

Date: October 8, 2015

To: Members, Assembly Committee on Education

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

Re: Statement in Opposition to AB 321

Background

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

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

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

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

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

Assembly Bill 321

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

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

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

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

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

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

October 8, 2015,

ASSEMBLY COMMITTEE ON EDUCATION

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

I am testifying in support of the Bill 321.

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

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

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

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

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

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

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

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

YEARS COVERED:

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

FUND BALANCES:

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

REVENUES:

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

PAYROLL:

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

EMPLOYEE BENEFITS:

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

OTHER MAJOR CATEGORIES:

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

DISTRICT STATISTICS (Suggested):

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

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

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



Dennis Carson, CPA

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715-607-8849

AMERY SCHOOL BUDGET USING DPI FORMAT

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AMERY FREE PRESS 9

Amery Free Press 9/18/15

Notice for Annual District Meeting
(Section 120.08(1))

Notice is hereby given to qualified electors of the School District of Amery, that the annual meeting of said district for the transaction of business, will be held in Intermediate School Board Room, on the 21st day of September, 2015, at 7:10 p.m.
DALE JOHNSON, District Clerk

Notice of Budget Hearing
(Section 65.90(4))

Notice is hereby given to the qualified electors of the School District of Amery that the budget hearing will be held at the Amery Intermediate School Board Room, on the 21st day of September, 2015, at 7:00 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 543 Minneapolis Avenue South, Amery, WI 54001 and on the District's website at www.amerysd.k12.wi.us.

Dated this 3rd day of September, 2015
DALE JOHNSON, District Clerk

GENERAL FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	2,871,479.64	2,940,337.29	3,011,047.44
Ending Fund Balance	2,940,337.29	3,011,047.44	3,011,047.44
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	7,599,004.45	7,480,396.77	7,494,275.00
Inter-district Payments (Source 300 + 400)	350,183.04	328,885.30	305,800.00
Intermediate Sources (Source 500)	49,489.18	27,943.00	56,917.00
State Sources (Source 600)	9,537,625.80	9,591,892.51	9,277,097.00
Federal Sources (Source 700)	414,648.49	411,340.55	362,193.00
All Other Sources (Source 800 + 900)	191,767.58	106,171.17	81,500.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,142,718.54	17,946,629.30	17,577,782.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	9,171,837.88	9,066,947.06	9,023,088.00
Support Services (Function 200 000)	6,653,968.72	6,469,453.09	6,032,467.00
Non-Program Transactions (Function 400 000)	2,248,054.29	2,339,519.00	2,522,227.00
TOTAL EXPENDITURES & OTHER FINANCING USES	18,073,860.89	17,875,919.15	17,577,782.00

SPECIAL PROJECTS FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	29,126.75	26,211.49	93,836.86
Ending Fund Balance	26,211.49	93,836.86	88,036.86
REVENUES & OTHER FINANCING SOURCES			
	2,432,299.31	2,432,636.72	2,416,089.00
EXPENDITURES & OTHER FINANCING USES			
	2,435,214.57	2,365,011.35	2,421,889.00

DEBT SERVICE FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	1,947,548.30	1,965,816.02	1,991,773.84
Ending Fund Balance	1,965,816.02	1,991,773.84	2,048,778.84
REVENUES & OTHER FINANCING SOURCES			
	2,106,880.85	2,108,337.82	2,102,410.00
EXPENDITURES & OTHER FINANCING USES			
	2,088,613.13	2,082,380.00	2,045,405.00

CAPITAL PROJECTS FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES			
	0.00	0.00	0.00

Total expense - No detail

Totals

Totals

AMERY SCHOOL Budget

2012

FOOD SERVICE FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	17,161.05	49,008.65	83,624.74
Ending Fund Balance	49,008.65	83,624.74	106,839.74
REVENUES & OTHER FINANCING SOURCES	906,398.63	899,794.45	904,990.00
EXPENDITURES & OTHER FINANCING USES	874,551.03	865,178.36	881,775.00

Totals

COMMUNITY SERVICE FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	83,542.01	102,896.17	65,383.67
Ending Fund Balance	102,896.17	65,383.67	69,042.67
REVENUES & OTHER FINANCING SOURCES	269,143.93	304,911.02	505,200.00
EXPENDITURES & OTHER FINANCING USES	249,789.77	342,423.52	501,541.00

Totals

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
GROSS TOTAL EXPENDITURES -- ALL FUNDS	23,722,029.39	23,530,912.38	23,428,392.00
Interfund Transfers (Source 100) - ALL FUNDS	1,445,269.83	1,423,111.12	1,486,172.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	22,276,759.56	22,107,801.26	21,942,220.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-0.76%	-0.75%

Total Exp.

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
General Fund	7,391,322.00	7,269,280.00	7,249,475.00
Referendum Debt Service Fund	1,994,018.00	1,997,218.00	1,992,787.00
Non-Referendum Debt Service Fund	112,642.00	110,883.00	109,123.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	104,000.00	104,000.00	104,000.00
TOTAL SCHOOL LEVY	9,601,982.00	9,481,381.00	9,455,385.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.26%	-0.27%

Addendum: Revenue Limit Exemption for Energy Conservation s.121.91(4)(0)1.

