NORTHLAND PINES SCHOOL DISTRICT

ANNUAL BUDGET REPORT

2016-2017

Presented at the Budget Hearing and Annual Meeting
September 26, 2016

NORTHLAND PINES SCHOOL DISTRICT

1800 PLEASURE ISLAND ROAD
EAGLE RIVER, WISCONSIN 54521

Telephone 715-479-6487

School Board	Holly McCormack, President John Sarama, Vice President Jennifer Payne, Treasurer	Jim Mulleady, Clerk Vacant, Deputy Clerk Phillip Epping, Member Mike Sealander, Member
Administration	Dr. Mike Richie, District Administrator Margaret Smith, C.P.A., Business Manager Emily Rhode, Director Pupil Services Gayle Daniel, Director Curriculum Instruction & Assessment Scott Foster, Principal High School SOAR Charter High School Phoenix Center Dan Marien, Principal Middle School	Karie Jo Bornberg, Principal Ruth DeJarlais, Interim Principal Eagle River Elementary Tony Duffek, Principal St. Germain Elementary Northland Pines Montessori Learning Center Carie Brock, Principal Land O'Lakes Elementary SOAR Charter Middle School
Directors	Maggie Bishop, A'viands, LLC, Food Service Director Dave Bohnen, Buildings and Grounds Director Harlan Leusink, Technology Director Brian Margelofsky, Activities Director	

Mission Statement

Northland Pines School District is dedicated to empowering all individuals to reach their potential.

We will be accountable and work together to:

- Model what is expected
- Nurture a safe, healthy and trusting environment
- Provide a challenging and engaging curriculum
- Promote life-long learning
- Build school, family, and community partnerships
- Celebrate cultural diversity, talents and strengths
- Thrive in a global society
- Foster continuous improvement

TABLE OF CONTENTS

Introductory Section

Introduction to the Annual Meeting 1
2016-2017 Administrative Services 2
Northland Pines School District Profile 4
Budget Hearing and Annual Meeting Agenda 6
Budget Hearing and Annual Meeting Minutes 7
Budget Hearing and Adoption Timelines 9
Treasurer's Report 10
Budget Overview 12

Financial Section

Unofficial Expenditure Six-Digit Function Code Reference 14
DPI Format Budget by Function - All Funds 16
Proposed Budget Summary Comparison 19
General Fund Budget with Comparisons (Fund 10) 20
Special Revenue Trust Fund Budget with Comparisons (Fund 21) 23
Special Education Fund Budget with Comparisons (Fund 27) 24
Food Service Fund Budget with Comparisons (Fund 50) 25
Northland Pines School District Breakfast Program 26
Community Service Budget with Comparisons (Fund 80) 28
Fund 80 Community Service Information 29
Debt Service Information (Fund 39) 31

Informational Section

Tax Impact on Citizens 32
Longitudinal Survey of Levies, Equalized Values, and Equalized Tax Rates 33
Short Term Borrowing 34
National School Lunch Free-Reduced Eligibility Information 36
Special Purpose Grants and Other Sources of Revenue 38
Student Achievement Guarantee in Education Program (SAGE) Replaced by Achievement Gap Reduction Program (AGR) 39
SAGE Allocations by School 40

Individuals with Disabilities Act (IDEA)	41
Title Grant Information (ESEA)	42
Every Student Succeeds Act (ESSA)	43
Basic Facts about Equalization Aid	44
October Equalized Values per DPI Website	45
Equalization/Special Adjustment Aid History	46
District Property Value per Member as a Percent of the Tertiary Guarantee History	47
Longitudinal Survey of Equalization Aid Membership	48
ACT Results-Composite-All Students	49
Demographic Information by Disability	50
Special Education Disability Acronyms	51
Open Enrollment Legislative Changes	52
Open Enrollment History	53
State of Wisconsin Congressional Districts Map	55
State of Wisconsin Assembly Districts Map	56
Wisconsin Uniform Financial Accounting Requirements – Function Definitions	57

Introduction to the Annual Meeting

By: Dr. Mike Richie, District Administrator

This annual meeting booklet has been prepared to explain the financial outlook of the Northland Pines School District to the district residents. When you review our proposed budget, you will note that our preliminary numbers show a 3.06 % increase in our school levy going from $19,050,771 in 2015-16 to $19,633,418 in 2016-17, an increase of $582,647. This will equate to an approximate increase in our mill rate of .12159 per $1,000 of valuation, going from 5.97 per thousand to 6.09 per thousand. We are currently in the first year of our three-year operating referendum, which means that Northland Pines School District will be going to a referendum in February of 2019. The biggest reason for our levy increase is that the 2013 referendum of $2.7 million dollars expired and was replaced with the 2016 referendum which was $3.9 million dollars.

School safety is a concern across the nation as all districts are becoming more aware of the needs and are taking appropriate steps to protect students and staff. The Northland Pines School District is also taking proactive security measures in all of our buildings. An additional position added to this year's budget was the hiring of a full time School Resource Officer. As District Administrator, I felt this needed to be a priority in our school district to assist us in enhancing the safety of our entire school community. You will also note in this year's budget the hiring of a school Social Worker as mental health issues in all communities and schools is a growing concern. The School Resource Officer position and the Social Worker position are both district wide, so you will see these individuals in all of our school buildings.

As we move forward, our main focus is to spend the 2016-17 school year preparing to move the 7th and 8th grader students and staff into the high school building for the 2017-18 school year. The staff and administration is in the process of planning and working out all logistics for this move. This will allow us to offer more instructional programming, advanced classes and additional opportunities for our 7th and 8th grade students. It will also allow us to do a better job utilizing our shared staff as we have a number of staff members who currently teach both middle school students in the middle school building and high school students in the high school building. This new structure will also benefit the taxpayers as we will have some cost saving measures as we implement this plan.

We are very excited to report that we have received a grant to establish a ***Fab Lab*** in our district from the Workforce Development Corporation of Wisconsin. We also received additional funds, required to be in compliance with our grant criteria, from the Vilas County Economic Development Corporation. We have numerous educationally supportive business partners who are also assisting us in this endeavor. Our goal is to have our newly created Fab Lab 100% operational by January of 2017. This Fab Lab will be used by all students pre-K12 across our district and will also be open for community use.

The Northland Pines School District is an outstanding district; I am proud of how hard our students and staff work to exceed expectations. We have a wealth of information posted on our district website at **www.npsd.k12.wi.us** and the district also uses a variety of social media to inform our public of the academic events, sports events and other activities of our students (Facebook, Twitter, Instagram, YouTube).

Northland Pines School District's 2016-17 fiscal year budget (July 1, 2016 to June 30, 2017) is in compliance with the state imposed revenue limits. The Board of Education is asking you to exercise your legal power to approve the tax levy for the 2016-17 school year. We appreciate your continued support and interest in the Northland Pines School District. Please contact the district office (715-479-6487) or email me at **mrichie@npsd.k12.wi.us** if you would like more information about our schools, or if you have questions regarding this budget booklet. Thank you for your support of public education.

Dr. Mike Richie
District Administrator

Margo Smith
Business Manager

Dave Bohnen, Director
Building and Grounds

Emily Rhode
Pupil Services Director

Brian Margelofsky
Activities Director

Gayle Daniel, Director
Curriculum, Instruction,
and Assessment

Harlan Leusink
Technology Director

Maggie Bishop
A'viands, LLC
Food Service Director

2016-17 Administrative Services

2016-17 Building Principals

Karie Jo Bornberg
Eagle River Elementary

Tony Duffek
St. Germain Elementary
Montessori Learning Center

Carie Brock
Land O'Lakes Elementary
SOAR Middle School

Dan Marien
Northland Pines Middle School

Scott Foster
Northland Pines High School
SOAR High School

Ruth DeJarlais
Eagle River Elementary
Interim Principal

Northland Pines School District Profile

Our principals at Northland Pines serve the Eagle River, Wisconsin locations located at 1700 and 1800 Pleasure Island Road (Eagle River K-8 building, High School, SOAR High School, and Phoenix Center), the St. Germain, Wisconsin location at 8234 Highway 70 West (St. Germain Elementary and Montessori Learning Center), and the Land O' Lakes, Wisconsin location at 6485 Town Hall Road (Land O'Lakes Elementary and SOAR Middle School). The Northern Achievement Center for special needs children, located at 215 E. Division Street, Eagle River, opened in February, 2016. It is run in conjunction with CESA 9 and is overseen by the Pupil Services Department.

The Northland Pines School District covers 474 square miles in Vilas and Oneida County. The District includes the townships of Cloverland, Conover, Eagle River, Land O' Lakes, Lincoln, Plum Lake, St. Germain and Washington in Vilas County and also a small area of Newbold in Oneida County. The estimated general population of the District is 11,340. The minority population is approximately six percent. In 2015-16 the District had an overall free-reduced population of 45 percent. Due to the abundance of lakes and scenic beauty, tourism is an important economic factor to the area.

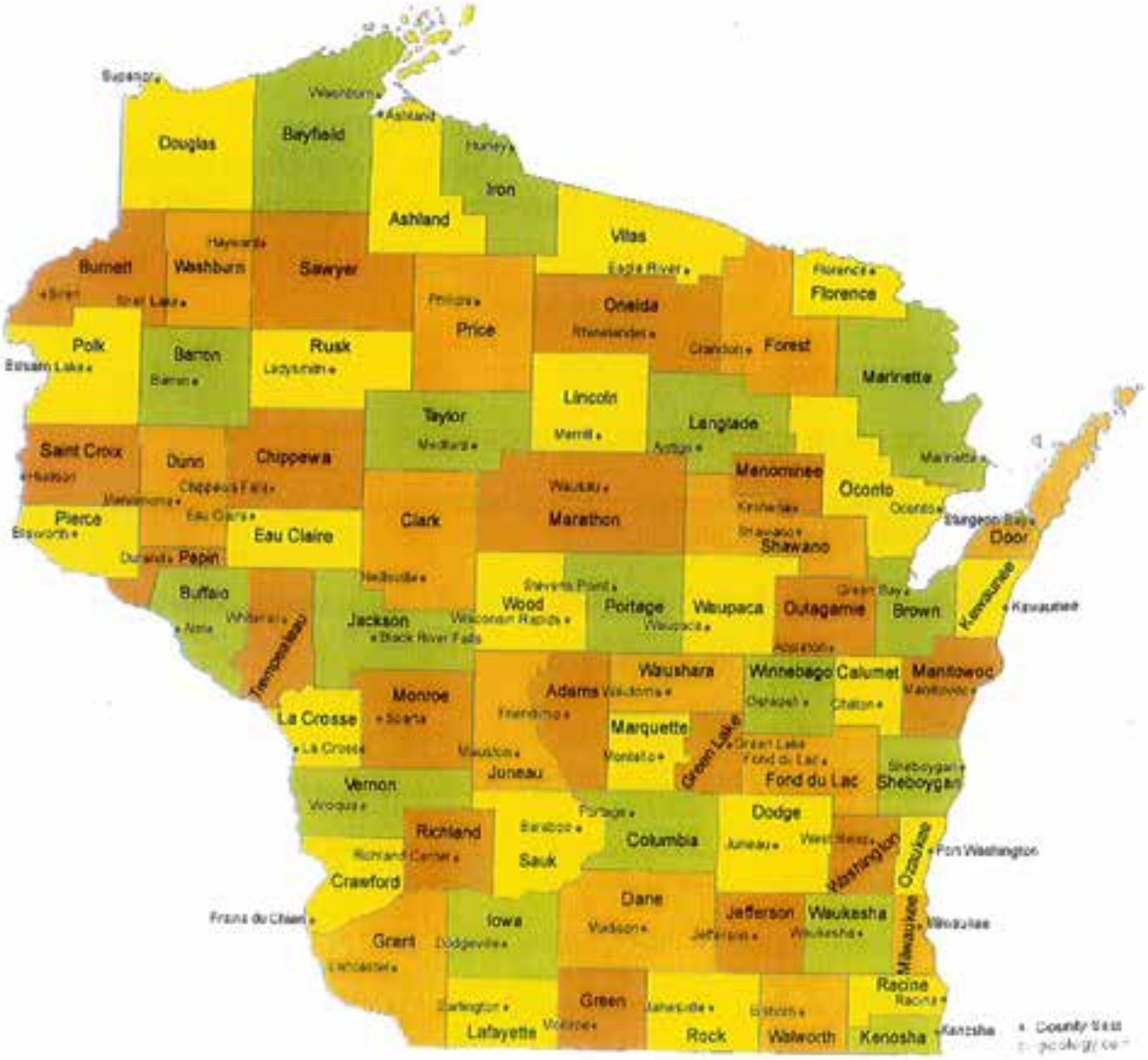
SOAR stands for **"School of Options and Applied Research."** The SOAR schools and Montessori Learning Center are **charter schools** organized as instrumentalities of the School District. Both SOAR schools use project-based learning techniques. The **SOAR Middle School** first opened in 2013-14. 2015-16 was the first year of serving students in the **SOAR High School.** These schools have exceeded their enrollment objectives, offering an important learning alternative to our students with hands-on learning experiences intended to broaden and enrich the learning environment for students who thrive in such an environment.

The District has opened a **Montessori Learning Center** charter school. 2015-16 was the first year serving students. Montessori students learn to be critical thinkers, work collaboratively, and take ownership of their learning. Students experience multiage classrooms in which each student follows an individual learning plan encouraging critical thinking, independence, freedom, and learning through play. Montessori is meant to encourage a love for learning at an early age, serving 4K through third grade.

