

## 2013-2014 REVENUE LIMIT PROJECTION

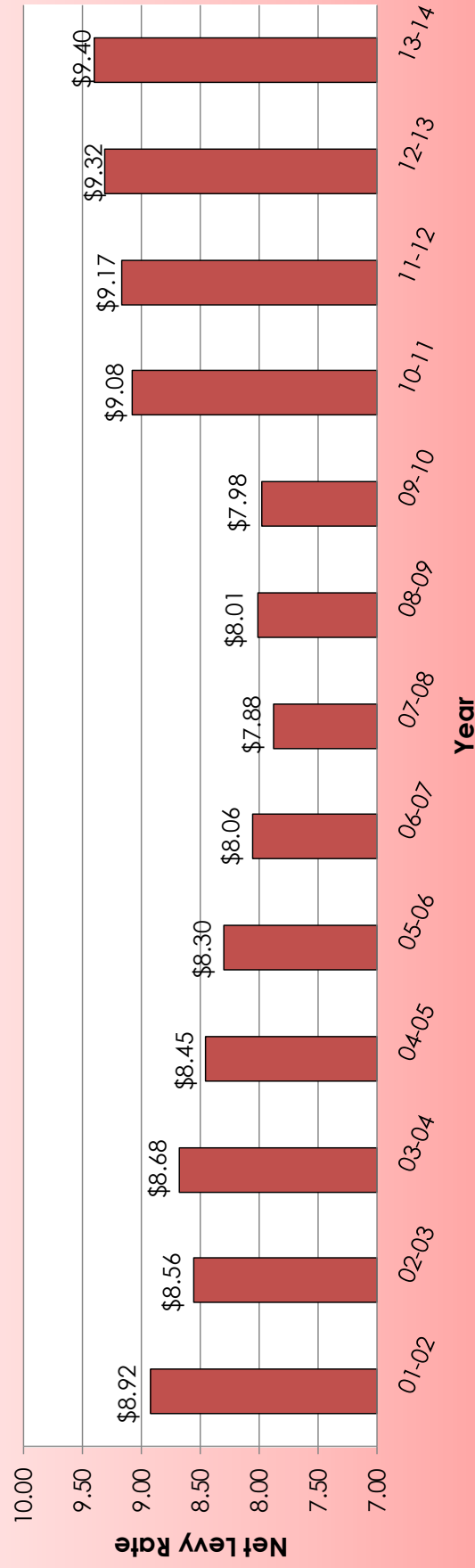
(Total of General State Aid and Local Property Taxes Only)

as of 10.24.2013			
	2012-2013	2013-2014	Change
Revenue Per Member	\$ 9,364	\$ 9,446	\$ 82
Membership	14,128	14,326	198
Revenue Limit - No Exemptions	\$ 132,292,614	\$ 135,318,668	3,026,054
Referendum Exemption	\$ -	\$ -	-
Other Exemptions	\$ 924,169	\$ 672,196	(251,973)
<b>Total Revenue Limit</b>	<b>\$ 133,216,783</b>	<b>\$ 135,990,864</b>	<b>\$ 2,774,081</b>
Percent Change			0.61%
<i>General Aid</i>	\$ 73,343,964	\$ 75,324,388	\$ 1,980,424
Percent Change			2.70%
<i>Property Tax Revenue</i>	63,284,286	64,051,867	767,581
Percent Change			1.21%
<i>Computer Aid</i>	495,437	544,729	49,292
<i>Property Tax Distribution</i>			
General Fund	56,449,162	57,155,266	706,104
Rate	8.31	8.39	0.08
Non-Referendum Debt	2,618,221	2,606,481	(11,740)
Rate	0.39	0.38	(0.003)
Capital Projects	310,000	360,000	50,000
Rate	0.05	0.05	0.01
<i>Taxes Outside of the Revenue Limit</i>			
Referendum Debt	2,439,903	2,463,120	23,217
Rate	0.36	0.36	0.002
Community Service	1,467,000	1,467,000	-
Rate	0.22	0.22	(0.001)
<b>Total Tax Rate</b>	<b>\$ 9.32</b>	<b>\$ 9.40</b>	<b>\$ 0.08</b>
Percent Change			0.88%
Equalized Valuation	\$ 6,793,167,459	\$ 6,815,489,181	0.33%
<b>Total Revenue Limit Increase</b>			<b>\$ 2,774,081</b>
<p><b>Note:</b> The District will receive an additional \$75 per pupil as a Revenue Limit increase; based on the three year membership average (14,328). This increase is outside of the revenue limit (\$75 * 14,328 = \$1,074,600.00).</p>			
<p>In 2012-2013 the District received \$706,550 in a special categorical aid (\$50/member).</p>			
<p>Total "new" revenue = \$3,141,906</p>			