The School District of Amery exercised its taxing authority to exceed the revenue limit on a non-recurring basis by \$150,000.00 on energy efficiency measures and renewable energy products for the 2014-2015 school year. The district has expended \$150,000.00 of this revenue limit authority. As a result of these expenditures, the district has met the following performance indicators:

Work Description	Calculated Savings	Guaranteed Savings	Actual Savings	O&M Annual Savings
Through wall flashing repairs	\$0	\$0.00	\$0.00	\$2,270.00
Exterior Lighting	\$12,692	\$11,423.00	\$15,003.00	\$700.00
Totals	\$12,692	\$11,423.00	\$15,003.00	\$2,970.00

WNAXIP

CARSON EXAMPLE OF A SUGGESTED BUDGET AND ACTUAL FORMAT THAT SCHOOL DISTRICTS SHOULD BE REQUIRED TO PRESENT TO THE PUBLIC
AMERY SCHOOL DISTRICT SUMMARY OF REVENUE AND EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2013-2010

	General Fund	Special Education Fund	Debt Service	Food Service	Day Care	Community Service	2012-13 Total Budget	2011-12 Total Actual	2010-11 Total Actual	2009-10 Total Actual
BEGINNING FUND BALANCES	2,866,318	31,931	1,903,163	18,680		55,110	4,875,202	5,035,033	4,823,899	5,165,109
REVENUES:										
LOCAL SOURCES:										
Property Taxes	6,796,994		2,110,567		12,000	92,000	9,011,561	9,342,172	9,928,698	10,524,484
School Activity Income	53,000						53,000	54,011	27,757	42,292
Food Service Sales				478,250			478,250	471,618	458,496	484,926
Day Care Fees					135,000		135,000	141,927	134,665	119,025
Community Service Fees						56,928	56,928	47,847	50,690	49,380
Non-Capital Sales	17,475						17,475	14,682	14,062	20,994
Investment Earnings	3,000		3,000				6,000	2,094	4,005	26,267
Other Local Revenue	112,600						112,600	130,144	138,221	156,125
Total Local Revenue	6,983,069		2,113,567	478,250	147,000	148,928	9,870,814	10,204,495	10,756,594	11,423,493
Other School Districts	202,295	26,683					228,978	370,904	368,827	378,213
Intermediate Sources	57,549	5,000					62,549	136,472	70,531	75,402
Special Education Aid										
Transfer from General										
STATE RESOURCES:										
Other State Categorical	217,519						217,519	136,139	134,218	134,415
State Equalization Aid	9,038,289						9,038,289	8,767,585	9,739,831	8,546,583
Special ED Aids										
Food Service Aid				21,000			21,000	19,935	23,620	23,167
Special Projects Grants	3,000						3,000	1,950	41,940	39,565
STAGE Aid	429,250						429,250	484,588	419,746	394,872
Other State Sources	40,745						40,745	25,889	26,796	48,469
Total State Sources	9,728,803	550,000		21,000			10,299,803	9,973,234	10,901,500	9,762,004
FEDERAL SOURCES										
Transit Aid										
DPI Special Grants	71,009						71,009	76,881	80,362	479,442
IASA Grants	207,182						207,182	208,294	201,242	82,131
Special ED Aids										
Food Service Aid				443,000			443,000	434,195	449,510	238,049
Federal Stimulus Funds								480,975	444,813	794,908
Total Federal Sources	278,191	437,600		443,000			1,158,791	1,615,468	1,175,927	2,028,597
OTHER SOURCES										
Sale of Fixed Assets	14,000						14,000	6,255	9,981	26,619
Refunds of Disb.	80,000						80,000	47,240	90,718	66,132
Miscellaneous	5,000			150			5,150	8,134	7,013	6,930
Total Other Sources	99,000			150			99,150	61,629	107,712	99,681
TOTAL REVENUES	17,348,907	2,481,397	2,113,567	942,400	147,000	148,928	23,182,199	23,794,668	24,824,821	25,021,862

	General Fund	Special Education	Debt Service	Food Service	Day Care	Community Service	2012-13		2011-12		2010-11		2009-10	
							TOTAL BUDGET	TOTAL ACTUAL	TOTAL ACTUAL	TOTAL ACTUAL	TOTAL ACTUAL	TOTAL ACTUAL		