The **Northern Achievement Center (NAC)** is a CESA-9 operated program designed to support students with special needs who have demonstrated significant behavioral, social and academic difficulties and who are unable to be adequately supported in their home district. The **Northern Achievement Center II (NAC II)** aims to provide an educational placement that will allow students to achieve behavioral, academic and social successes with the ultimate goal of returning

the student to their home school district. The program is a joint effort between school districts in the region and CESA-9.

The **Phoenix Center** offers an alternative education option for students who may not adapt well to a traditional education center. Students at the Phoenix Center are carefully guided to promote and nurture successes that may not occur in a traditional setting.



Map Source: Geology.com

BOARD OF EDUCATION
Holly McCormack, President
John Sarama, Vice President
Jim Mulleady, Clerk
Jennifer Payne, Treasurer
VACANT, Deputy Clerk
Mike Sealander, Member
Phillip Epping, Member

Northland Pines School District
1800 Pleasure Island Road • Eagle River, WI 54521
Phone: 715-479-6487 • Fax: 715-479-7633
www.npsd.k12.wi.us

ADMINISTRATION
Dr. Mike Richie, District Administrator
Margo Smith, C.P.A., Business Manager

Northland Pines School District
MEETING NOTICE

BUDGET HEARING AND ANNUAL MEETING

Monday, September 26, 2016 - 6:00 p.m.
Location: Northland Pines High School - Large Group Instruction Room
1800 Pleasure Island Road, Eagle River, Wisconsin 54521

AGENDA

1. Call to order by Board President.
2. Elect a Chairperson for the meeting. **(Motion required.)**
3. Record official minutes of the meeting. (By Board Clerk. If absent, by district elector appointed by the Chairperson.) **(Motion optional.)**
4. Read and approve minutes of the 2015 Budget Hearing and Annual Meeting. **(Motion required.)**
5. Treasurer's Report approval. **(Motion required.)**
6. Present and discuss proposed 2016-2017 budget.
7. Levy a tax in accordance with the proposed budget. **(Motion required.)**
8. Authorize the Board of Education to establish a different date and/or time for the 2017 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. **(Motion required.)**
9. Other Business within the powers of the Annual Meeting
   - Purchase of the Northland Pines Educational Center for $80,000 which is located at 215 E. Division Street, Eagle River, Wisconsin, 54521. **(Motion required)**
10. Adjournment. **(Motion required. If all business is completed, adjournment is "sine die"; if not, adjournment to a future date and time for the consideration of the unfinished business.)**

BUDGET HEARING AND ANNUAL MEETING
September 28, 2015

The Budget Hearing and Annual Meeting of the Northland Pines School District was called to order by President Jim Mulleady at 6:01 p.m., Monday, September 28, 2015, at the Northland Pines High School Large Group Instruction Room. Roll call was taken. Present were board members: Phillip Epping; Holly McCormick; John Sarama; Jim Mulleady; Mike Sealander; Eric Neff; and Jennifer Payne. Quorum was established. Also present were Mike Richie, District Administrator; Margo Smith, Business Manager; Tony Duffek, St. Germain Elementary School & Montessori Learning Center Charter School Principal; Karie Jo Bornberg, Eagle River Elementary Principal; Emily Rhode, Director of Pupil Services; Scott Foster, Land O'Lakes Elementary School Principal, SOAR Middle School Principal & SOAR High School Principal; Jim Brewer, High School Principal; Dan Marien, Middle School Principal; Harlan Leusink, Director of Technology; Brian Margelofsky, Activities Director; Dave Bohnen, Building & Grounds Director; and Susie Block, Executive Assistant. There were 29 citizens in attendance **including those listed above**. Note: Two of the 29 were non-residents of the district and therefore could not vote during this Annual Meeting.

Nominations were opened for a chairperson of the meeting. MOTION by Scott Foster to nominate Jim Mulleady as Chairperson of the meeting. Second by Brian Margelofsky. Voice vote 27-0. Motion carried. Jim Mulleady is Chairperson.

OPEN MEETING VERIFICATION

This meeting has been duly called with meeting notices sent to the following posting locations:

1. The Northland Pines High School and Middle School in Eagle River.
2. The Northland Pines Elementary Schools in Eagle River, Land O'Lakes and St. Germain.
3. The Vilas County Courthouse - Eagle River
4. The Eagle River City Hall
5. Additional notice has been given to the Vilas County News Review-Eagle River; WERL/WRJO Radio Station-Eagle River; The Rhinelander Daily News-Rhinelander; WHDG Radio Station-Rhinelander.

Jim Mulleady, Chairperson, appointed Susie Block to record the minutes of the meeting.

MOTION by Dave Bohnen to dispense with the reading of the minutes of the September 29, 2014, Budget Hearing & Annual Meeting and approve them as presented. Second by Mike Sealander. Voice vote 27-0. Motion carried.

MOTION by Susie Block to approve the Treasurer's Report as presented. Second by Mike Sealander. Voice vote 27-0. Motion carried.

Margo Smith, Business Manager, presented the 2015-2016 school budget. A discussion of the proposed budget followed. The administration recommended a levy of **$18,866,871.**

MOTION by Mike Sealander to approve the proposed 2015-2016 recommended levy of $18,866,871 for the 2015-16 fiscal year budget. Second by Dave Bohnen. Voice vote 27-0. Motion carried.

MOTION by Jennifer Payne to authorize the Board of Education to establish a different date and/or time for the 2016 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. Second by Scott Foster. Voice vote 27-0. Motion carried.

OTHER BUSINESS WITHIN THE POWERS OF THE ANNUAL MEETING

MOTION by Susie Block to increase Northland Pines School District board member salaries from $2,400 to $3,600 annually, effective with the 2015-16 school year and retroactive to July 1, 2015, the beginning of this fiscal year. Second by Dave Bohnen. Voice vote 26-0. Jim Mulleady abstained. Motion carried.

ADJOURNMENT

MOTION by Scott Foster to adjourn sine die. Second by Emily Rhode. Voice vote 27-0. Motion carried.

Meeting adjourned at 7:19 p.m.

Budget Hearing and Adoption Timelines

Budget Hearing:
All districts are required to hold a budget hearing. Common and Unified High School Districts are required to hold the budget hearing at the same time and place as the annual meeting.

- Prior to the budget hearing, the school board must approve a proposed budget to present at the budget hearing.
- Publish notice of the budget hearing and the proposed budget summary.
    - Common School District - at least 10 days prior to the hearing
    - Unified & UHS Districts - at least 15 days prior to the hearing

Following the budget hearing, the electors at the annual meeting of common and union high school districts have the power to vote a tax for the purposes set forth in Section 120.10 (6) – (11). (The school board of a unified school district has the power to vote the tax.)

A school board must determine if the tax voted at the annual meeting is sufficient to operate and maintain the schools for the school year. If the amount so determined is not sufficient, the school board shall raise the tax. The board may lower the tax if the amount so determined exceeds requirements. The tax levy shall not exceed limits established by Section 121.91.

Annual Meeting:
Common school districts shall hold an annual meeting on the 4th Monday in July at 8:00 p.m. and union high school districts shall hold an annual meeting on the 3rd Monday in July at 8:00 p.m. unless the electors at one annual meeting determine to thereafter hold the annual meeting on a different date or hour, or authorize the school board to establish a different date or hour. No annual meeting may be held before May 15th or after October 31st (s.120.08(1)(a)).

Publish a class 2 notice, under Chapter 985, of the time and place of the annual meeting, the last insertion to be not more than eight (8) days nor less than one (1) day before the annual meeting. Note: A class 2 notice requires a minimum of 2 insertions, one each week for consecutive weeks.

A school district that increased its revenue limit in the prior year by an amount levied for energy efficiency measures and renewable energy products is required to publish an evaluation of the identified energy performance indicators as an addendum to the published budget summary document under s. 65.90, and in the school's newsletter or in the published minutes to the school board meeting. http:/dpi.state.wi.us/sfsdash/enrgyrevlim.aspx

Original Budget Adoption:
The school board shall adopt an original budget at a school board meeting scheduled after the public hearing and no later than the meeting in which the school district sets the amount of the tax levy.

- The school board must set the levy and adopt an original budget on or before November 1st.
- The school board must certify the levy to the municipalities on or before November 10th. *(Moved from 11/6 to 11/10 by 2011 WI Act 105.)*

Budget Changes/Amendments:

- Changes in amounts of appropriation and the purposes (function) for which they are used must be approved by a two-thirds vote of the school board.
- Publish a class one notice of the budget change/amendment within 10 days of approval.

Source: Wisconsin Department of Public Instruction

TREASURER'S REPORT
July 1, 2015 to June 30, 2016
(Unaudited)

FUND 10 (GENERAL FUND)

Fund Balance June 30, 2015		**7,461,818**
Revenues	18,637,474	
Expenditures	(18,473,114)	
Change in equity	164,360	
Fund Balance June 30, 2016		**7,626,178**

FUND 21 (SPECIAL REVENUE TRUST FUND)

Fund Balance June 30, 2015		**38,547**
Revenues	80,849	
Expenditures	(65,710)	
Change in equity	15,139	
Fund Balance June 30, 2016		**53,686**

FUND 39 (DEBT SERVICE FUND)

Fund Balance June 30, 2015		**200,457**
Revenues	2,482,455	
Expenditures	(2,466,780)	
Change in equity	15,675	
Fund Balance June 30, 2016		**216,132**

FUND 72 (PRIVATE PURPOSE TRUST FUND)

Fund Balance June 30, 2015		**190,593**
Revenues	33,131	
Expenditures	(60,700)	
Change in equity	(27,569)	
Fund Balance June 30, 2016		**163,025**

FUND 80 (COMMUNITY SERVICE FUND)

Fund Balance June 30, 2015		**34,008**
Revenues	179,997	
Expenditures	(145,746)	
Change in equity	34,250	
Fund Balance June 30, 2016		**68,258**

TREASURER'S REPORT
July 1, 2015 to June 30, 2016
(Unaudited)

GOVERNMENTAL FUNDS YEAR-END CASH RECONCILIATION

Balance at 6-30-16 per books:		
Fund 10 (General Fund)	3,326,819.63	
Fund 21 (Special Revenue Trust Fund)	54,918.19	
Fund 27 (Special Ed)	51,105.17	
Fund 39 (Debt Service)	216,131.98	
Fund 50 (Food)	(40,679.07)	
Fund 80 (Community Service)	74,751.34	
		$ 3,683,047.24
Balance at 6-30-16 per bank:		
Peoples State Bank General Checking (NOW)	100,034.52	
Peoples State Bank (SWEEP)	4,020,980.78	
Peoples State Bank (NOW) Food Service	8,024.92	
Peoples State Bank (NOW) Wellness Center	10,956.37	
Outstanding Checks	(456,949.35)	
		$ 3,683,047.24

Budget Overview

The District passed a three-year non-recurring referendum on February 19, 2013 to exceed the revenue limits by $2,700,000 for each of the 2013-14, 2014-15, and 2015-16 school years. To replace the needed funding due to the ending of the previous referendum, the District then passed another non-recurring referendum on February 26, 2016 to exceed the revenue limits by $3,900,000 including the 2016-17, 2017-18, and 2018-19 school years. The referendum is to maintain District programs and operations and to provide for additional school safety and security measures, allow for security camera upgrades, and employ a school resource officer for each of the three school years.

The proposed 2016-17 budget is presented with Fund 10 revenues of $19,219,796 and Fund 10 expenditures of $19,717,306. This results in a projected decrease to Fund 10 fund balance of $497,510 at the end of fiscal year 2016-17. This budgeted deficit will result in a projected Fund 10 fund balance of $7,128,668 as of 6-30-17. Budget amendments will be made once aid amounts are finalized and other unknowns at the time of this writing are confirmed.

The 3rd Friday count of September reporting pupil full-time equivalences as well as final open enrollment in and out numbers could significantly impact the budget, as could insurance renewal rate amounts. Whether or not the projected deficit actually occurs, the District's fund balance is well able to cover a net loss.

Levy Rate

The estimated levy rate for 2016-17 is 6.08759 per thousand of assessed valuation. This is an increase of 0.12159 per thousand compared to last year, or 2.04%. This assumes a District-wide increase in equalized valuation of 1.0% over last year. This is a best estimate at the time of budget preparation. The actual levy rate will be affected by the 3rd Friday in September pupil count and the equalized value certified by the Dept. of Revenue in October.

Enrollment

Enrollment for 2016-17 was estimated at 1,295 full-time equivalent students. This is a decrease of 36 FTE's compared to last year. This estimate is entered into the Revenue Limit Worksheet and becomes part of a three-year rolling average. This three-year average becomes part of the formula that determines the amount that the District will be able to tax on the Revenue Limit Worksheet. The September third Friday pupil count as reported to the Department of Revenue will be updated into the Revenue Limit Worksheet in October. This estimate will most likely change after 3rd Friday pupil counts are reported.

Open Enrollment & Student Tuition

At time of budget preparation, payments from Wisconsin school districts for open enrollment in students were budgeted at $585,612 for 81 students coming from out-of-district.

Fund 10 open enrollment out costs were budgeted at $597,608 for 82 NPSD students attending other districts. Final open enrollment numbers after the September third Friday pupil count will result in a budget adjustment. The open enrollment billed amount per regular education student for 2016-17 is $6,748. This is an increase of $109 per pupil over last year. Open enrolled in and out special education students are billed at a flat rate of $12,000 per pupil.

Total payments to other districts, CESA's, and technical colleges for youth options, open enrollment, and other pupil services were budgeted in Fund 10 and Fund 27 at a total cost of $1,018,167 (Intergovernmental Payments).