## Net Levy Data

	Actual		Actual		Actual		Actual		Actual		Actual		Actual		Proposed		Proposed	
	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Levy	Levy
	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	12-13	13-14	13-14	13-14		
Fund 10: General Fund	7.21	7.04	7.11	6.87	6.79	6.42	6.32	6.53	7.03	7.70	7.89	8.31	8.31	8.39	8.39	56,449,162	57,155,266	
Fund 39: Referendum Debt	1.21	0.93	0.93	0.86	0.84	0.91	0.88	0.84	0.34	0.82	0.69	0.36	0.36	0.36	0.36	2,439,903	2,463,120	
Fund 38: Non-Ref Debt		0.15	0.17	0.26	0.24	0.25	0.29	0.27	0.36	0.25	0.26	0.39	0.39	0.38	0.38	2,618,221	2,606,481	
Fund 41: Capital Projects	0.48	0.35	0.33	0.31	0.29	0.28	0.19	0.18	0.04	0.13	0.13	0.05	0.05	0.05	310,000	360,000		
Fund 80: Community Serv	0.02	0.09	0.14	0.15	0.14	0.20	0.20	0.19	0.20	0.18	0.19	0.22	0.22	0.22	1,467,000	1,467,000		
<b>Total Net Levy Rate</b>	<b>8.92</b>	<b>8.56</b>	<b>8.68</b>	<b>8.45</b>	<b>8.30</b>	<b>8.06</b>	<b>7.88</b>	<b>8.01</b>	<b>7.98</b>	<b>9.08</b>	<b>9.17</b>	<b>9.32</b>	<b>9.32</b>	<b>9.40</b>	<b>9.40</b>	<b>63,284,286</b>	<b>64,051,867</b>	
% Change Over Prior Year														0.88%			1.21%	

## AASD School Property Tax Rates



# AASD 2013-2014 Budget Update

Summary of Changes as of 10.24.2013

## **MEMBERSHIP (3-Year Rolling Average)**

- 2012-2013 Actual → 14,128
- 2013-2014 Projected → 14,307
- 2013-2014 Actual → 14,326
- 2012-13/2013-14 Actual Difference → +198
- 2013-2014 Projected to Actual Difference → +19
  
- **Headcount/Enrollment** → 16,212
- **Membership FTE** → 14,645

## **EQUALIZED PROPERTY VALUE**

- 2012-2013 Actual → \$6,793,167,459
- 2013-2014 Projected → \$6,752,874,439
- 2013-2014 Actual → \$6,815,489,181
- 2012-13/2013-14 Actual Difference → +\$22,321,722
- 2013-2014 Projected to Actual Difference → +\$62,614,742

## **COMPUTER AID**

- 2012-2013 Actual → \$495,437
- 2013-2014 Projected → \$504,521
- 2013-2014 Actual → \$544,729
- 2012-13/2013-14 Actual Difference → +\$49,292
- 2013-2014 Projected to Actual Difference → +\$40,000

## **GENERAL/EQUALIZATION AID**

- 2012-2013 Actual → \$73,343,963
- 2013-2014 Projected → \$75,174,401
- 2013-2014 Actual → \$75,324,388
- 2012-13/2013-14 Actual Difference → +\$1,980,425
- 2013-2014 Projected to Actual Difference → +\$149,987