EXPENDITURES:														
PAYROLL:														
Board of Education	15,000						15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Administrative														
Administrator Salary	124,868						124,868	124,868	124,868	124,868	124,868	124,868	124,868	120,747
Principals	332,636						332,636	374,731	374,731	332,637	332,637	332,637	332,637	321,726
Supervisors	377,177	91,513		40,108	64,352	44,563	617,713	571,684	571,684	606,494	606,494	606,494	606,494	590,282
Teachers	5,510,555	984,987					6,495,542	6,522,562	6,522,562	6,745,351	6,745,351	6,745,351	6,745,351	6,524,732
Substitute	176,111	30,156		5,635	1,651		213,553	227,785	227,785	271,141	271,141	271,141	271,141	221,582
Other Certified	17,862	93,771					111,633	103,650	103,650	98,539	98,539	98,539	98,539	93,637
Extra Curricular	169,418						169,418	172,197	172,197	170,274	170,274	170,274	170,274	148,622
Chaparones	11,765						11,765	11,785	11,785	11,785	11,785	11,785	11,785	11,765
Secretary/Clerical	291,433	32,504		16,116			340,053	325,636	325,636	331,336	331,336	331,336	331,336	323,775
Teachers Aids	296,876	139,636			17,302		453,814	458,711	458,711	450,503	450,503	450,503	450,503	459,200
Counselors	263,569	29,285					292,854	289,072	289,072	284,626	284,626	284,626	284,626	269,646
Custodians	388,777						388,777	384,431	384,431	377,480	377,480	377,480	377,480	348,939
Cooks				153,832			153,832	147,965	147,965	145,315	145,315	145,315	145,315	140,379
Bus Drivers	268,890	54,765					323,655	312,861	312,861	292,217	292,217	292,217	292,217	302,144
Transportation Supervisor	55,184						55,184	55,184	55,184	54,369	54,369	54,369	54,369	52,530
Librarian	132,377						132,377	130,650	130,650	128,289	128,289	128,289	128,289	122,489
Computer Support	68,194						68,194	67,519	67,519	66,522	66,522	66,522	66,522	64,272
Health Services	22,223	9,077					31,300	30,694	30,694	30,906	30,906	30,906	30,906	27,895
Maintenance	42,961						42,961	41,980	41,980	40,953	40,953	40,953	40,953	40,129
Other Salaries and Wages	222,129	17,280		65,200	3,311	13,300	321,220	280,949	280,949	394,806	394,806	394,806	394,806	329,325
TOTAL PAYROLL	8,788,005	1,482,974		280,891	86,616	57,863	10,696,351	10,649,904	10,649,904	10,973,411	10,973,411	10,973,411	10,973,411	10,528,816

EMPLOYEE BENEFITS:														
District's Cost of Medical Ins. (100%)	2,163,791	399,121		135,016	22,450	15,785	2,736,163	2,771,372	2,771,372	3,339,999	3,339,999	3,339,999	3,339,999	3,321,828
District's HRA for Health Care (100%)	247,500	35,250		14,250	750	1,500	299,250	540,963	540,963					
Total District Medical Ins. Cost	2,411,291	434,371		149,266	23,200	17,285	3,035,413	3,312,335	3,312,335	3,339,999	3,339,999	3,339,999	3,339,999	3,321,828
Employee's Share of Pension Paid														
By District (Was 100%)	36,650	7,135					43,785	155,950	155,950	656,168	656,168	656,168	656,168	611,581
District's Share of Pension (100%)	562,235	95,770		17,101	5,251	3,221	683,578	601,625	601,625	527,769	527,769	527,769	527,769	482,500
Postemployment Health Ins. (100%)	368,434	57,270		3,500		3,000	432,204	523,481	523,481	441,259	441,259	441,259	441,259	585,224
Supplemental Pension Plan (100%)														
Dental (100%)	216,369	35,505		13,707	547	1,549	267,677	248,107	248,107	226,964	226,964	226,964	226,964	222,973
Life Insurance (41%)	10,566	1,495		389	80		12,530	12,516	12,516	12,868	12,868	12,868	12,868	12,051
Long-Term Disability (100%)	20,801	3,660		636	230	114	25,441	25,715	25,715	26,225	26,225	26,225	26,225	24,854
Other Employee Benefits (100%)	145,700				2,000		147,700	158,518	158,518	164,542	164,542	164,542	164,542	189,819
Total Employee Direct Benefits	\$3,772,046	\$635,206		\$184,599	\$1,308	\$25,169	\$4,648,328	\$4,648,328	\$4,648,328	\$5,995,794	\$5,995,794	\$5,995,794	\$5,995,794	\$5,450,830
Percent of Benefits to Payroll	42.9%	42.8%		65.7%	36.1%	43.5%	43.5%	43.5%	43.5%	47.3%	47.3%	47.3%	47.3%	51.8%
District's Share of Social Security	\$670,795	\$114,315		\$21,489	\$6,626	4,571	817,796	779,748	779,748	814,788	814,788	814,788	814,788	793,977
Total Related Payroll Costs	\$4,442,841	\$749,521		\$206,088	\$37,934	\$29,740	\$5,466,124	\$5,466,124	\$5,466,124	\$6,210,582	\$6,210,582	\$6,210,582	\$6,210,582	\$6,244,807
Percent to Payroll	50.6%	50.5%		73.4%	43.8%	51.4%	51.1%	51.1%	51.1%	54.6%	54.6%	54.6%	54.6%	59.3%

OTHER MAJOR CATEGORIES:														
Purchased Services	1,081,053	56,263		8,980	1,000	44,375	1,191,671	1,081,468	1,081,468	1,188,454	1,188,454	1,188,454	1,188,454	1,610,062
Non-Capital Objects	637,637	127,189		438,441	8,450	3,150	1,214,867	1,242,217	1,242,217	1,201,056	1,201,056	1,201,056	1,201,056	1,224,189