Health Insurance

Implementation of a high-deductible health plan ($10,000 family; $5,000 single) in conjunction with an HRA (Health Reimbursement Arrangement) and an HSA (Health Savings Account) plan occurred on 1-1-12. This resulted in significant savings to the District in health insurance costs since that time.

- Health insurance rates effective until 1-1-17 through the Wisconsin Counties Association were budgeted to reflect an increase of 7 percent. Actual premium amounts were unknown as of this writing.
- Estimated HRA payments were budgeted according to a three-year rolling average of payout amounts by department adjusted for the number of staff projected to be under the health insurance plans.
- HSA payments of $2,000 per employee for family participants and $1,000 per employee for single participants are made on January 20th to staff. Budgeted amounts were based on projected participants in the family and single plans.

Special Adjustment Aid and State Special Education Aid

For 2016-17, the District is expected to receive $61,792 in Special Adjustment Aid from the State of Wisconsin according to the State's July 1st estimate. This is a decline in aid of $10,748 compared to 2015-16. The final aid amount will be certified to the District on October 15, 2016.

The State of Wisconsin pays special education aid in 2016-17 based on 2015-16 actual costs at a rate of .2637 multiplied by aid-eligible costs. This revenue amount was budgeted at $703,908 (Source 611).

Food Service Management

The District is under contract with A'viands for management of the Food Service program for 2016-17. All on-site food service staff, including the Food Service Director, are employees of A'viands. Food Service equipment is owned by the District.

Unofficial Expenditure Six-Digit Function Code Reference**

110000 Undifferentiated Curriculum
Includes costs relating to almost all elementary teachers **who teach several subjects.**
This includes salaries, benefits, training and travel, textbooks, furniture, and other classroom materials.

120000 Regular Curriculum
Includes almost all teachers **who only teach one subject** and that are not put under another specific function code. This includes art, English, math, music, foreign language, science, and social science teachers as well as their related classroom costs as described under 110000 above.

130000 Vocational Curriculum
Includes **business, marketing, health occupations, family and consumer, technology, industrial arts,** and other vocational classes as well as their related classroom costs as described under 110000 above.

140000 Physical Curriculum
Includes **health, growth and development, safety education, physical education, and driver education** classes as well as their related classroom costs as described under 110000 above.

150000 Special Education (Used in Fund 27)
Includes **special education teachers** of all kinds, **paraprofessionals**, as well as their related classroom costs as described under 110000 above.

160000 Co-Curricular Activities
Includes **athletic activities, music, drama, and other** co-curricular school costs including salaries, benefits, training and travel, and other classroom and miscellaneous costs relating to the co-curricular activities.

170000 Other Special Needs
Includes **homebound, disadvantaged, gifted and talented,** and other special needs costs including salaries, benefits, classroom, and other related costs.

210000 Pupil Services
Includes **pupil services director**, **guidance** counselors, **nurses, psychologists, speech therapists, occupational therapists, physical therapists, all of their staff,** and includes salaries, benefits, training, travel, materials and all other costs relating to services offered.

220000 Instructional Staff Services
Includes **curriculum director** and curriculum development, **library director** and **library aides**, **athletic director** and **assistants**, **special education director** and **assistant,** including salaries, benefits, training, travel, materials and all other costs relating to services offered.

230000 General Administration
Administrator, executive assistant, community relations staff, legal, and board of education costs including salaries, benefits, training, travel, materials and all other costs relating to general administrative services.

240000 School Building Administration
Principals, principal secretaries, partial athletic director and assistants, including salaries, benefits, training, travel, materials, and all other costs relating to the directing and managing a particular school's operations.

250000 Business Administration
Includes **business manager, business staff, facilities directors, and custodial staff** including salaries, benefits, training, travel, materials, and all other costs. This also includes all facilities maintenance, acquisition, and remodeling costs. **Pupil transportation** costs are included in this category. Almost all **food service costs** (Fund 50) get expensed in this category.

260000 Central Services
Includes **IT director, IT staff, technology costs, webmaster, public information**, and all other central services. This includes salaries, benefits, training, travel, materials, and all other costs relating to central services.

270000 Insurance Judgments
Includes property, liability, workmen's compensation, unemployment, and any other insurance carried by the District. Judgments by courts would be included here.

280000 Debt Services
Long-term debt interest and principal are included here (Fund 38 and Fund 39).

290000 Other Support Services
Retiree payments including HRA and HSA payments get recorded in this category.
Current staff vacation and sick time payouts are included here as well.

410000 Inter-fund Transfers
Bookkeeping entries to remove negative net loss balances in Fund 27 (Special Ed) and Fund 50 (Food Services) via a transfer from Fund 10 (General Operations) are made here.

430000 Instructional Service Payments
Open enrollment expenses are recorded here.

490000 Other Non-Program Transactions
Payments to CESA for shared services, youth options payments to other schools, and property tax chargebacks get recorded here.

**Prepared by Margo Smith to be used as a reference in understanding the Annual Report. The information in this guide is not meant to be all-inclusive.

NORTHLAND PINES SCHOOL DISTRICT

BUDGET ADOPTION 2016-2017			
GENERAL FUND (FUND 10)	Audited 2014-2015	Unaudited 2015-2016	Budget 2016-2017
Beginning Fund Balance (Account 930 000)	7,143,879.56	7,461,817.72	7,626,177.52
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)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,461,817.72	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**7,461,817.72**	**7,626,177.52**	**7,128,668.02**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	16,405,792.00	16,488,316.00	17,048,813.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	5,155.31	5,382.97	7,650.00
270 School Activity Income	21,883.04	20,620.54	20,200.00
280 Interest on Investments	5,841.58	16,695.35	20,000.00
290 Other Revenue, Local Sources	84,156.93	64,507.22	66,200.00
Subtotal Local Sources	**16,522,828.86**	**16,595,522.08**	**17,162,863.00**
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	482,703.22	504,123.32	594,112.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**482,703.22**	**504,123.32**	**594,112.00**
Other School Districts Outside Wisconsin 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**
Intermediate Sources 510 Transit of Aids	6,921.52	9,244.08	11,406.00
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	96,585.00	31,869.09	50,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**103,506.52**	**41,113.17**	**61,406.00**
State Sources 610 State Aid -- Categorical	456,702.29	525,139.23	484,775.00
620 State Aid -- General	92,593.00	72,540.00	61,792.00
630 DPI Special Project Grants	20,365.24	49,292.91	38,800.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	372,506.31	358,326.46	360,000.00
660 Other State Revenue Through Local Units	73,797.57	73,522.94	74,000.00
690 Other Revenue	8,203.00	7,370.00	7,914.00
Subtotal State Sources	**1,024,167.41**	**1,086,191.54**	**1,027,281.00**
Federal Sources 710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00

NORTHLAND PINES SCHOOL DISTRICT

BUDGET ADOPTION 2016-2017			
730 DPI Special Project Grants	505,022.94	67,459.40	58,492.00
750 IASA Grants	244,958.31	271,662.00	276,142.00
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	10,603.03	10,483.23	10,500.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**760,584.28**	**349,604.63**	**345,134.00**
Other Financing Sources 850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	540.00	3,761.50	0.00
870 Long-Term Obligations	0.00		
Subtotal Other Financing Sources	**540.00**	**3,761.50**	**0.00**
Other Revenues 960 Adjustments	66,822.31	14,619.69	0.00
970 Refund of Disbursement	9,153.20	38,044.40	25,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,439.56	4,493.77	4,000.00
Subtotal Other Revenues	**84,415.07**	**57,157.86**	**29,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**18,978,745.36**	**18,637,474.10**	**19,219,796.00**
GENERAL FUND (FUND 10)	**Audited 2014-2015**	**Unaudited 2015-2016**	**Budget 2016-2017**
EXPENDITURES & OTHER FINANCING USES			
Instruction 110 000 Undifferentiated Curriculum	3,331,118.11	3,396,173.34	3,645,355.00
120 000 Regular Curriculum	3,350,503.37	3,279,529.72	3,408,613.00
130 000 Vocational Curriculum	572,464.42	490,352.53	508,842.00
140 000 Physical Curriculum	482,286.67	418,445.81	465,204.50
160 000 Co-Curricular Activities	255,752.76	267,490.21	299,682.00
170 000 Other Special Needs	1,047.95	59,496.96	60,479.00
Subtotal Instruction	**7,993,173.28**	**7,911,488.57**	**8,388,175.50**
Support Sources 210 000 Pupil Services	391,093.32	405,379.98	463,657.00
220 000 Instructional Staff Services	1,008,711.98	1,053,832.69	1,119,064.00
230 000 General Administration	431,721.60	456,019.30	463,465.00
240 000 School Building Administration	1,141,384.78	1,157,274.38	1,196,966.00
250 000 Business Administration	3,835,206.92	3,760,763.78	3,896,388.00
260 000 Central Services	729,404.77	805,995.99	844,888.00
270 000 Insurance & Judgments	159,320.77	169,462.19	176,644.00
280 000 Debt Services	10,945.08	28,755.06	29,000.00
290 000 Other Support Services	477,952.18	292,819.41	342,000.00
Subtotal Support Sources	**8,185,741.40**	**8,130,302.78**	**8,532,072.00**
Non-Program Transactions 410 000 Inter-fund Transfers	1,958,867.42	2,019,631.79	2,143,460.00
430 000 Instructional Service Payments	504,853.86	398,156.80	642,608.00
490 000 Other Non-Program Transactions	18,171.24	13,534.36	10,990.00
Subtotal Non-Program Transactions	**2,481,892.52**	**2,431,322.95**	**2,797,058.00**
TOTAL EXPENDITURES & OTHER FINANCING USES	**18,660,807.20**	**18,473,114.30**	**19,717,305.50**

NORTHLAND PINES SCHOOL DISTRICT

BUDGET ADOPTION 2016-2017

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2014-2015	Unaudited 2015-2016	Budget 2016-2017
900 000 Beginning Fund Balance	31,465.71	38,547.20	53,686.19
900 000 Ending Fund Balance	**38,547.20**	**53,686.19**	**55,636.19**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,037,261.31**	**3,140,585.85**	**3,345,975.00**
100 000 Instruction	2,292,034.54	2,299,519.11	2,447,562.00
200 000 Support Services	691,416.95	720,624.06	805,463.00
400 000 Non-Program Transactions	46,728.33	105,303.69	91,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**3,030,179.82**	**3,125,446.86**	**3,344,025.00**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2014-2015	Unaudited 2015-2016	Budget 2016-2017
900 000 Beginning Fund Balance	491,071.20	200,457.20	216,131.98
900 000 ENDING FUND BALANCES	**200,457.20**	**216,131.95**	**171,861.98**
TOTAL REVENUES & OTHER FINANCING SOURCES	**19,167,338.92**	**2,482,455.00**	**2,479,605.00**
281 000 Long-Term Capital Debt	2,892,952.92	2,466,780.22	2,523,875.00
282 000 Refinancing	16,565,000.00	0.00	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	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**19,457,952.92**	**2,466,780.22**	**2,523,875.00**
842 000 INDEBTEDNESS, END OF YEAR	**20,095,000.00**	**18,085,000.00**	**15,990,000.00**

FOOD SERVICE FUND (FUND 50)	Audited 2014-2015	Unaudited 2015-2016	Budget 2016-2017
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**623,389.27**	**644,014.42**	**645,120.00**
200 000 Support Services	623,389.27	644,014.42	645,120.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**623,389.27**	**644,014.42**	**645,120.00**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2014-2015	Unaudited 2015-2016	Budget 2016-2017
900 000 Beginning Fund Balance	30,842.95	**34,007.55**	68,257.96
900 000 ENDING FUND BALANCE	**34,007.55**	**68,257.96**	**78,893.96**
TOTAL REVENUES & OTHER FINANCING SOURCES	**155,536.21**	**179,996.89**	**203,560.00**
200 000 Support Services	65,304.19	75,523.83	78,849.00
300 000 Community Services	87,067.42	70,222.65	114,075.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**152,371.61**	**145,746.48**	**192,924.00**

Northland Pines
Proposed Budget Summary Comparison
2016-17

	Audited 2014-15	Unaudited 2015-16	*Proposed 2016-17	% Change
Net Total Expenditures--All Funds	23,400,833	22,896,170	24,380,090	6.48%
		Property Tax Levy		
General Fund	16,405,792	16,488,316	17,048,813	3.40%
Referendum Debt Service Fund	2,600,644	2,482,455	2,479,605	-0.11%
Non-Referendum Debt Service Fund	0	0	0	0.00%
Community Service Fund	80,000	80,000	105,000	31.25%
TOTAL SCHOOL LEVY	**19,086,436**	**19,050,771**	**19,633,418**	3.06%
Tax Rate per 1,000 Assessed Valuation	5.92087	5.96600	6.08759	2.04%
Equalized value as certified by Dept. of Revenue 10-15-xx	3,223,586,254	3,193,224,522	**3,225,156,767	1.00%

*2016-17 are estimated amounts pending final student counts, and certified equalized value amounts.