## **PROPERTY TAX REVENUE (ALL FUNDS)**

- 2012-2013 Actual → \$63,284,286
- 2013-2014 Projected → \$64,062,399
- 2013-2014 Actual → \$64,051,867
- 2012-13/2013-14 Actual Difference → +\$767,581
- 2013-2014 Projected to Actual Difference → -\$10,532

**GENERAL FUND PROPERTY TAX REVENUE**

- 2012-2013 Actual → \$56,449,162
- 2013-2014 Projected → 57,165,798
- 2013-2014 Actual → \$57,155,266
- 2012-13/2013-14 Actual Difference → +\$706,104
- 2013-2014 Projected to Actual Difference → -\$10,532

**OVERALL BUDGET IMPACT**

- Increased General Fund Revenue → \$185,559.00
- Decreased Tax Rate projection by \$0.09 from \$9.49 to \$9.40. This is an increase of \$0.08 from 2012-2013.

**APPLETON AREA SCHOOL DISTRICT**  
 2013-2014 OVERALL BUDGET SUMMARY  
 as of 09.05.2013

<b>FUND 10 REVENUE &amp; EXPENDITURES</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Increase/ Decrease</b>	<b>Percent</b>
<b>REVENUES</b>				
Local	57,442,861	58,157,101	714,240	1.24%
Interdistrict	7,965,333	7,952,700	(12,633)	-0.16%
State	77,110,499	79,439,717	2,329,218	3.02%
Federal	-	2,000	2,000	100.00%
Other	505,814	421,700	(84,114)	-16.63%
<b>TOTAL FUND 10 REVENUES (ALL)</b>	<b>\$ 143,024,508</b>	<b>\$ 145,973,218</b>	<b>\$ 2,948,710</b>	<b>2.06%</b>
<b>EXPENDITURES</b>				
Salaries	68,109,254	68,922,527	813,273	1.19%
Benefits	32,592,023	33,393,211	801,188	2.46%
Purchased Services	18,404,639	21,002,267	2,597,628	14.11%
Non-Capital Objects	4,968,953	4,581,907	(387,046)	-7.79%
Capital Objects	348,606	424,927	76,321	21.89%
Debt Retirement	213,649	51,500	(162,149)	-75.90%
Insurance & Judgments	946,101	950,000	3,899	0.41%
Interfund Transfers	17,485,270	18,897,809	1,412,539	8.08%
Dues/Other	232,049	294,934	62,885	27.10%
<b>TOTAL FUND 10 EXPENDITURES</b>	<b>\$ 143,300,543</b>	<b>\$ 148,519,082</b>	<b>\$ 5,218,539</b>	<b>3.64%</b>
Fund 11 -- Grants	4,729,927	4,291,190	(438,737)	-9.28%
Fund 27 -- EEN	28,276,376	28,899,486	623,110	2.20%
Fund 38 -- Non-Referendum Debt	8,901,144	2,743,753	(6,157,391)	-69.18%
Fund 39 -- Referendum Debt	9,743,470	2,503,726	(7,239,743)	-74.30%
Fund 41 -- Capital Projects	3,403,834	384,965	(3,018,869)	-88.69%
Fund 45 -- QSCB Borrowing	92,953	-	(92,953)	-100.00%
Fund 49 -- Technology (Borrowing)	2,791,021	-	(2,791,021)	-100.00%
Fund 50 -- Food Service	5,805,852	6,326,850	520,998	8.97%
Fund 80 -- Community Service	1,279,673	1,672,242	392,569	30.68%
Interfund Transfers	(17,485,270)	(18,897,809)	(1,412,539)	8.08%
<b>TOTAL OTHER FUND EXPENDITURES</b>	<b>\$ 47,538,978</b>	<b>\$ 27,924,403</b>	<b>\$(19,614,575)</b>	<b>-41.26%</b>
<b>TOTAL BUDGET SUMMARY</b>	<b>\$ 190,839,522</b>	<b>\$ 176,443,486</b>	<b>\$(14,396,036)</b>	<b>-7.54%</b>

**NOTE:** Fund 38 & 39 expenditures are significantly different due to debt refunding in 2012-2013. The fees and revenue associated with the refunding were: Fund 38 -- \$6,076,241 and Fund 39 -- \$7,192,522.