Capital Objects	317,020	55,000	5,500	1,000	1,000	379,520	449,284	409,211	732,721
Debt Service Costs-Short-Term	6,000					6,000	7,448	41,512	40,553
Debt Service Costs-Regular		2,066,405				2,066,405	2,361,338	2,335,462	2,807,687
Insurance-Property, W/C & Liability	187,916	3,500				191,416	212,946	179,585	229,594
Non-Program Transactions-Special ED	1,462,114					1,462,114	1,432,466	1,443,730	1,254,472
Open Enrollment Paid to Other Dist. Adjustment	349,140					349,140	562,011	533,543	562,766
Other Objects (Mostly Dues)	78,597	5,700	2,500	12,800	12,800	111,597	137,420	97,150	34,127
Total Other Major Categories	4,119,477	247,652	455,421	22,450	61,325	6,972,730	7,486,598	7,429,703	8,589,451
TOTAL EXPENDITURES	17,350,323	2,480,147	2,066,405	147,000	148,928	23,135,205	23,954,497	24,613,696	25,363,074
EXCESS (DEFICIT)	(1,416)	1,250	47,162	-	-	46,994	(159,829)	211,125	(341,212)
ENDING FUND BALANCES	2,867,734	33,181	1,950,325	18,680	55,110	4,922,196	4,875,204	5,035,024	4,823,897

STATISTICS:									
Number of Students						1673	1703	1711	1716
Cost per Student=Gen + Sp. Ed						\$ 11,852	\$ 11,933	\$ 12,344	\$ 12,450
Percent Change in Cost						-0.7%	-3.3%	-0.8%	6.9%
Total All Costs Per Student						\$ 13,651	\$ 13,891	\$ 14,256	\$ 14,633
Percent Change in Cost						-1.7%	-2.6%	-2.6%	7.2%
Equivalent FTE Staff Per DPI						n/a	194	197	196
Payroll Per FTE Staff						\$ 54,896	\$ 55,703	\$ 53,718	\$ 53,718
Benefits Per FTE Staff						\$ 29,990	\$ 31,526	\$ 31,861	\$ 31,861
Postemployment Health Ins.:									
Underfunded Amount (millions)						\$ 5.0	\$ 5.0	\$ 5.3	\$ 5.7
Amount Needed for Future Funding (millions)						n/a	n/a	17.7	17.7
District Long-Term Debt						\$ 14	\$ 16	\$ 18	\$ 19
Property Tax Valuation (millions)						n/a	\$ 819	\$ 867	\$ 921
Change in Property Tax Percent						-3.6%	-5.9%	-5.7%	5.2%

Like a Warrior

Innovate. Lead. Succeed.

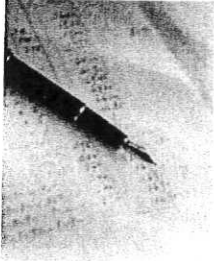


School District of Amery

TRANSLATOR

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The following information is provided in the interest of budget transparency.

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

2014-15 Budget

2013-14 Actuarial Report

2013-14 Budget

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

2012-13 District Actuarial Report

2012-13 Budget

2011-12 Budget

2010-11 Budget

July 1, 2010 District Actuarial Report

Current and Prior Year Annual Meeting Information via Boardbook

2013-14 Audited Financial Statements

2012-13 Audited Financial Statements

2011-12 Audited Financial Statements

2010-11 Audited Financial Statements

2009-10 Audited Financial Statements

Internet District Financial Report - School District of Amery

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

<http://www2.dpi.state.wi.us/sfscdw/>

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

CMS School



Amery

53 pgs
50-60 pgs

10E

FY 2014-2015 Budget Report (PI-1504)

This report is required to be filed with the DPI

Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
110000	Undifferentiated Curriculum <i>legue plus</i>	
10E-110000-100	Salaries	2,581,068.00
	Total Salaries (100)	2,581,068.00 ✓
10E-110000-212	Retirement--Employer's Share <i>Pension</i>	177,023.00 ✓
10E-110000-218	Retirement--Contribution to Employee Benefit Trust <i>Unfund health</i>	100,000.00 ✓
10E-110000-219	Retirement--Other Employee Benefits	53,000.00
10E-110000-220	Social Security ✓	194,662.00 ✓
10E-110000-230	Life Insurance	4,511.00 ✓
10E-110000-240	Health Insurance	650,404.00 ✓
10E-110000-250	Other Insurance	6,356.00 ✓
10E-110000-290	Other Employee Benefits	34,560.00 ✓
	Total Employee Benefits (200)	1,220,516.00
10E-110000-310	Personal Services	265.00
10E-110000-350	Communication	935.00
	Total Purchased Services (300)	1,200.00
10E-110000-410	General Supplies	13,400.00
10E-110000-430	Instructional Media	12,636.00
10E-110000-440	Non-Capital Equipment	20,555.00
10E-110000-470	Textbooks	24,154.00
	Total Non-Capital Objects (400)	70,745.00
10E-110000-550	Equipment Additions	2,988.00
	Total Capital Objects (500)	2,988.00
	Total Undifferentiated Curriculum (110000)	3,876,517.00
120000	Regular Curriculum <i>1-6 grad</i>	
10E-120000-100	Salaries	2,472,827.00
	Total Salaries (100)	2,472,827.00
10E-120000-212	Retirement--Employer's Share	173,563.00
10E-120000-218	Retirement--Contribution to Employee Benefit Trust	90,000.00
10E-120000-219	Retirement--Other Employee Benefits	40,000.00
10E-120000-220	Social Security	265,200.00
10E-120000-230	Life Insurance	3,811.00
10E-120000-240	Health Insurance	594,928.00
10E-120000-250	Other Insurance	6,055.00
10E-120000-290	Other Employee Benefits	16,000.00
	Total Employee Benefits (200)	1,189,557.00
10E-120000-310	Personal Services	195.00
10E-120000-342	Employee Travel	40.00
10E-120000-350	Communication	1,600.00