**Preliminary estimate of equalized value. Final value will be certified to the District by October 15, 2016.

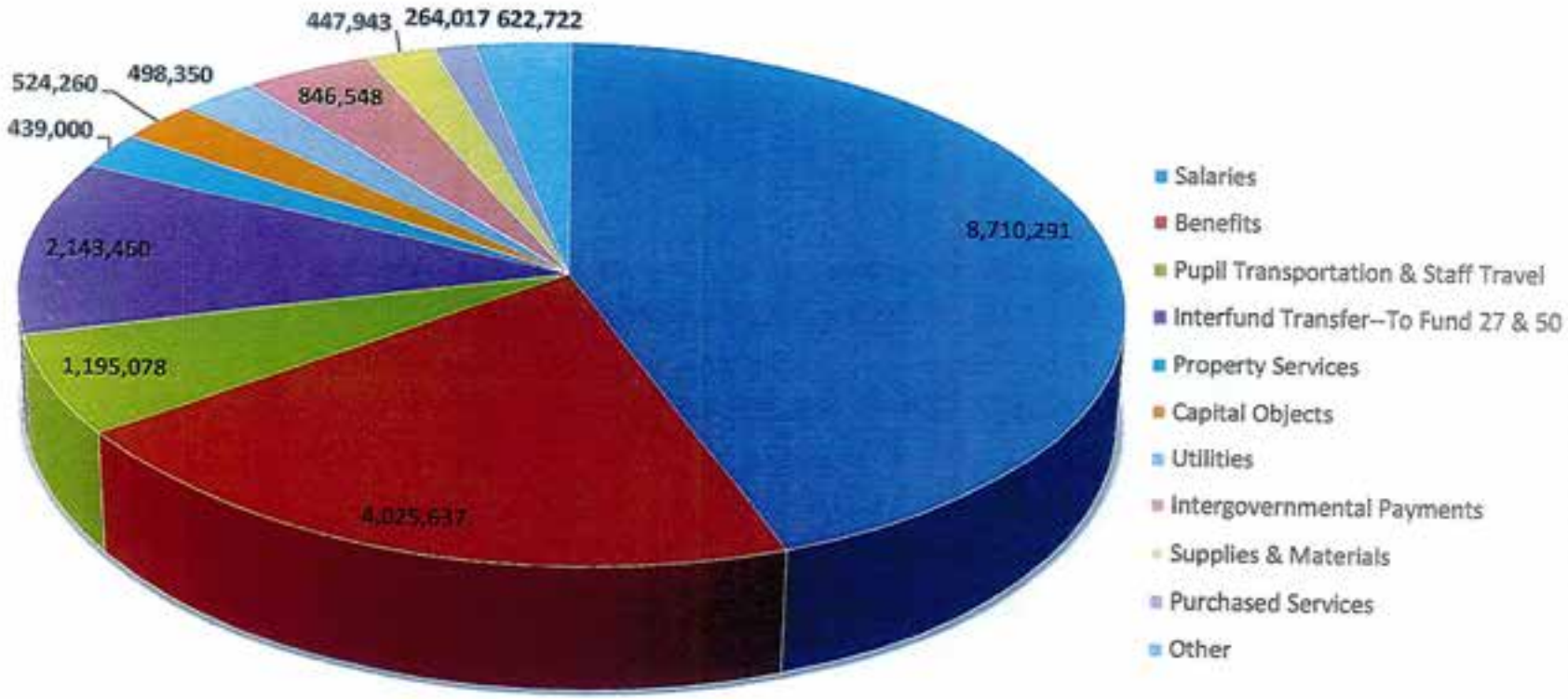
2016-2017 GENERAL FUND BUDGET WITH COMPARISONS
(FUND 10)

REVENUES	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
Taxes	16,405,792	16,488,316	17,048,813
Resale of Materials	5,155	5,383	7,650
School Activity Income	21,883	20,621	20,200
Interest on Investments	5,842	16,695	20,000
Other Revenue-Local Sources	84,157	64,507	66,200
Total Local Sources	**16,522,829**	**16,595,522**	**17,162,863**
Inter-District Sources (OE & Misc.)	**482,703**	**504,123**	**594,112**
Intermediate Sources (Medicaid & Misc.)	**103,507**	**41,113**	**61,406**
Transportation Aid	133,997	137,202	119,525
Library Aid	44,721	47,797	44,250
Special Adjustment Aid	92,593	72,540	61,792
Special Projects Grants (VCEDC)	20,365	49,293	38,800
Computer Aid	8,203	7,370	7,914
Other State Aid--Per Pupil and Hi-Cost Transportation	277,984	340,140	321,000
SAGE Aid	372,506	358,326	360,000
Other State Sources (PILT)	73,798	73,523	74,000
Total State Sources	**1,024,167**	**1,086,192**	**1,027,281**
Special Projects Grants (Title II-A, Montessori, SOAR)	505,023	67,459	58,492
ECIA Grants (Title I-A)	244,958	271,662	276,142
Impact Aid	10,603	10,483	10,500
Total Federal Sources	**760,584**	**349,605**	**345,134**
Other Financing Sources (Sale of eqpt., land)	**540**	**3,762**	**0**
Misc. Sources (Insurance, Refunds, misc.)	**84,415**	**57,158**	**29,000**
TOTAL REVENUES	**18,978,745**	**18,637,474**	**19,219,796**

2016-2017 GENERAL FUND BUDGET WITH COMPARISONS
(FUND 10)

EXPENDITURES	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
Salaries	8,137,321	8,349,864	8,710,291
Retirement	540,635	531,656	581,428
Social Security	604,827	615,342	613,460
Life Insurance	14,787	15,609	19,905
Health, Dental, HRA, HSA Acct.	2,196,052	2,283,150	2,395,642
Long-term Disability	30,737	35,262	36,541
Other Employee Benefits	507,995	315,655	378,661
Total Salaries and Benefits	**12,032,354**	**12,146,537**	**12,735,928**
Purchased Services	355,797	250,431	264,017
Property Services	557,221	497,070	439,000
Utilities	517,524	453,835	498,350
Pupil Transportation & Travel	1,151,664	1,163,537	1,195,078
Communications	64,561	66,568	84,650
Intergovernmental Payments	526,585	481,826	846,548
Supplies/Materials	526,680	422,083	447,943
Apparel	10,180	7,356	11,250
Instructional Media	37,630	47,566	67,540
Non-capital Equipment	4,387	369	2,500
Resale Items	7,306	7,598	7,850
Textbooks and Workbooks	2,578	1,587	5,025
Non-instructional Software	35,532	41,225	38,030
Capital Objects	581,156	486,404	524,260
Debt Retirement	10,945	28,755	29,000
Insurance and Judgments	159,321	169,462	176,644
Interfund Transfers	1,958,867	2,019,632	2,143,460
Dues/Fees/Miscellaneous	120,519	181,273	200,233
Total Support/Non-Program	**6,628,453**	**6,326,577**	**6,981,378**
TOTAL EXPENDITURES	**18,660,807**	**18,473,114**	**19,717,306**
FUND 10 REVENUES	**18,978,745**	**18,637,474**	**19,219,796**
LESS EXPENDITURES	**18,660,807**	**18,473,114**	**19,717,306**
Net Change in Fund Balance	**317,938**	**164,360**	**-497,510**

Proposed 2016-17 Budget
General Fund Expenditures



2016-2017 SPECIAL REVENUE TRUST FUND WITH COMPARISONS (FUND 21)

REVENUES	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
Gifts	31,253	80,849	77,000
Total Local Sources	**31,253**	**80,849**	**77,000**
TOTAL REVENUES	**31,253**	**80,849**	**77,000**
EXPENDITURES			
Salaries	2,000	7,000	7,700
Benefits	293	1,012	1,050
Total Salaries and Benefits	**2,293**	**8,012**	**8,750**
Purchased Services	3,741	9,117	16,900
Supplies and Materials	17,353	44,814	44,200
Capital Objects	0	2,607	4,000
Dues/Fees/Miscellaneous	785	1,161	1,200
Total Support/Non-Program	**21,879**	**57,699**	**66,300**
TOTAL EXPENDITURES	**24,172**	**65,710**	**75,050**
FUND 21 REVENUES	**31,253**	**80,849**	**77,000**
LESS EXPENDITURES	**24,172**	**65,710**	**75,050**
Net Change in Fund Balance	**7,081**	**15,139**	**1,950**

2016-2017 SPECIAL EDUCATION BUDGET WITH COMPARISONS (FUND 27)

REVENUES	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
Interfund Transfers	**1,921,543**	**1,984,285**	**2,116,490**
Local Sources	**2,591**	**1,533**	**1,350**
Inter-District Sources (OE)	**1,449**	**2,428**	**0**
Intermediate Sources (Medicaid)	**163,549**	**68,880**	**160,000**
State High Cost Aid	5,764	3,487	3,200
State Handicap Aid	687,239	727,419	703,908
Total State Sources	**693,003**	**730,906**	**707,108**
Federal Handicapped Aid	0	976	900
Special Projects Grants	223,673	266,490	280,927
Total Federal Sources	**223,673**	**267,466**	**281,827**
Other Misc. Sources	**200**	**4239.45**	**2,200**
TOTAL REVENUE	**3,006,008**	**3,059,737**	**3,268,975**

EXPENDITURES			
Salaries	1,724,309	1,715,393	1,785,482
Retirement	110,901	108,509	126,899
Social Security	124,833	124,723	121,355
Life Insurance	3,196	2,905	3,385
Health, Dental, HRA, HSA Acct.	626,470	625,273	684,256
Other Employee Benefits	0	11,139	10,929
Long-term Disability	6,624	6,736	6,692
Total Salaries and Benefits	**2,596,333**	**2,594,677**	**2,738,998**
Purchased Services	48,255	73,173	67,400
Pupil and Staff Travel	214,118	166,382	186,450
Communications	0	0	3,000
Paym non-governmental agencies	0	0	0
Intergovernmental Transfers	45,325	128,753	171,619
Supplies and Materials	63,884	71,351	12,314
Instructional Media	0	0	78,000
Non-capital Equipment	16,566	3,479	0
Capital Objects (Vehicle 2015-16)	0	20,524	4,144
Dues/Fees/Miscellaneous	21,527	1,398	7,050
Total Support/Non-Program	**409,675**	**465,060**	**529,977**
TOTAL EXPENDITURES	**3,006,008**	**3,059,737**	**3,268,975**

2016-2017 FOOD SERVICE FUND BUDGET WITH COMPARISONS (FUND 50)

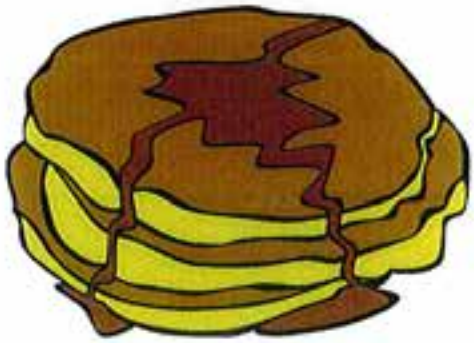
REVENUES	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
Interfund Transfers	**37,324**	**35,347**	**26,970**
Food Service Sales	266,249	260,103	272,680
Surplus Property Sales	0	0	0
Interest on Investments	23	63	70
Total Local Sources	**266,272**	**260,166**	**272,750**
Intermediate Sources	**0**	**0**	**0**
State Aid	7,282	10,339	10,400
Total State Sources	**7,282**	**10,339**	**10,400**
Federal Aid & Donated Commoditi	312,261	338,162	335,000
Total Federal Sources	**312,261**	**338,162**	**335,000**
Misc. Sources	**250**	**0**	**0**
TOTAL REVENUES	**623,389**	**644,014**	**645,120**
EXPENDITURES			
Purchased Services	575,649	566,576	575,970
Property Services	0		
Travel	0		
Communications	1,107	1,654	1,650
Intergovernmental Payments	6,073	6,161	6,200
Supplies and Materials	37,274	35,376	57,000
Apparel	0	0	0
Non-instructional Software	549	3,202	3,200
Capital Objects	0	30,996	1,000
Dues/Fees/Miscellaneous	2,738	50	100
Total Support/Non-Program	**623,389**	**644,014**	**645,120**
TOTAL EXPENDITURES	**623,389**	**644,014**	**645,120**
FUND 50 REVENUES	**623,389**	**644,014**	**645,120**
LESS EXPENDITURES	**623,389**	**644,014**	**645,120**
Net Change in Fund Balance	**0**	**-1**	**0**

NORTHLAND PINES SCHOOL DISTRICT BREAKFAST PROGRAM

In 2014-15 the Northland Pines School District initiated a school breakfast program. Why did we do this? Here is what the data shows. We received feedback from our building principals that the program filled a much-needed gap for families in our District in assisting them to ensure a healthy, hunger-free day while in the classroom.

A school is eligible for severe need reimbursement if 40 percent or more of the student lunches served at the school in the second preceding school year were served free or at a reduced price.

Severe need payment is made on an individual school building basis. In 2015-16 as well as in 2016-17 **every building in the Northland Pines School District with the exception of the SOAR Middle School, SOAR High School, and Montessori Learning Center meets eligibility for Severe Need Reimbursement from the State of Wisconsin.**



School Breakfast 101

The School Breakfast Program is a federally assisted child nutrition program. The School Breakfast Program operates very similarly to the School Lunch Program. Both programs allow children to qualify for free or reduced priced meals, based on their family's income.

Why School Breakfast?

- Not all students are able to eat breakfast at home
- Cited reasons by students for not being able to eat breakfast:
    - No time in the morning
    - Not hungry first thing in the morning

- No food at home
- No School Breakfast Program
- Don't get to school in time to eat breakfast at school (bus schedules, etc.)

- Improves the quality of children's diets
- Increases students' performance in school
- Improves student behavior in class
- May decrease the prevalence of obesity in children

Benefits of Breakfast

Health

- Children who eat breakfast are healthier, overall.
- Children who eat breakfast visit the school nurse less frequently.