APPLETON AREA SCHOOL DISTRICT

2013-2014 BUDGET PLANNING

as of 09.23.2013

**Fund 10 Fund Balance/Revenue Summary**

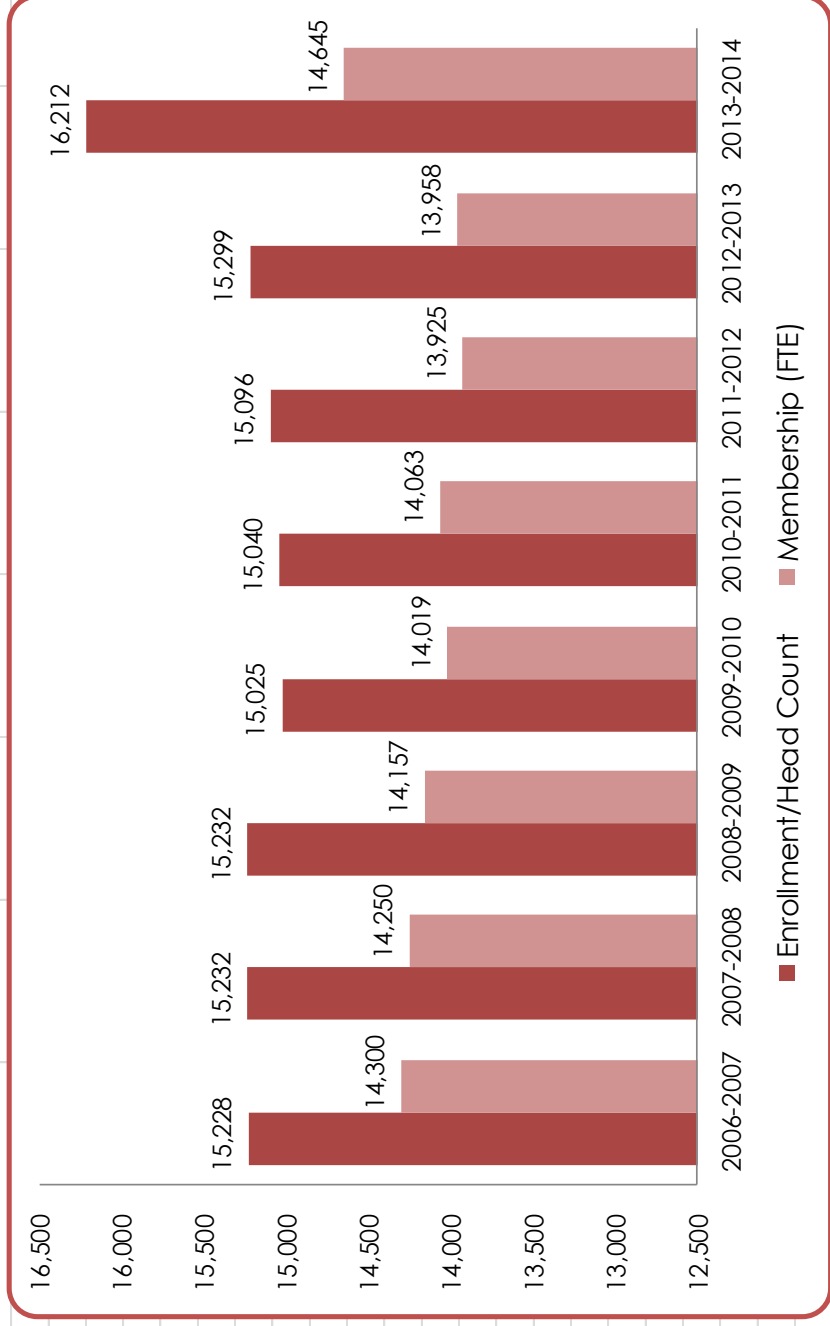
<b>FUND BALANCE</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Budget 2013-2014</b>
<b>BEGINNING FUND BALANCE</b>	10,390,679	15,088,929	16,444,357	18,212,523	17,936,488
Microsoft Rebate	299,969				
TIF District Dissolution	2,806,095				
Maintenance of Effort	883,992				
Miscellaneous (Utilities, etc.)	708,195				
Increase (Decrease)	4,698,250	1,355,428	1,768,166	(276,035)	(2,545,863)
<b>ENDING FUND BALANCE</b>	<b>15,088,929</b>	<b>16,444,357</b>	<b>18,212,523</b>	<b>17,936,488</b>	<b>15,390,625</b>