From This report School Districts can prepare the budget summary I have presented

CARSON

2009-10 2010-11 2011-12 12-13

	\$0	\$0	\$0	\$0
100 Operating Transfers In	\$0	\$0	\$0	\$0
1-- Total Transfers In	\$0	\$0	\$0	\$0
211 Property Taxes (Fund 10 Re	\$7,992,229	\$7,324,607	\$7,119,844	\$7,417,008
212 Chargeback Levy	\$651	\$412	\$0	\$0
213 Mobil Home Tax/Fees	\$18,160	\$20,045	\$20,000	\$20,000
219 Other Taxes	\$0	\$0	\$0	\$0
220 Payments in Lieu of Taxes (Milwaukee)	\$0	\$0	\$0	\$0
240 Payments for Services	\$0	\$1,280	\$0	\$0
250 Food Sale Revenue	\$0	\$0	\$0	\$0
260 Non-Capital Sales	\$20,994	\$14,062	\$19,425	\$19,619
270 School Activity Income	\$42,292	\$27,757	\$47,800	\$48,278
280 Investment Earnings	\$2,050	\$1,323	\$3,000	\$3,000
290 Other Revenue fro Local Sources	\$114,882	\$107,726	\$112,925	\$114,054
200 All Other Local Revenue	\$0	\$0	\$0	\$0
2-- Total Local	\$8,191,258	\$7,497,211	\$7,322,994	\$7,621,960
310 Transit of Aids	\$0	\$0	\$0	\$0
345 State Aid for Regular Ed. Open Enrollm	\$354,054	\$335,029	\$402,984	\$419,398
340 Other Payments for Services	\$1,416	\$2,321	\$700	\$707
380 Medical Service Reimbursements	\$0	\$0	\$0	\$0
390 Other Payments from WI School Distric	\$0	\$0	\$0	\$0
300 All Other Interdistrict Payments	\$0	\$0	\$0	\$0
3-- rict Payments in Wisconsin	\$355,470	\$337,350	\$403,684	\$420,105
440 Payments for Services	\$0	\$0	\$0	\$0
490 Other Payments from Non-WI School D	\$0	\$0	\$0	\$0
400 All Other Payments	\$0	\$0	\$0	\$0
4-- istrict Payments Outside WI	\$0	\$0	\$0	\$0
510 Transit of Aids	\$14,728	\$10,565	\$7,156	\$7,156
530 Payments for Services from CCDEBs	\$0	\$0	\$0	\$0
540 Payments for Services from CESAs	\$0	\$0	\$0	\$0
580 Medical Service Reimbursements	\$0	\$0	\$0	\$0
500 All Other Intermediate Sources	\$0	\$49,074	\$28,000	\$28,000
5-- Total Intermediate Sources	\$14,728	\$59,640	\$35,156	\$35,156
611 Special Education State Aid	\$0	\$0	\$0	\$0
612 Transportation State Aid	\$81,641	\$78,355	\$78,328	\$78,328
613 Library (Common School Fund)	\$52,774	\$55,863	\$55,785	\$55,785
615 Integration Aid (Resident)	\$0	\$0	\$0	\$0
616 Integration Aid (Non-Resident)	\$0	\$0	\$0	\$0
617 Food Service Aid	\$0	\$0	\$0	\$0
618 Bilingual/Bicultural State Aid	\$0	\$0	\$0	\$0
619 Other State Categorical Aid	\$0	\$0	\$0	\$82,700
610 Categorical Aids	\$0	\$0	\$0	\$0
621 Equalization Aid	\$8,546,583	\$9,739,831	\$8,362,635	\$8,397,892
623 Special Adjustment Aid	\$0	\$0	\$404,950	\$0
625 High Cost Special Education Aid	\$0	\$0	\$0	\$0
626 Supplemental Special Education Aid	\$0	\$0	\$0	\$0
628 High Poverty Aid	\$0	\$0	\$0	\$0
629 Other State General Aid	\$0	\$0	\$0	\$0
630 State Special Project Grants	\$39,565	\$41,940	\$3,000	\$3,000
641 General Tuition-State Paid	\$0	\$0	\$0	\$0
642 Special Education Tuition-State Paid	\$0	\$0	\$0	\$0
650 State SAGE Aid	\$394,872	\$419,746	\$425,000	\$429,250
660 State Revenues from State Sources	\$38,943	\$20,093	\$35,000	\$35,350
691 State Aid for Exempt Comp	\$9,075	\$6,497	\$5,545	\$5,728
693 School District Consolidation Aid	\$0	\$0	\$0	\$0
694 Sparsity Aid	\$0	\$0	\$0	\$0
699 Other State Revenue	\$451	\$206	\$400	\$404
600 All Other Revenue From State Sources	\$0	\$0	\$0	\$0
6-- evenue from State Sources	\$9,163,904	\$10,362,530	\$9,370,643	\$9,088,437
710 Federal Aid-Categorical	\$0	\$0	\$0	\$0