Weight

- Adolescents who eat breakfast regularly, at home or at schools, tend to weigh less, and be more active than teenagers who skip breakfast.

Diet Quality

- Research shows that eating breakfast improves the quality of a child's diet.
- Research shows that low-income students who participate in the School Breakfast Programs have better overall diets.
- Children who skip breakfast are less likely to meet recommended levels for important nutrients like folic acid, calcium, etc.

Test Scores

- Students who do NOT eat breakfast perform more poorly on tests of:
  - math, matching, memory and creativity.
- Larger improvements on test scores were seen in children with poor diets who then ate breakfast consistently.

Behavior

- Children who do NOT eat breakfast show more behavioral problems
  - hyperactivity, absence from school, tardiness.
  -

Source: UW Cooperative Extension & Wisconsin Dept. of Public Instruction

2016-2017
COMMUNITY SERVICE FUND BUDGET
WITH COMPARISONS
(FUND 80)

REVENUES	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
Taxes	80,000	80,000	105,000
Dues, Fees	58,460	71,282	70,000
Interest	1	18	60
Resale-District Property	357	355	0
Donations	16,719	28,342	28,500
Total Local Sources	**155,537**	**179,997**	**203,560**
TOTAL REVENUE	**155,537**	**179,997**	**203,560**
EXPENDITURES			
Salaries	90,936	93,710	98,250
Retirement	1,876	2,837	2,880
Social Security	5,981	7,200	7,619
Life Insurance	80	147	113
Health, Dental, HRA, HSA Acct.	34,164	19,346	20,640
Long-term Disability	171	340	312
Total Salaries and Benefits	**133,208**	**123,579**	**129,814**
Purchased Services	10,685	7,122	7,825
Supplies	7,183	12,011	13,185
Equipment Additions	830	945	40,000
Equipment Rental	232	0	0
Dues/Fees/Miscellaneous	233	2,089	2,100
Total Support/Non-Program	**19,163**	**22,167**	**63,110**
TOTAL EXPENDITURES	**152,371**	**145,746**	**192,924**
FUND 80 REVENUES	**155,537**	**179,997**	**203,560**
LESS EXPENDITURES	**152,371**	**145,746**	**192,924**
Net Change in Fund Balance	**3,166**	**34,250**	**10,636**

Fund 80 Community Service Information

$105,000 tax revenue has been included in the Fund 80 Community Services budget. Fund 80 is where the Pines Community Wellness Center revenue and expenditures are budgeted, as well as additional, actual costs related to other community service activities.

In general, Fund 80 is used to account for activities that have the primary function of serving the community. Districts are allowed to adopt a separate tax levy for this fund. As of June 30, 2015, the Fund 80 levy limit disappeared, meaning districts may adopt any dollar amount they see fit as long as they are following statutory guidelines.

If ineligible costs are found, **a reduction will be made to the Revenue Limit worksheet** via calculations done by the State of WI (DPI).

PI 80.02 Inelegible Costs:

- Costs that are not the actual, additional costs to operate community programs and services;
- Costs for any program that is limited to only school district pupils **or** any program or service whose schedule presents a significant barrier for age-appropriate school district residents to participate in;
- Costs that would be incurred by the school district if the community programs and services were not provided by the school district.

Explanation of Fund 80 Expenditures as They Relate to Community Service

The District intends to use approximately $25,000 of the 2016-17 Fund 80 levy for new **spinning machines** for classes offered to the community in the Community Wellness Center.

Moonlight Run. This event is held on a July evening in downtown Eagle River. This event has a 5-K run/walk, as well as a fun run and activities for children, and is open to anyone in the community. The event is held to promote wellness and raise funds for the community wellness center at Northland Pines.

As funds permit, partial salaries for staff listed below may be charged to Fund 80 as allowed for actual, additional costs as defined in PI 80:

Wellness center staff offering adult education classes to the general public;

The **Wellness Center Secretary** handles community use facilities contracts, and assists in scheduling all events for community outreach programs, as well as community/student events taking place in the Fieldhouse and classrooms, examples being YMCA, Boy Scouts of America, adult education classes, and gymnasium rental;

The **Activities Director** coordinates community and school events, examples being the Relay for Life, Headwaters Performing Arts, and Distinguished Alumni events. The Director coordinates with custodial and other operational staff for co-sponsored events;

The **Activities Secretary** assists the Activities Director in coordinating school/community events, handling related bookkeeping and other tasks relating to these events.

The **Webmaster** develops and oversees posting of all community and school-community current events on our District website. The goal is to keep community members informed of services or events to which the public is encouraged to participate in and welcome to attend.

- The Northland Pines School District will evaluate expenses relating to community services incurred during 2016-17 to ensure they are only for actual, additional costs as explained in the regulations.

The Northland Pines School District recognizes the importance of community and school partnerships, as we work together hand-in-hand to create learning opportunities, enrichment, and cultural activities for students, staff, parents, and community members of all ages.

2016-2017 DEBT SERVICE INFORMATION

ISSUE	BEGINNING PRINCIPAL	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	ENDING PRINCIPAL	PROPERTY/ PURPOSE
FUND 39					
Issued 3/15/05 for $21,965,000. Matures 4/1/24. $15,280,000 refunded 6/3/15. Balance matures 4-1-17.	**1,810,000**	1,810,000	85,975	0	High School
Issued 6/3/15 for $16,565,000. Matures 4/1/24	**16,275,000**	285,000	342,900	**15,990,000**	High School
FUND 39 TOTALS	**18,085,000**	**2,095,000**	**428,875**	**15,990,000**	

TAX IMPACT ON CITIZENS

For every $1,000 of real estate value as assessed by your local town assessor, you will pay the mill rate multiplied by one in property taxes to the Northland Pines District.

For example, let's assume you own a home and land with an assessed value of $300,000. With the mill rate of 6.08759 as is currently estimated, you would pay 6.08759 X 300, or $1,826 in property taxes to the Northland Pines District. If you own a home and land assessed at $200,000, you would pay 6.08759 X 200, or $1,218 in property taxes to the District. If you own a home and land assessed at $100,000, you would pay 6.08759 X 100, or $609 in property taxes to the District.

Year	(TIF Out) Equalized Valuation	Debt Service Levy	All Other Funds Levy	Total Levy	Tax Rate per 1,000 Valuation
2009-10	3,620,073,683	4,139,438	17,218,872	21,358,310	5.89997
2010-11	3,548,004,445	4,267,501	17,340,016	21,607,517	6.09005
2011-12	3,372,197,321	4,412,053	16,581,868	20,993,921	6.22559
2012-13	3,274,032,633	2,855,580	13,847,292	16,702,872	5.10162
2013-14	3,152,747,598	3,136,212	16,815,571	19,951,783	6.32838
2014-15	3,223,586,254	2,600,644	16,485,792	19,086,436	5.92087
2015-16	3,193,224,522	2,482,455	16,568,316	19,050,771	5.96600
2016-17*	3,225,156,767	2,479,605	17,153,813	19,633,418	6.08759

***With property value estimated increase of 1.0% for 2016-17.**

HOME VALUE	ESTIMATED TAXES
100,000	609
200,000	1,218
300,000	1,826
400,000	2,435
500,000	3,044
600,000	3,653
700,000	4,261
800,000	4,870
900,000	5,479
1,000,000	6,088

Longitudinal Survey of Levies, Equalized Values, and Equalized Tax Rates*

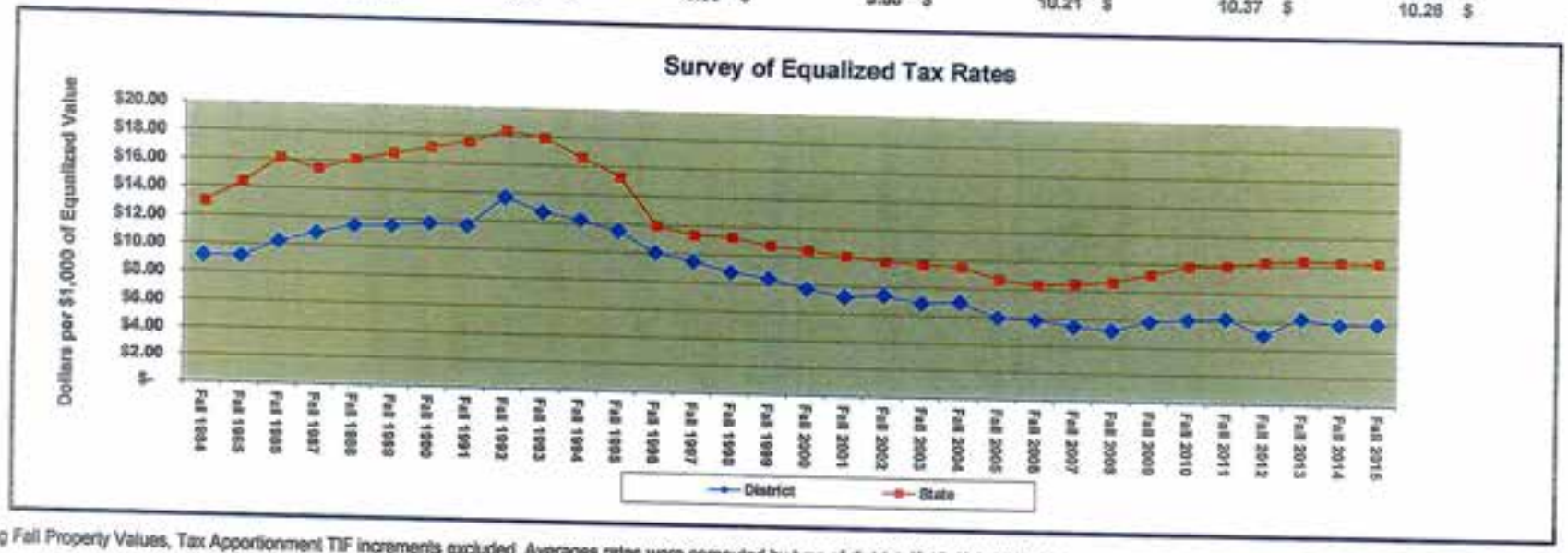
Northland Pines

	Fall 1984	Fall 1985	Fall 1986	Fall 1987	Fall 1988	Fall 1989	Fall 1990	Fall 1991
Total Levy	$ 4,937,374	$ 5,020,169	$ 5,485,194	$ 5,927,858	$ 6,269,545	$ 6,544,104	$ 7,058,025	$ 7,441,312
Total Equalized Value	$ 539,746,753	$ 548,677,618	$ 534,922,694	$ 543,568,112	$ 546,202,003	$ 567,547,974	$ 600,209,096	$ 638,621,528
Equalized Rate	$ 9.15	$ 9.15	$ 10.25	$ 10.91	$ 11.48	$ 11.53	$ 11.76	$ 11.65
K-12 Average	$ 12.98	$ 14.36	$ 16.13	$ 15.38	$ 16.09	$ 16.62	$ 17.11	$ 17.51

	Fall 1992	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999
Total Levy	$ 9,109,418	$ 9,719,589	$ 10,025,206	$ 11,046,589	$ 11,257,537	$ 11,902,795	$ 12,526,936	$ 13,103,164
Total Equalized Value	$ 663,423,474	$ 762,490,209	$ 817,278,494	$ 956,467,828	$ 1,119,449,310	$ 1,253,775,515	$ 1,426,944,861	$ 1,561,052,087
Equalized Rate	$ 13.73	$ 12.75	$ 12.27	$ 11.55	$ 10.06	$ 9.49	$ 8.78	$ 8.39
K-12 Average	$ 18.37	$ 17.91	$ 16.60	$ 15.26	$ 11.90	$ 11.30	$ 11.20	$ 10.68

	Fall 2000	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007
Total Levy	$ 13,609,389	$ 14,054,025	$ 15,840,582	$ 16,379,987	$ 18,320,489	$ 17,311,817	$ 19,050,250	$ 19,366,705
Total Equalized Value	$ 1,757,388,444	$ 1,937,364,560	$ 2,137,424,670	$ 2,363,363,894	$ 2,607,377,473	$ 2,894,688,891	$ 3,243,522,537	$ 3,531,723,690
Equalized Rate	$ 7.74	$ 7.25	$ 7.41	$ 6.93	$ 7.03	$ 5.98	$ 5.87	$ 5.48
K-12 Average	$ 10.43	$ 10.04	$ 9.73	$ 9.56	$ 9.46	$ 8.63	$ 8.31	$ 8.45

	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Total Levy	$ 19,638,536	$ 21,368,310	$ 21,607,517	$ 20,993,921	$ 16,702,872	$ 19,951,783	$ 19,086,436	$ 19,050,771
Total Equalized Value	$ 3,756,179,822	$ 3,620,073,683	$ 3,548,004,445	$ 3,372,197,321	$ 3,274,032,633	$ 3,152,747,598	$ 3,223,586,254	$ 3,193,224,522
Equalized Rate	$ 5.23	$ 5.90	$ 6.09	$ 6.23	$ 5.10	$ 6.33	$ 5.92	$ 5.97
K-12 Average	$ 8.61	$ 9.18	$ 9.80	$ 9.88	$ 10.21	$ 10.37	$ 10.26	$ 10.25



*Using Fall Property Values, Tax Apportionment TIF increments excluded. Averages rates were computed by type of district: K-12, K-8, UHS (Union High School).