**Revenue Summary**

<b>Source</b>	<b>Description</b>					
141	Transfer from Fund 41	-	-	-	-	-
211	Property Tax	50,440,190	55,573,288	55,507,188	56,449,162	57,155,266
212	Prior Year Prop Tax	-	-	-	-	-
213	Mobile Home Tax	3,622	3,741	3,859	3,624	3,625
219	Other Local	2,867,790	-	-	-	-
240	Local Pmts for Services	14,293	19,884	-	12,290	-
260	Sale of Non-Cap Items	328	-	-	-	-
270	School Activities	232,217	214,798	116,614	141,557	132,510
280	Investment Income	42,499	16,531	13,343	11,788	12,000
291	Gifts to the District	275,243	312,910	1,257,236	265,831	265,000
29X	Misc School Fees/Sum School	630,253	614,858	586,678	558,611	588,700
299	Other Local	-	-	-	-	-
<b>Total Local Revenue Sources</b>		<b>\$ 54,506,435</b>	<b>\$ 56,756,009</b>	<b>\$ 57,484,918</b>	<b>\$ 57,442,861</b>	<b>\$ 58,157,101</b>
315	Transit of State Aids	-	-	-	-	-
340	Payment for Services	5,531,884	6,007,104	7,424,239	7,938,606	7,920,000
349	Payment from other Wi Dist	354,146	487,519	37,027	26,727	32,700
<b>Total Interdistrict Payments</b>		<b>\$ 5,886,031</b>	<b>\$ 6,494,623</b>	<b>\$ 7,461,266</b>	<b>\$ 7,965,333</b>	<b>\$ 7,952,700</b>
612	Transportation Aid	127,865	116,152	115,245	106,828	107,000
613	Library Aid	595,093	629,671	597,223	557,029	481,000
618	Bilingual Aid	368,122	371,446	311,468	296,496	296,500
621	Equalization Aid	80,227,719	81,704,165	73,548,584	73,343,963	75,324,388
629	Other-At Risk	79,060	87,584	-	-	-
630	Special Projects	100	(8,909)	3,000	3,000	-
640	Payment for Services	188,556	164,112	146,654	101,531	101,500
650	SAGE	1,498,436	1,505,089	1,511,997	1,499,666	1,510,000
690	Other	5,867	-	-	706,550	1,074,600
691	Computer Aid	522,021	567,874	570,345	495,437	544,729
<b>Total State Sources</b>		<b>\$ 83,612,839</b>	<b>\$ 85,137,183</b>	<b>\$ 76,804,516</b>	<b>\$ 77,110,499</b>	<b>\$ 79,439,717</b>
718	ARRA -- State Fiscal Funds	4,484,118	-	-	-	-
700	Other Fed Revenue	1,500	3,000	2,250	-	2,000
<b>Total Federal Revenue Sources</b>		<b>4,485,618</b>	<b>3,000</b>	<b>2,250</b>	<b>-</b>	<b>2,000</b>
800	Other Financing Sources	209,050	186,220	178,984	174,025	154,700
873	Long Term Loans	-	-	-	-	-
<b>Total Other Financing Sources</b>		<b>\$ 209,050</b>	<b>\$ 186,220</b>	<b>\$ 178,984</b>	<b>\$ 174,025</b>	<b>\$ 154,700</b>
900	Other Revenue	35,340	406,516	236,202	301,898	242,000
970	Other Refund	412,662	878,572	453,696	29,891	25,000
981	Medicaid Billing (Fund 27)	-	-	-	-	-
<b>Total Other Revenue Sources</b>		<b>\$ 448,002</b>	<b>\$ 1,285,088</b>	<b>\$ 689,898</b>	<b>\$ 331,789</b>	<b>\$ 267,000</b>
<b>TOTAL FUND 10 REVENUE</b>		<b>\$ 149,147,974</b>	<b>\$ 149,862,124</b>	<b>\$ 142,621,832</b>	<b>\$ 143,024,508</b>	<b>\$ 145,973,219</b>