720	Impact and Disaster Aid	\$0	\$0	\$0	\$0
730	Federal Special Projects Aid Through U	\$82,131	\$80,362	\$76,933	\$77,702
750	ESEA	\$238,049	\$201,242	\$208,128	\$210,209
760	JTPA	\$0	\$0	\$0	\$0
770	Federal Aid Through Municipalities and	\$1,753	\$0	\$1,525	\$1,540
780	Federal Aid Through State Agencies of	\$0	\$0	\$406,568	\$0
790	Other Revenue from Federal Sources	\$0	\$0	\$0	\$0
700	All Other Federal Sources	\$477,689	\$0	\$0	\$0
7--	Federal Sources <i>700's</i>	\$799,622	\$281,605	\$693,154	\$289,452
850	Reorganization Settlement	\$0	\$0	\$0	\$0
860	Compensation for Sale or Loss of Fixe	\$26,619	\$9,981	\$14,000	\$14,140
870	Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
800	All Other Financing Sources	\$0	\$0	\$0	\$0
8--	Total Financing Sources	\$26,619	\$9,981	\$14,000	\$14,140
950	Contribution to Employee Benefit Trus	\$0	\$0	\$0	\$0
960	Adjustments	\$0	\$0	\$0	\$0
970	Refund of Disbursement	\$66,132	\$90,718	\$80,000	\$80,800
980	Medical Service Reimbursements	\$0	\$0	\$0	\$0
990	Other Miscellaneous Revenues	\$2,916	\$6,859	\$5,250	\$5,303
900	All Other Miscellaneous Revenues	\$0	\$0	\$0	\$0
9--	Total Miscellaneous Revenues	\$69,048	\$97,577	\$85,250	\$86,103
TOTAL FUND 10 REVENUES		\$18,620,650	\$18,645,894	\$17,924,881	\$17,555,352

Debt Service

FUND 38 Revenues and Expenditures

School District of Amery

HISTORICAL

Actual '09-'10	Actual '10-'11	Current '11-'12	Budget '12-'13
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FUND 38 REVENUES

110	Transfer from another Fund	\$0	\$0	\$0	\$0
211	Local Tax Levy	\$113,410	\$113,723	\$111,743	\$108,768
280	Interest Revenue	\$0	\$0	\$0	\$0
	Miscellaneous	\$0	\$1,035,000	\$0	\$0
	Subsidy	\$0	\$0	\$0	\$0
FUND 38 TRANSFER DUE FROM FUND 1		\$0	\$0	\$0	\$0
TOTAL FUND 38 REVENUES		\$113,410	\$1,148,723	\$111,743	\$108,768

FUND 38 EXPENDITURES

670	Principal Payments	\$55,569	\$1,052,127	\$0	\$65,000
680	Interest Payments	\$58,154	\$66,680	\$29,502	\$34,125
690	Other Debt Related Payments	\$0	\$27,945	\$0	\$0
	Miscellaneous	\$0	\$0	\$0	\$0
	New Fund 38 Debt	\$0	\$0	\$0	\$0
TOTAL FUND 38 EXPENDITURE		\$113,723	\$1,146,752	\$29,502	\$99,125

Fund 38 Surplus (Deficit)	(\$313)	\$1,971	\$82,241	\$9,643
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Year End Fund Balance	\$0	\$1,971	\$84,212	\$93,855
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Next FY Fall Payments			\$82,241	\$91,884
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Balance Post-Fall Payments			\$1,971	\$1,971
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FUND 39 Revenues and Expenditures

HISTORICAL

Actual '09-'10	Actual '10-'11	Current '11-'12	Budget '12-'13
----------------	----------------	-----------------	----------------

FUND 39 REVENUES

110	Transfer from another Fund	\$0	\$0	\$0	\$0
211	Local Tax Levy	\$2,296,034	\$2,365,911	\$1,987,761	\$2,001,799
280	Interest Revenue	\$24,217	\$2,682	\$3,000	\$3,030
	Miscellaneous	\$4,892,377	\$0	\$0	\$0
	Subsidy	\$0	\$0	\$0	\$0
FUND 39 TRANSFER DUE FROM FUND 1		\$0	\$0	\$0	\$0
TOTAL FUND 39 REVENUES		\$7,212,628	\$2,368,593	\$1,990,761	\$2,004,829

FUND 39 EXPENDITURES

670	Principal Payments	\$6,490,000	\$1,685,000	\$1,855,000	\$1,545,000
680	Interest Payments	\$697,464	\$536,739	\$476,836	\$422,280
690	Other Debt Related Payments	\$393,593	\$0	\$0	\$0
	Miscellaneous	\$0	\$0	\$0	\$0
	New Fund 39 Debt	\$0	\$0	\$0	\$0
TOTAL FUND 39 EXPENDITURE		\$7,581,058	\$2,221,739	\$2,331,836	\$1,967,280

Fund 39 Surplus (Deficit)	(\$368,430)	\$146,854	(\$341,075)	\$37,549
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*99,125
1,967,280

20,866,400*

FUND 80 Revenues and Expenditures

School District of Amery

HISTORICAL			
Actual	Actual	Current	Budget
'09-'10	'10-'11	'11-'12	'12-'13

FUND 80 REVENUES

110	Transfer from another Fund	\$0	\$0	\$0	\$0
211	Local Tax Levy	\$104,000	\$104,000	\$104,000	\$104,000
	Miscellaneous	\$169,358	\$188,028	\$191,207	\$193,119
	Miscellaneous	\$0	\$0	\$0	\$0
	Miscellaneous	\$0	\$0	\$0	\$0
TOTAL FUND 80 REVENUES		\$273,358	\$292,028	\$295,207	\$297,119