Source: Dept. of Public Instructions, School Financial Services

Short-Term Borrowing

The District is borrowing $2,390,000 for 2016-17 to meet its cash flow needs. This is an increase over last year of $190,000. Short-term borrowing is accomplished with the assistance of legal counsel experienced in tax-exempt bond issuances for school districts. Bids are sent out to regional financial investment firms as well as to any of our local banks who are interested in bidding.

The greatest cash flow deficits normally occur in July, late December, or early January, as the District awaits tax settlement payments from municipalities and counties. The amount was increased for 2016-17 in part to allow for an increase in health insurance premiums which will most likely take effect January 1, 2017.

An effort is being made to manage cash flow in a manner that will eventually limit **or** eliminate the amount of borrowing the District needs to do to maintain cash flow. Limiting the amount of borrowing is especially important in times of higher interest rates.

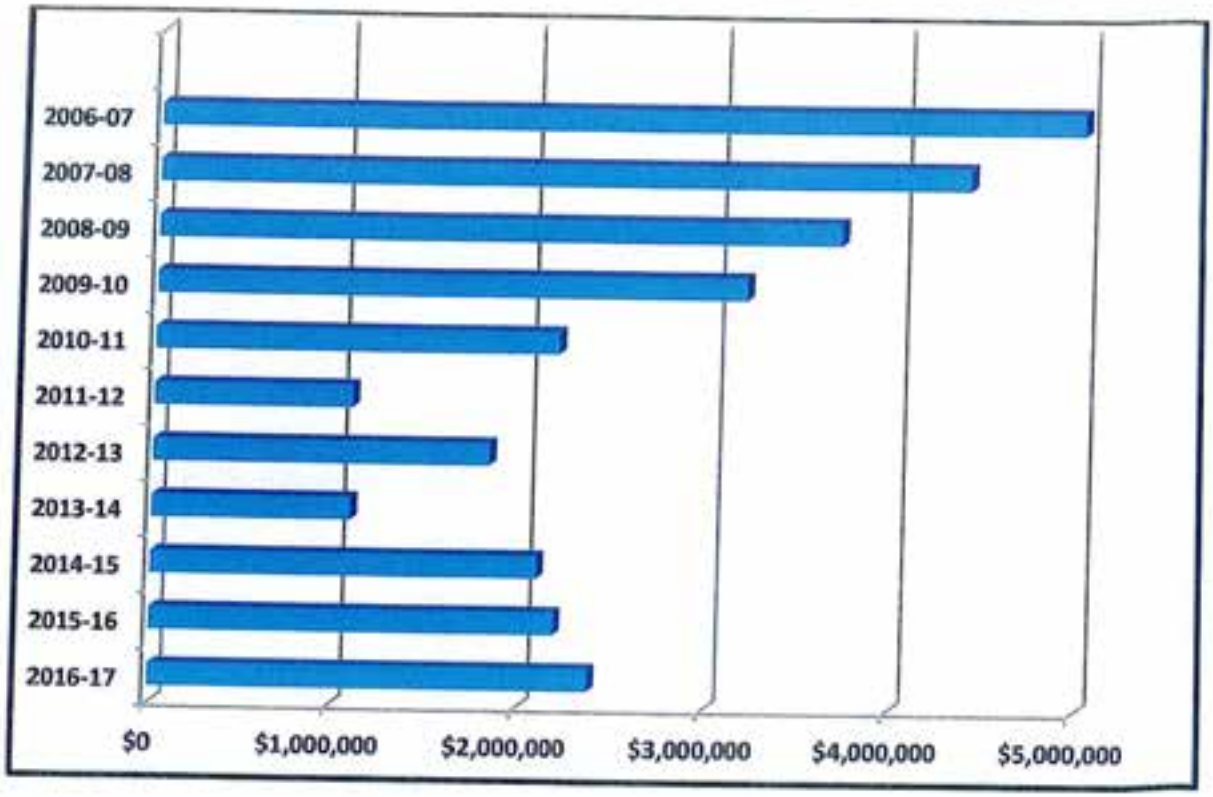
The average amount borrowed for 2011-12 through 2016-17 is $1,786,667. This is a significant improvement over the period from 2006-07 through 2010-11, which averages $3,700,000 per year. By lowering the amount of cyclical short-term borrowing resulting from delayed tax revenue and state aid, the District will accomplish the following goals:

- Lower interest expense, allowing more funds for education;
- Better bond ratings which affect interest rates on long-term debt;
- An adequate fund balance in case of unforeseen emergencies;
- Transitional reserves for periods of cutbacks resulting from a funding cliff in the event of a failed referendum.

Short-Term Borrowing Amounts History:

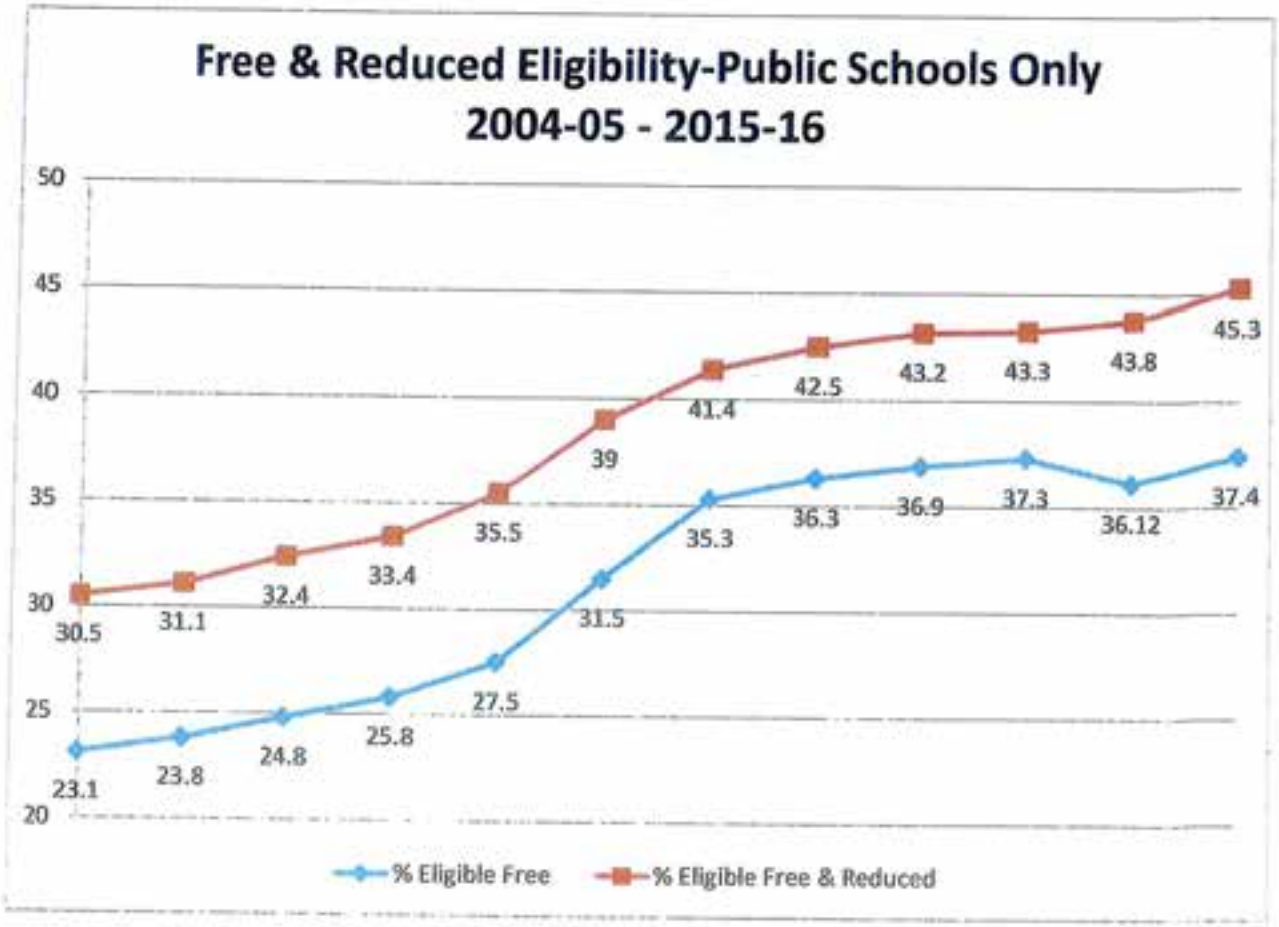
2016-17	$2,390,000
2015-16	$2,200,000
2014-15	$2,100,000
2013-14	$1,100,000
2012-13	$1,830,000
2011-12	$1,100,000
2010-11	$2,200,000
2009-10	$3,200,000
2008-09	$3,700,000
2007-08	$4,400,000
2006-07	$5,000,000

SHORT-TERM BORROWING 2006-07 TO CURRENT



National School Lunch Program Free-Reduced Eligibility Information

- The free and reduced-eligible student percentages have been climbing steadily over the last decade.
- At Northland Pines, our free and reduced percentage went from 43.8% in 2014-15 to 45.3% in 2015-16. You can see from the graph the dramatic difference in the rate between 2004-05 and 2015-16, going up a total of 14.8 percentage points.
- Children whose household income is no more than 130% of the federal poverty level qualify for free meals. Reduced meals are for children whose household income is no more than 185% of the federal poverty level.



WHO CAN GET FREE OR REDUCED PRICE MEALS?

- All children in households receiving benefits from FoodShare, the Food Distribution Program on Indian Reservations (FDPIR), or W-2 Cash Benefits are eligible for free meals.
- Foster children that are under the legal responsibility of a foster care agency or court are eligible for free meals.
- Children participating in their school's Head Start program are eligible for free meals.
- Children who meet the definition of homeless, runaway, or migrant are eligible for free meals.
- Children may receive free or reduced price meals if your household's income is within the limits on the Federal Income Eligibility Guidelines. Your children may qualify for free or reduced price meals if your household income falls at or below the limits on the chart below.

2016-17 INCOME ELIGIBILILTY			
Household size	**Yearly ($)**	**Monthly ($)**	**Weekly ($)**
1	21,775	1,815	419
2	29,471	2,456	567
3	37,167	3,098	715
4	44,863	3,739	863
5	52,559	4,380	1,011
6	60,255	5,022	1,159
7	67,951	5,663	1,307
8	75,647	6,304	1,455
Each additional person:	7,696	642	148

The Northland Pines School District has confidentiality safeguards in place to ensure the anonymity of parents and children receiving National School lunch or breakfast benefits.

Source: USDA & Wisconsin Dept. of Public Instruction, School Nutrition Team

Revenue Budget 2016-17
Special Purpose Grants and Other Sources of Revenue

Description	Budget Account Number	Amount	Aid Type
Career & Tech Ed Incentive Grant	10R 800 630 500000 577	3,000	State
Computer aid	10R 800 691 500000	7,914	State
Educator Effectiveness Grant	10R 844 630 500000 583	10,800	State
Handicapped aid (Fund 27)	27R 800 611 500000	703,908	State
General Transportation aid	10R 800 612 500000	119,525	State
Hi-cost Transportation aid	10R 800 619 500000	*	State
IDEA ECH allocation	27R 800 730 500000 347	8,244	Federal
IDEA flo-thru allocation	27R 800 730 500000 341	272,683	Federal
Library aid	10R 800 613 500000	44,250	State
Medicaid thru CESA Fund 10	10R 800 581 500000	50,000	Other
Medicaid from CESA (Fund 27)	27R 800 581 500000	100,000	Other
National Forest Income	10R 800 780 500000	10,500	Federal
Peer Review & Mentoring Grant	10R 800 630 500000 387	**25,000	State
Perkins Carl-transit from feds	10R 807 517 500000	11,406	Other
SAGE	10R 800 650 500000	360,000	State
Special Adjustment aid	10R 800 623 500000	61,792	State
State aid @ $250/pupil	10R 800 619 500000	***321,000	State
State thru local (PILT)	10R 800 660 500000	74,000	State
Title I-A grant submission	10R 800 751 500000 141	276,142	Federal
Title II-A grant submission	10R 800 730 500000 365	58,492	Federal
Total Revenue (Not all-inclusive)		**2,518,656**	

*No estimated amounts available for 2016-17; amendment will be made.
Last year NPSD received $146,340 in hi-cost transportation aid.

**NPSD is fiscal agent; joint grant with Minocqua J1.
Approximately $10,990 of the $25,000 will be transited to Minocqua J1.

***250/pupil based on estimated 3-yr. rolling average of 3rd Friday in September account
Amendment will be made after 3rd Friday count finalized.

Student Achievement Guarantee in Education Program Replaced by Achievement Gap Reduction Program (SAGE and AGR)

The SAGE program (administered by Wisconsin Dept. of Public Instruction) identified four specific strategies to improve student achievement:

- Class sizes in grades K-3 could not have any more than a state-designated student-teacher ratio (18:1 or 30:2);
- Collaboration should be promoted and increased whenever possible with community resources;
- Implementation of a rigorous curriculum;
- Improvement of professional development and staff evaluation practices.

2015 Wisconsin Act 53

Under 2015 WI Act 53, districts were allowed to finish out their existing SAGE contracts, or if their contract expired 6-30-15, apply for a one year extension if they wished to continue under SAGE legislation.

Schools who wished to enter the new AGR program were required to:

- Implement one of three strategies, or a combination of the three. The three strategies included:
  (a) small class sizes of 18:1 or 30:2 and professional development related to small group instruction;
  (b) data-driven instructional coaching for teachers;
  (c) data-informed one-to-one tutoring for students at risk of difficulty with math or reading.
- Report to DPI at the beginning of the school year which of the above strategies it intended to use;
- Report to DPI by the end of the school year what strategies it did use;
- Set performance objectives that include reducing the achievement gap for low-income pupils in math and reading;
- Specify the formative and summative assessments the school will use to determine if it achieved the objectives;
- Describe its implementation of the program and report its objectives and its success in achieving them to the school board every semester.