## Enrollment/Membership History

Counts	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Enrollment/Head Count	15,228	15,232	15,232	15,025	15,040	15,096	15,220	16,212
Membership (FTE)	14,300	14,250	14,157	14,019	14,063	13,925	13,958	14,645



NOTE: 2013-2014 is the first year of Four-Year Old Kindergarten within the AASD.

<b>BUDGET ADOPTION 2013-2014</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance (Account 930 000)	16,444,358.55	18,212,524.60	17,936,489.60
Ending Fund Balance, Nonspendable (Acct. 935 000)	109,979.80	109,979.80	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)	12,159,015.10	11,427,649.14	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,943,529.70	6,398,860.66	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>18,212,524.60</b>	<b>17,936,489.60</b>	<b>15,390,625.30</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	55,511,046.67	56,452,785.73	57,158,891.00
240 Payments for Services	15,668.00	28,373.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	116,613.79	141,556.55	132,510.00
280 Interest on Investments	13,342.91	11,787.53	12,000.00
290 Other Revenue, Local Sources	1,843,914.47	824,191.48	853,700.00
<b>Subtotal Local Sources</b>	<b>57,500,585.84</b>	<b>57,458,694.29</b>	<b>58,157,101.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	7,461,266.08	7,965,333.12	7,952,700.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>7,461,266.08</b>	<b>7,965,333.12</b>	<b>7,952,700.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	999.93	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
<b>Subtotal Intermediate Sources</b>	<b>999.93</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	1,023,935.86	1,666,902.07	1,959,100.00
620 State Aid -- General	73,548,584.00	73,343,963.00	75,324,388.00
630 DPI Special Project Grants	35,544.14	27,703.73	50,000.00
640 Payments for Services	146,654.00	101,531.00	101,500.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,511,997.04	1,499,666.42	1,510,000.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	571,366.59	496,871.92	544,729.00
<b>Subtotal State Sources</b>	<b>76,838,081.63</b>	<b>77,136,638.14</b>	<b>79,489,717.00</b>