FUND 80 EXPENDITURES

100	Salaries ⁽¹⁾	\$131,340	\$135,270	\$137,196	\$138,568
200	Benefits ⁽¹⁾	\$61,429	\$68,413	\$74,830	\$79,470
300	Purchased Services	\$38,108	\$46,410	\$48,325	\$49,292
400	Non-Capital Objects	\$11,207	\$9,460	\$11,756	\$11,991
500	Capital Objects	\$0	\$0	\$1,000	\$1,020
900	Other	\$15,137	\$14,585	\$15,100	\$15,402
	Miscellaneous	\$0	\$0	\$0	\$0
	Miscellaneous	\$0	\$0	\$0	\$0
TOTAL FUND 80 EXPENDITURE		\$257,222	\$274,137	\$288,207	\$295,743

Fund 80 Surplus (Deficit) \$16,135 \$17,890 \$7,000 \$1,376

Year End Fund Balance \$35,084 \$52,975 \$59,975 \$61,351

*Comment
Send*

OK

Total Salaries

<i>General</i>	<i>8,929,727</i>
<i>Spec. Ed</i>	<i>1,483,190</i>
<i>Fed</i>	<i>298,259</i>
<i>Comment</i>	<i>138,568</i>
	<hr/>
	<i>10,849,744</i>

Dennis Case
 cell # 715-607-8849

FUND 10 Expenditures

School District of Amery

FUND 10 EXPENDITURES

		HISTORICAL		Current	Working
		Actual	Actual	Current	Budget
		'09-'10	'10-'11	'11-'12	'12-'13
110	Permanent Full Time	\$0	\$0	\$0	\$0
120	Permanent Part Time	\$0	\$0	\$0	\$0
130	Temporary Full Time	\$0	\$0	\$0	\$0
140	Temporary Part Time	\$0	\$0	\$0	\$0
150	Leave Payments	\$0	\$0	\$0	\$0
100	All Other Salaries	\$8,841,314	\$9,091,291	\$8,841,314	\$8,929,727
1--	Total Salaries	\$8,841,314	\$9,091,291	\$8,841,314	\$8,929,727
211/212	WRS	\$907,603	\$980,168	\$612,337	\$612,949
218	Employee Benefit Trust	\$496,477	\$376,398	\$369,421	\$376,809
219	Other EE Benefits	\$0	\$0	\$0	\$0
220	Social Security	\$655,964	\$675,059	\$680,795	\$687,603
230	Life Insurance	\$10,407	\$11,103	\$10,633	\$10,846
241	Medical	\$2,611,534	\$2,655,320	\$2,338,824	\$2,525,930
242	Hospitalization	\$0	\$0	\$0	\$0
243	Dental	\$177,967	\$183,295	\$195,139	\$204,896
240	Other Health Insurance	\$0	\$0	\$500,826	\$587,731
250	Other Employee Insurance	\$20,544	\$21,642	\$20,938	\$21,357
290	Other Employee Benefits	\$169,119	\$145,070	\$142,020	\$144,860
200	All Other Benefits	\$0	\$0	\$0	\$0
2--	Total Employee Benefits	\$5,049,615	\$5,048,055	\$4,870,933	\$5,172,981
310	Personal Services	\$177,894	\$122,583	\$117,362	\$119,709
320	Property Services	\$522,829	\$131,793	\$108,362	\$110,529
331	Gas for Heat	\$127,172	\$126,915	\$156,672	\$159,805
332	Oil for Heat	\$0	\$0	\$0	\$0
333	Coal and/or Wood for Heat	\$0	\$0	\$0	\$0
334	Electricity for Heat	\$0	\$0	\$0	\$0
335	Gas for other than Heat	\$0	\$0	\$0	\$0
336	Electricity for Other Than Heat	\$240,549	\$252,171	\$254,432	\$259,521
337	Water	\$9,414	\$9,538	\$9,785	\$9,981
338	Sewerage	\$23,956	\$22,358	\$26,900	\$27,438
339	Other Utilities	\$6,680	\$6,680	\$6,800	\$6,936
330	Other Utilities	\$0	\$0	\$0	\$0
340	Travel	\$135,417	\$146,961	\$154,887	\$156,436
350	Communication	\$86,147	\$100,291	\$90,090	\$91,892
360	Information Technology	\$1,151	\$1,477	\$1,600	\$1,632
370	Payment to Non-Governmental Agencies	\$0	\$0	\$0	\$0
382	Open Enrollment Payments	\$541,933	\$524,054	\$569,736	\$592,942
380	Other Intergovernmental Payments	\$161,284	\$160,456	\$140,557	\$141,963
300	All Other Purchased Services	\$0	\$0	\$0	\$0
3--	Total Purchased Services	\$2,034,426	\$1,605,278	\$1,637,183	\$1,678,784
410	Supplies	\$214,908	\$267,850	\$209,968	\$212,068
420	Apparel	\$16,087	\$8,283	\$9,213	\$9,305
430	Instructional Media	\$125,958	\$98,782	\$93,621	\$94,557
440	Non-Capital Equipment	\$157,114	\$145,499	\$143,235	\$144,667
450	Resale Items	\$15,246	\$14,719	\$18,853	\$19,042
460	Equipment Components	\$7,162	\$9,520	\$3,828	\$3,866
470	Textbooks and Workbooks	\$37,228	\$108,288	\$56,402	\$56,966
480	Non-Instructional Computer Software	\$62,032	\$63,181	\$62,149	\$62,770
490	Other Non-Capital Items	\$6,604	\$4,461	\$6,228	\$6,290
400	All Other Non-Capital Objects	\$0	\$0	\$0	\$0
4--	Total Non-Capital Objects	\$642,340	\$720,585	\$603,497	\$609,532
510	Sites	\$0	\$0	\$0	\$0
520	Site Components	\$203,401	\$22,958	\$0	\$0
530	Buildings	\$0	\$0	\$0	\$0
540	Building Components	\$0	\$24,798	\$0	\$0
550	Equipment/Vehicle--Initial Purchase	\$257,494	\$167,736	\$120,057	\$121,258

