,487,453.62 | 34,977,822.75 | 36,960,002.00 |

| CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) | | | |
|---|---------------------|---------------------|---------------------|
| 900 000 Beginning Fund Balance | 4,923,244.97 | 4,163,839.07 | 3,404,664.57 |
| 900 000 Ending Fund Balance | 4,163,839.07 | 3,404,664.57 | 3,404,664.57 |
| REVENUES & OTHER FINANCING SOURCES | 2,569,393.40 | 3,115,640.75 | 2,463,000.00 |
| 100 000 Instructional Services | 0.00 | 0.00 | 0.00 |
| 200 000 Support Services | 3,328,799.30 | 3,874,815.25 | 2,463,000.00 |
| 300 000 Community Services | 0.00 | 0.00 | 0.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| EXPENDITURES & OTHER FINANCING USES | 3,328,799.30 | 3,874,815.25 | 2,463,000.00 |

| FOOD SERVICE FUND (FUND 50) | | | |
|--|---------------------|---------------------|---------------------|
| 900 000 Beginning Fund Balance | 2,003,606.50 | 2,563,251.14 | 3,072,909.38 |
| 900 000 ENDING FUND BALANCE | 2,563,251.14 | 3,072,909.38 | 2,437,923.38 |
| REVENUES & OTHER FINANCING SOURCES | 6,537,288.15 | 6,440,905.91 | 6,790,685.00 |
| 200 000 Support Services | 5,977,643.51 | 5,931,247.67 | 7,425,671.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| EXPENDITURES & OTHER FINANCING USES | 5,977,643.51 | 5,931,247.67 | 7,425,671.00 |

| | | | |
|--|---------------------|---------------------|---------------------|
| COMMUNITY SERVICE FUND (FUND 80) | | | |
| 900 000 Beginning Fund Balance | 1,392,109.46 | 1,501,339.02 | 1,297,135.42 |
| 900 000 ENDING FUND BALANCE | 1,501,339.02 | 1,297,135.42 | 802,977.87 |
| REVENUES & OTHER FINANCING SOURCES | 1,671,510.00 | 1,920,610.05 | 1,971,515.00 |
| 200 000 Support Services | 714,424.77 | 894,080.09 | 1,172,366.94 |
| 300 000 Community Services | 847,855.67 | 1,230,733.56 | 1,293,305.61 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| EXPENDITURES & OTHER FINANCING USES | 1,562,280.44 | 2,124,813.65 | 2,465,672.55 |