Northland Pines SAGE Funding

Audited 2014-15	Unaudited 2015-16	Estimated 2016-17
$372,506	$358,326	$360,000

SAGE ALLOCATIONS BY SCHOOL
NORTHLAND PINES SCHOOL DISTRICT
2015-16

School	SAGE OR AGR	September Eligible Enrollment Count	Eligible Low-Income Count	Aid Allocation per School
Eagle River Elementary	AGR	209	109	236,712.63
St. Germain Elementary	SAGE	65	31	67,321.94
Land O'Lakes Elementary	AGR	52	25	54,291.89
				$358,326.46

IDEA
(Individuals with Disabilities Education Act)

History

In 1975, Public Law 94-142, the Education for All Handicapped Children Act, was passed by the federal government in recognition of the needs of millions of children with disabilities whose educational needs were not being met. This Act laid the groundwork for providing access to a free public education and improving educational results for children with disabilities. However, subsequent research and experience identified some improvement areas still needed in providing adequate education for children with disabilities.

The **Individuals with Disabilities Education Improvement Act of 2004** was meant to address an environment of low expectations and an insufficient focus on applied research and proven methods of teaching and learning for children with disabilities. This Act expanded the intent of previous law to more effectively educate children with disabilities by:

- Setting standards focusing on high expectations for such children;
- Ensuring access to the general education curriculum in the regular classroom whenever possible;
- Meeting developmental goals of individual children to the maximum extent possible;
- Preparing disabled children to lead productive and independent adult lives to the maximum extent possible.

Purpose

- Ensure all children with disabilities receive a free public education designed to meet their unique needs;
- Assist States and other entities in providing for the education of disabled children;
- Assist States in implementing a system of early intervention for infants and toddlers with disabilities;
- Ensure that educators and parents have the tools to improve educational results for children with disabilities through research, training, technical assistance, access to information, and technology services;
- Assess the effectiveness of efforts to educate children with disabilities.

	Awarded 2014-15	Awarded 2015-16	Awarded 2016-17
IDEA Flow-through	272,227	267,466	272,683
IDEA Preschool Entitlement	7,835	7,835	8,244
Total IDEA funding	**280,062**	**275,301**	**280,927**

Elementary and Secondary Education Act (ESEA)
Title Grant Information

Title I-A Improving the Academic Achievement of the Disadvantaged

Title I provides federal dollars to help supplement educational opportunities for children who live in high poverty areas who are most at risk of failing to meet the state's content and performance standards.

State of WI definition:

> The stated purpose of Title I is to "ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic achievement standards and State academic assessments."

Title I Part A is the largest of the Title I programs. This program provides supplemental services to children in Title I schools in the form of 1) Targeted Assistance or 2) School-wide programs. The Targeted Assistance model provides direct service to students with the greatest need for supplemental services while School-wide programs deliver services to all students with a continued focus on students with the greatest need.

The goal of both program models is to provide supplemental instruction to improve the academic performance of students. The threshold for School-wide programs has been lowered from 50% poverty to 40%, allowing more schools to adopt the Title I School-wide model.

Title II-A Preparing, Training, and Recruiting High Quality Teachers and Principals

Title II provides funding to train, hire, and retain skilled educators. These funds are distributed by formula based on enrollment and on the number of students below the poverty line.

Title Grants Comparative Information
Funded by the U.S. Department of Education
(Included in Fund 10 Budget Amounts)

Elementary & Secondary Education Act
No Child Left Behind Allocations

Grant	Description	DPI Final Allocations 2014-15	DPI Final Allocations 2015-16	DPI Final Allocations 2016-17
Title I-A	Improving Basic Programs	255,077	272,037	277,611
Title II-A	Teacher and Principal Training	62,085	61,865	60,678
	Totals	**317,162**	**333,902**	**338,289**

New for 2016-17—Every Student Succeeds Act (ESSA)

U.S. Department of Education

The Every Student Succeeds Act (ESSA) was signed by President Obama on December 10, 2015. This act reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA). Programs in ESEA are reauthorized for four years.

The **previous version of this law was the No Child Left Behind (NCLB) Act,** enacted in 2002. The law NCLB Act was scheduled for revision in 2007, and over time many if it's provisions became increasingly unworkable. NCLB was extensively criticized in terms of unrealistic goals. Many deemed it placed too much federal government authority over education policy. ESSA shifts more of that authority back to states and school districts.

Effective Date. For noncompetitive programs, the effective date is July 1, 2016. Most competitive programs are in effect October 1, 2016. New state plans will transition in 2016-17, with full implementation in 2017-18. **Here is a short re-cap of subject areas as outlined by the National conference of State Legislatures (January 19, 2016):**

- School Improvement Grants (Includes Title I);
- State plans for Title I;
- Academic Assessments;
- Preschool Development Grants.
- Statewide Accountability System;
- Identification of Schools;
- School Support and Improvement Activities;
- State Report Cards;
- Schoolwide Title I Programs;
- Maintenance of Effort Requirement;
- State Assessment Grants;
- State Assessment Audits;
- Education of Migratory Children;
- Prevention and Intervention—Neglected, Delinquent, or At-risk Children;
- Flexibility for Per-Pupil Funding;
- English Language Learners and Immigrant Student Accountability;
- Title IV (21st Century Schools);
- Charter School Grants;
- 21st Century Community Learning Centers;
- Magnet School Assistance;
- Family Engagement in Education Programs;
- Impact Aid;
- Title VIII Education for the Homeless.

For information and a summary of the Every Student Succeeds Act, go to:

http://www.ncsl.org/ncsl-in-dc/standing-committees/education/every-student-succeeds-act-essa-information-and-resources.aspx

Basic Facts about Equalization Aid

State Equalization Aid is **general** financial assistance for use in funding a broad range of district operational expenditures. This differs from **categorical aid**, which is designated for a **specific purpose**. General aid may be used for any expenditure the district deems necessary.

Both state and local factors affect the amount of equalization aid a district will receive. Significant changes in a district's property value, pupil membership, and/or shared costs (the net cost of the general and debt service funds) can contribute to an aid shift. Also, the amount of state-appropriated money is split over approximately 424 districts, so a major change in one district's data can affect each of the other districts.

From the state perspective, the amount of money appropriated for this purpose, state shared-cost ceilings, and the state average property value per member impact this calculation as well.

The two commonly-used methods of valuing property in Wisconsin are "assessed" and "equalized." **Assessed valuation** is property value as determined by the local municipal assessor on January 1 in any given year. **Equalized valuation** results when the Department of Revenue (DOR) applies an adjustment factor to the assessed value. The adjustment factor incorporates, among other elements, actual property sales in the municipality during the past year and is meant to ensure each type of property has comparable value regardless of local assessment practices. Most state computations use equalized value, otherwise known as "fair market" value.

Special adjustment aid ensures that a district will receive at least 85% of the general aid that they received the prior year. A decline in general aid can drop steeply from year-to-year within districts that have severely declining enrollment, high property values per student member, or both.

Timeline

The **October 1** Tax Apportionment Value Certification from the State of Wisconsin is used to apportion levies and determine municipal tax bills. After October 1, the Department of Revenue may refine this same set of numbers until a "final" version is issued. By **October 15th**, Equalization Aids are computed by the State of Wisconsin with data furnished from the District's prior fiscal year Annual Report, Membership Reports, and equalized property valuations as certified by the Wisconsin Dept. of Revenue for the prior calendar year. Resulting aid amounts, modified by any prior year adjustments, are paid to districts during the current fiscal year.

In **June**, final aid eligibility is computed using audited district information. Differences in computed aid amounts between October and June become the aid adjustments. These adjustments are applied to the September payments in the following fiscal year.

District Trend

Generally, as property value per pupil member increases, aid from the state decreases, as is evident in the graphs portraying Northland Pine's Equalization Aid history.

October Values per DPI Website 10-6-15

Value

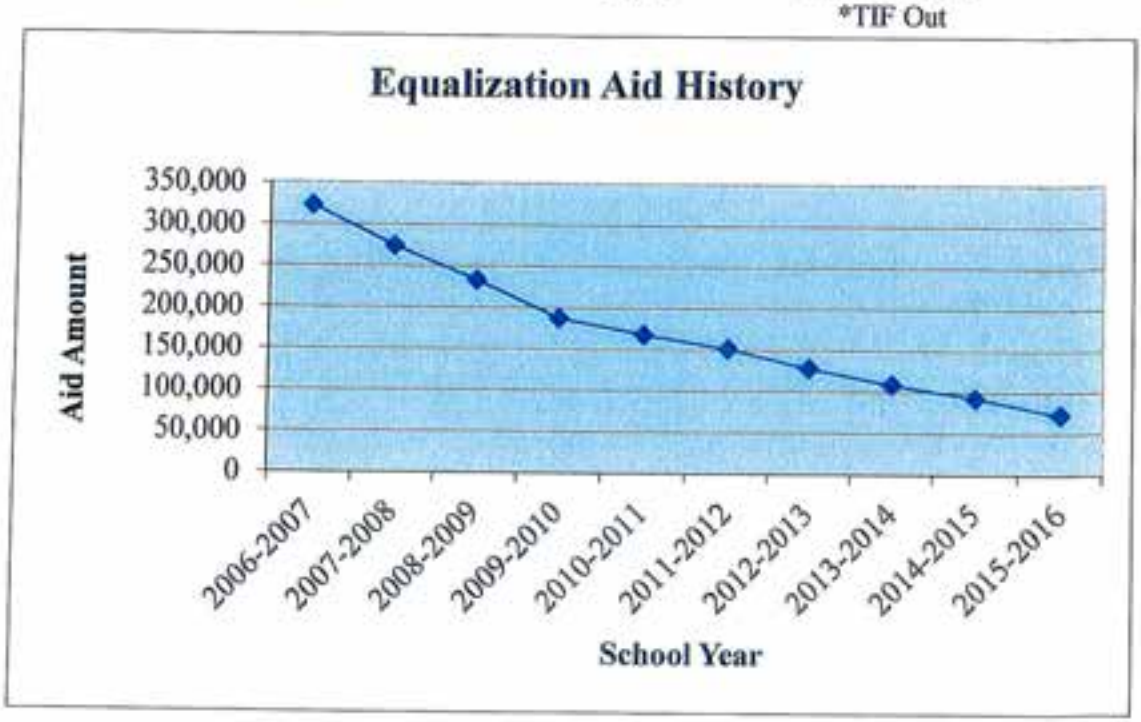
Northland Pines (1526)

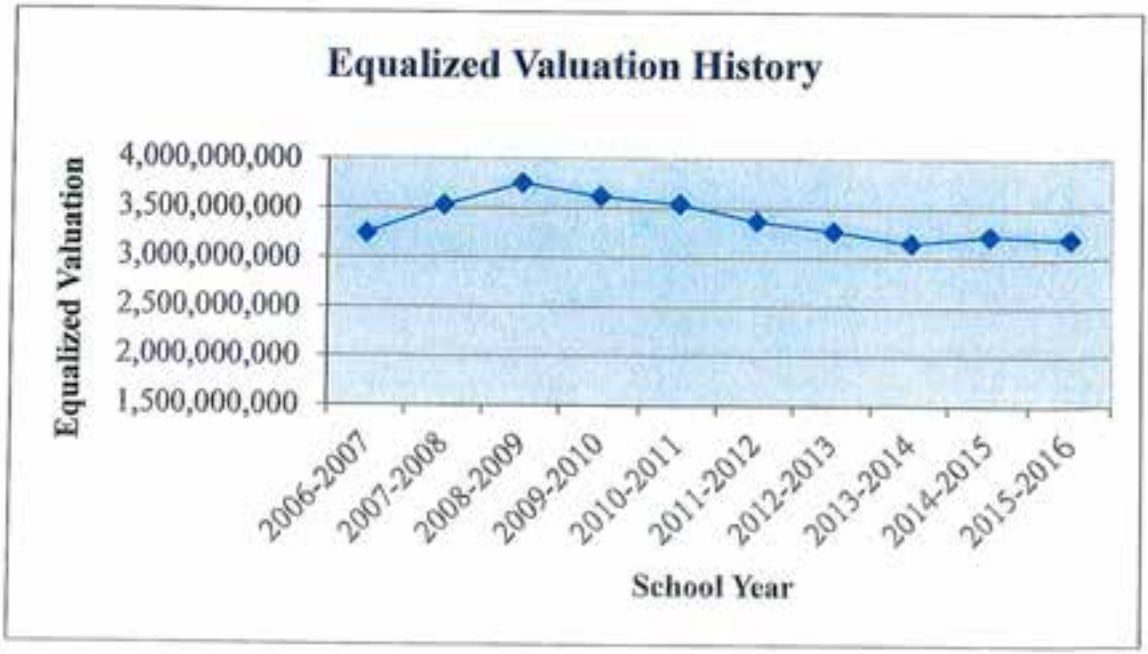
County	Muni Code	Municipality	TIDIN Equalized Values	TIDOUT Equalized Values	Computer Aid Value
Oneida	43 020	T. Newbold	109,527,922.00	109,527,922.00	1,700.00
Vilas	63 221	C. Eagle River	166,835,300.00	160,915,800.00	826,800.00
Vilas	63 006	T. Cloverland	230,452,200.00	230,452,200.00	3,700.00
Vilas	63 008	T. Conover	382,488,900.00	382,488,900.00	12,800.00
Vilas	63 012	T. Land O Lakes	444,422,462.00	444,422,462.00	124,100.00
Vilas	63 014	T. Lincoln	501,630,200.00	501,630,200.00	142,400.00
Vilas	63 018	T. Phelps	551,038.00	551,038.00	0
Vilas	63 020	T. Plum Lake	256,814,300.00	256,814,300.00	23,200.00
Vilas	63 024	T. Saint Germain	614,839,700.00	614,839,700.00	56,500.00
Vilas	63 026	T. Washington	491,582,000.00	491,582,000.00	44,200.00
Total:			**3,199,144,022.00**	**3,193,224,522.00**	**1,235,400.00**