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

Fund 10 Surplus (Deficit)	(\$198,804)	\$55,269	\$0	(\$769,339)
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FUND 27 REVENUES

	Actual '09-'10	Actual '10-'11	Current '11-'12	Working Budget '12-'13
310 SPECIAL ED TRANSIT OF AID	\$0	\$0	\$0	\$0
340 SPECIAL ED TUITION REVENUE	\$22,743	\$31,476	\$27,792	\$28,070
510 SPECIAL EDUCATION	\$11,121	\$10,891	\$11,000	\$11,110
611 SPECIAL EDUCATION AID	\$574,933	\$515,349	\$571,255	\$576,968
700 GRANT REVENUE	\$794,908	\$449,510	\$421,325	\$425,538
900 MISCELLANEOUS	\$46	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
FUND 10 TRANSFER TO FUND 27				
	\$2,658,223	\$2,450,956	\$2,428,331	\$2,497,157

FUND 27 EXPENSES *Spec Ed*

100 SALARIES	\$1,428,928	\$1,456,772	\$1,468,505	\$1,483,190
200 BENEFITS	\$903,203	\$848,415	\$831,803	\$883,383
300 PURCHASED BENEFITS	\$80,152	\$56,127	\$60,327	\$61,534
400 NON CAP OBJECTS	\$134,470	\$58,939	\$37,896	\$38,654
500 CAPITAL OBJECTS	\$61,238	\$7,872	\$5,000	\$5,100
600 DEBT RETIREMENT	\$0	\$0	\$0	\$0
700 INSURANCE/JUDGEMENTS	\$2,461	\$10,341	\$11,100	\$11,322
800 TRANSFERES	\$6,498	\$7,169	\$8,000	\$8,160
900 MISCELLANEOUS	\$0	\$0	\$0	\$0
	\$41,271	\$5,322	\$5,700	\$5,814
	\$2,658,223	\$2,450,956	\$2,428,331	\$2,497,157

NO on salaries or benefits for community services 2013

FUND 50 *Food*

	Actual '09-'10	Actual '10-'11	Current '11-'12	Budget '12-'13
200 OTHER LOCAL	\$0	\$0	\$0	\$0
250 FOOD SERVICE SALES	\$484,926	\$458,496	\$496,707	\$506,405
600 STATE SOURCES	\$23,167	\$23,620	\$25,000	\$25,500
700 FEDERAL SOURCES	\$434,067	\$444,813	\$464,112	\$478,035
900 MISCELLANEOUS	\$3,677	\$156	\$150	\$0
	\$945,836	\$927,085	\$985,969	\$1,009,940

FUND 50 EXPENSES

100 SALARIES	\$284,676	\$289,941	\$298,259	\$298,259
200 BENEFITS	\$230,525	\$245,680	\$250,643	\$266,185
300 PURCHASES SERVICES	\$12,654	\$6,178	\$9,130	\$9,130
400 NON CAP OBJECTS	\$407,768	\$388,404	\$421,437	\$429,866
500 CAPITAL OBJECTS	\$1,697	\$4,545	\$5,500	\$5,500
900 DUES/FEES	\$1,783	\$715	\$1,000	\$1,000
999 MISCELLANEOUS	\$0	\$0	\$0	\$0
	\$939,102	\$935,464	\$985,969	\$1,009,940

	\$6,734	(\$8,379)	\$0	\$0
FUND 50 FUND BALANCE	\$28,870	\$20,491	\$20,491	\$20,491



ADAM JARCHOW

STATE REPRESENTATIVE • 28TH ASSEMBLY DISTRICT

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

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

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

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

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

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



State Senator Sheila Harsdorf

Date: October 8, 2015

To: Assembly Committee on Education

Fr: Senator Sheila Harsdorf

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

Dear Chair Thiesfeldt and Committee Members,

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

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

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

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

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



School Administrators Alliance

Representing the Interests of Wisconsin School Children

TO: Assembly Committee on Education
FROM: John Forester, Director of Government Relations
DATE: October 8, 2015
RE: Assembly Bill 321 – School Budget Summary, Audit, and Annual Report

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

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

The bill does three things:

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

The SAA opposes AB 321 for the following reasons:

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

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

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

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

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