<b>Federal Sources</b>			
710 Transit of Aids	144,692.66	108,932.27	194,673.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	2,027,525.23	2,425,423.81	1,704,009.00
750 IASA Grants	2,601,030.54	2,153,499.09	2,344,508.00
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	2,240,844.70	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>7,014,093.13</b>	<b>4,687,855.17</b>	<b>4,243,190.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	178,983.99	174,024.93	354,700.00
870 Long-Term Obligations	0.00	0.00	25,000.00
<b>Subtotal Other Financing Sources</b>	<b>178,983.99</b>	<b>174,024.93</b>	<b>379,700.00</b>
<b>Other Revenues</b>			
960 Adjustments	193,788.08	232,826.20	0.00
970 Refund of Disbursement	450,785.41	29,891.39	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	45,324.76	69,172.00	42,000.00
<b>Subtotal Other Revenues</b>	<b>689,898.25</b>	<b>331,889.59</b>	<b>42,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>149,683,908.85</b>	<b>147,754,435.24</b>	<b>150,264,408.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	33,109,571.48	33,434,207.65	39,258,501.50
120 000 Regular Curriculum	31,801,502.54	31,355,127.66	31,039,660.30
130 000 Vocational Curriculum	3,380,078.84	3,472,693.61	3,410,796.00
140 000 Physical Curriculum	3,404,698.86	3,160,875.46	3,101,939.00
160 000 Co-Curricular Activities	2,103,188.71	2,053,682.97	2,262,976.00
170 000 Other Special Needs	5,925,415.18	5,869,314.97	5,740,172.60
<b>Subtotal Instruction</b>	<b>79,724,455.61</b>	<b>79,345,902.32</b>	<b>84,814,045.40</b>
<b>Support Sources</b>			
210 000 Pupil Services	4,326,395.23	4,458,103.21	3,822,369.70
220 000 Instructional Staff Services	6,078,091.61	6,283,044.78	5,426,874.10
230 000 General Administration	1,081,029.13	983,038.01	1,090,479.00
240 000 School Building Administration	8,077,381.25	8,060,572.48	8,255,177.00
250 000 Business Administration	18,405,107.51	18,464,278.37	17,942,308.00
260 000 Central Services	4,211,963.60	3,699,858.63	3,669,333.00
270 000 Insurance & Judgments	946,632.50	946,100.64	950,000.00
280 000 Debt Services	217,506.42	213,649.43	51,500.00
290 000 Other Support Services	6,006,532.51	5,115,536.73	4,987,977.00
<b>Subtotal Support Sources</b>	<b>49,350,639.76</b>	<b>48,224,182.28</b>	<b>46,196,017.80</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	15,942,961.23	17,485,270.07	18,897,809.10
430 000 Instructional Service Payments	2,837,884.60	2,934,027.07	2,850,500.00
490 000 Other Non-Program Transactions	59,801.60	41,088.50	51,900.00
<b>Subtotal Non-Program Transactions</b>	<b>18,840,647.43</b>	<b>20,460,385.64</b>	<b>21,800,209.10</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>147,915,742.80</b>	<b>148,030,470.24</b>	<b>152,810,272.30</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	196,825.65	250,037.10	386,370.58
<b>900 000 Ending Fund Balance</b>	<b>250,037.10</b>	<b>386,370.58</b>	<b>63,826.94</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>27,133,780.86</b>	<b>28,715,841.96</b>	<b>28,899,486.10</b>
100 000 Instruction	20,343,491.57	21,752,927.87	22,653,936.53
200 000 Support Services	6,605,415.75	6,447,094.38	6,436,358.21
400 000 Non-Program Transactions	131,662.09	379,486.23	131,735.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>27,080,569.41</b>	<b>28,579,508.48</b>	<b>29,222,029.74</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	3,922,049.03	3,816,398.59	3,604,356.67
<b>900 000 ENDING FUND BALANCES</b>	<b>3,816,398.59</b>	<b>3,604,356.67</b>	<b>3,429,779.14</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,936,537.75</b>	<b>18,432,571.26</b>	<b>5,072,901.25</b>
281 000 Long-Term Capital Debt	5,810,685.69	3,312,591.91	3,292,518.78
282 000 Refinancing	0.00	13,268,763.14	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	1,231,502.50	2,063,258.13	1,954,960.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,042,188.19</b>	<b>18,644,613.18</b>	<b>5,247,478.78</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	1,978,847.03	779,027.56	476,305.92
<b>900 000 Ending Fund Balance</b>	<b>779,027.56</b>	<b>476,305.92</b>	<b>447,197.92</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>961,092.83</b>	<b>3,101,111.94</b>	<b>360,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	2,160,912.30	3,403,833.58	389,108.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,160,912.30</b>	<b>3,403,833.58</b>	<b>389,108.00</b>
<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	820,007.74	999,505.13	1,134,814.96
<b>900 000 ENDING FUND BALANCE</b>	<b>999,505.13</b>	<b>1,134,814.96</b>	<b>691,441.65</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,118,463.20</b>	<b>5,941,161.79</b>	<b>5,883,477.00</b>
200 000 Support Services	5,938,965.81	5,805,851.96	6,326,850.31
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,938,965.81</b>	<b>5,805,851.96</b>	<b>6,326,850.31</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	437,831.14	583,267.16	957,836.07
<b>900 000 ENDING FUND BALANCE</b>	<b>583,267.16</b>	<b>957,836.07</b>	<b>939,835.43</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,551,316.83</b>	<b>1,654,241.68</b>	<b>1,654,241.36</b>
200 000 Support Services	790,279.82	794,470.07	861,669.00
300 000 Community Services	615,600.99	485,202.70	810,573.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,405,880.81</b>	<b>1,279,672.77</b>	<b>1,672,242.00</b>
<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>