Equalization/Special Adjustment Aid 2006-2007 through 2015-16

School Year	Aid Amount	Equalized Value*
2006-2007	323,171	3,243,522,537
2007-2008	274,425	3,531,723,690
2008-2009	233,343	3,756,179,822
2009-2010	187,341	3,620,073,683
2010-2011	167,914	3,548,004,445
2011-2012	151,158	3,372,197,321
2012-2013	128,339	3,274,032,633
2013-2014	109,009	3,152,747,598
2014-2015	92,593	3,223,586,254
2015-2016	72,540	3,193,224,522

*TIF Out



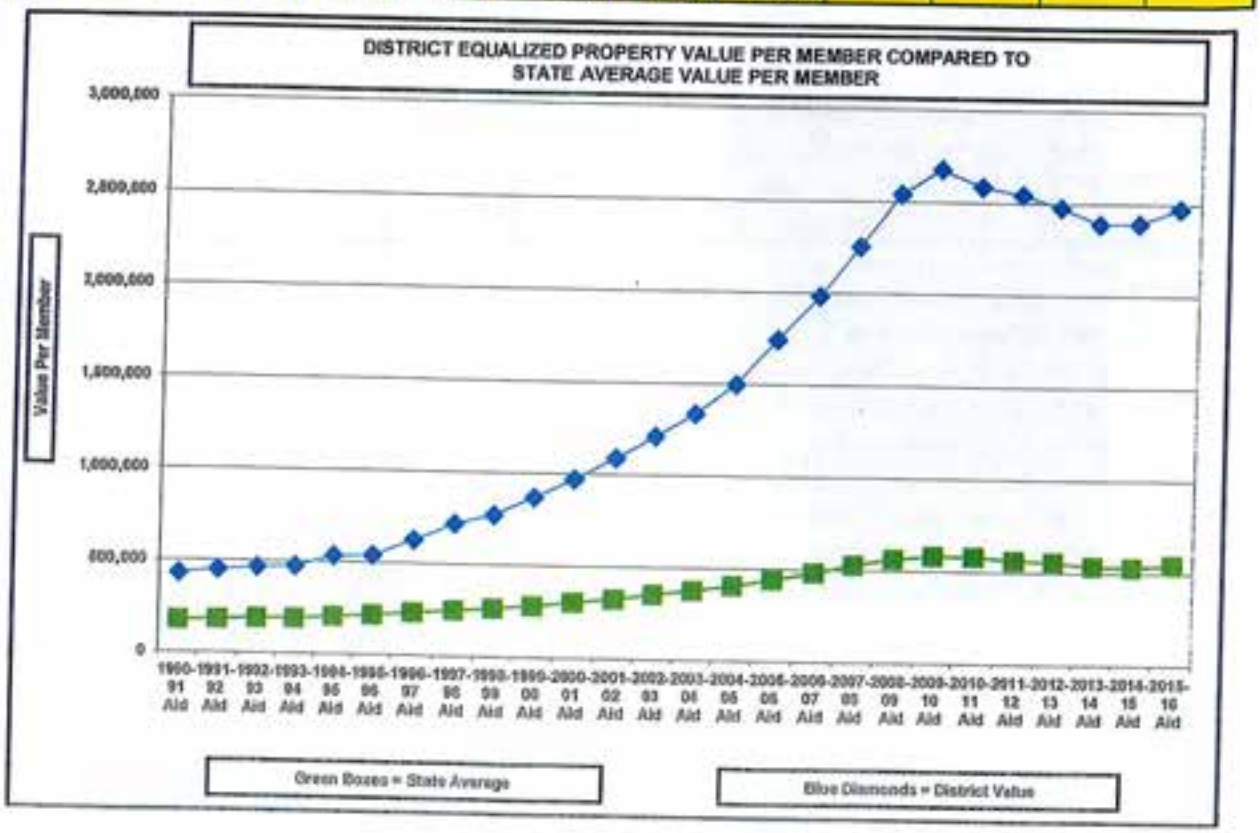


District Property Value Per Member as a Percent of the Tertiary Guarantee*
1990-91 through 2015-16
Northland Pines

	1990-91 Aid	1991-92 Aid	1992-93 Aid	1993-94 Aid	1994-95 Aid	1995-96 Aid	1996-97 Aid	1997-98 Aid	1998-99 Aid	1999-00 Aid
District Value Per Member	436,523	451,922	465,867	473,869	532,523	539,130	625,529	718,810	771,152	869,000
Tertiary Guarantee	178,383	182,389	190,575	192,773	204,203	217,042	232,988	247,531	263,298	280,871
District Value as a % of the Tertiary Guarantee	245.5%	247.8%	244.4%	245.8%	260.8%	248.4%	268.5%	290.3%	292.9%	309.4%

	2000-01 Aid	2001-02 Aid	2002-03 Aid	2003-04 Aid	2004-05 Aid	2005-06 Aid	2006-07 Aid	2007-08 Aid	2008-09 Aid	2009-10 Aid
District Value Per Member	971,144	1,089,770	1,211,028	1,336,951	1,499,880	1,743,891	1,983,307	2,355,017	2,542,774	2,678,863
Tertiary Guarantee	303,297	325,143	353,173	378,458	407,270	442,181	483,015	528,306	563,396	582,588
District Value as a % of the Tertiary Guarantee	320.2%	335.2%	342.9%	353.3%	368.3%	394.4%	410.6%	426.8%	451.3%	459.8%

	2010-11 Aid	2011-12 Aid	2012-13 Aid	2013-14 Aid	2014-15 Aid	2015-16 Aid	2016-17 Aid	2017-18 Aid	2018-19 Aid	2019-20 Aid
District Value Per Member	2,585,409	2,544,834	2,477,208	2,390,970	2,395,060	2,478,331				
Tertiary Guarantee	581,667	564,024	555,356	536,519	531,884	546,173				
District Value as a % of the Tertiary Guarantee	444.5%	451.2%	446.1%	445.6%	450.3%	453.4%				

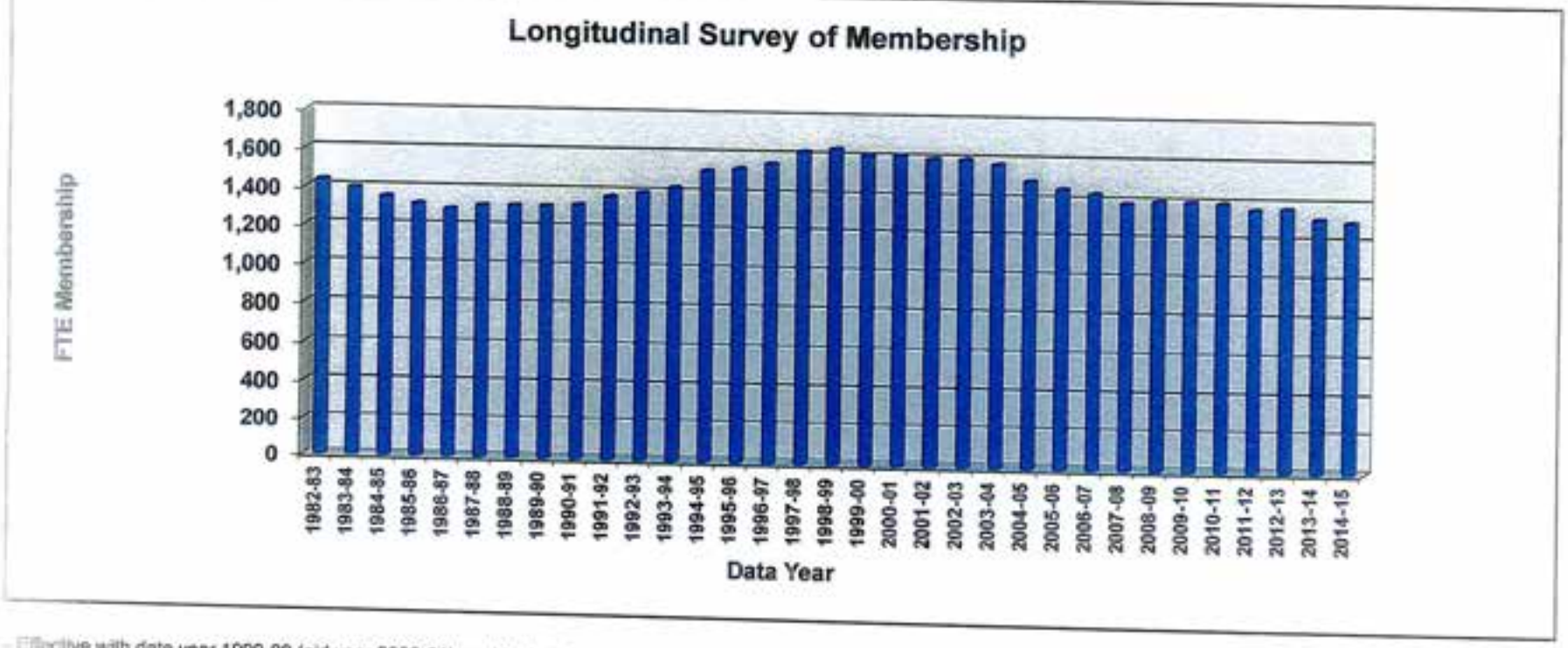


*Data sources: May School Aid Equalized Property Values certified to DPI by the Wisconsin Department of Revenue. Membership from the Equalization Aid computation (October General Aid Certification).

Longitudinal Survey of Equalization Aid Membership

Northland Pines

Data Year:	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
Aid Year:	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
	1,437	1,400	1,355	1,319	1,293	1,315	1,317	1,318	1,328
Data Year:	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
Aid Year:	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
	1,375	1,400	1,428	1,514	1,530	1,558	1,625	1,642	1,610
Data Year:	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Aid Year:	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
	1,614	1,600	1,600	1,576	1,496	1,460	1,439	1,390	1,403
Data Year:	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15			
Aid Year:	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16			
	1,401	1,395	1,362	1,370	1,317	1,302			



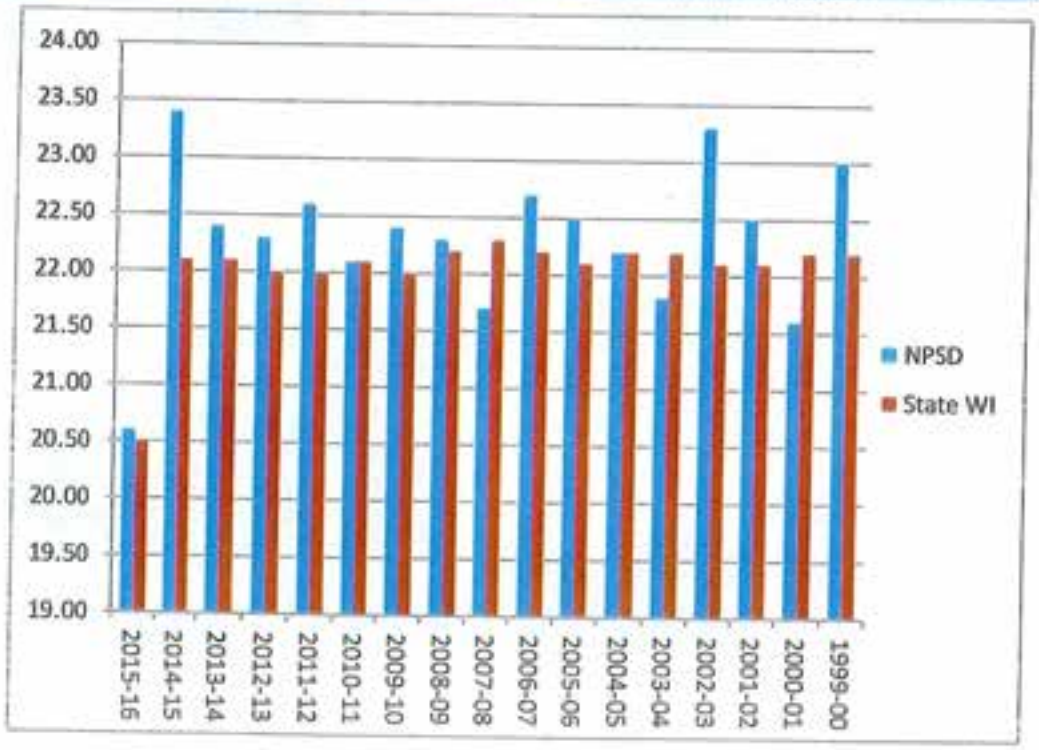
- Effective with data year 1999-00 (aid year 2000-01), resident students participating in the Inter-District Transfer program are counted at 75% FTE.

NOTE: The General Aid formula uses prior year membership data, i.e., "Data Year" 2013-14 is used to calculate 2014-15 General Aid.

Source: State of Wisconsin School Financial Services

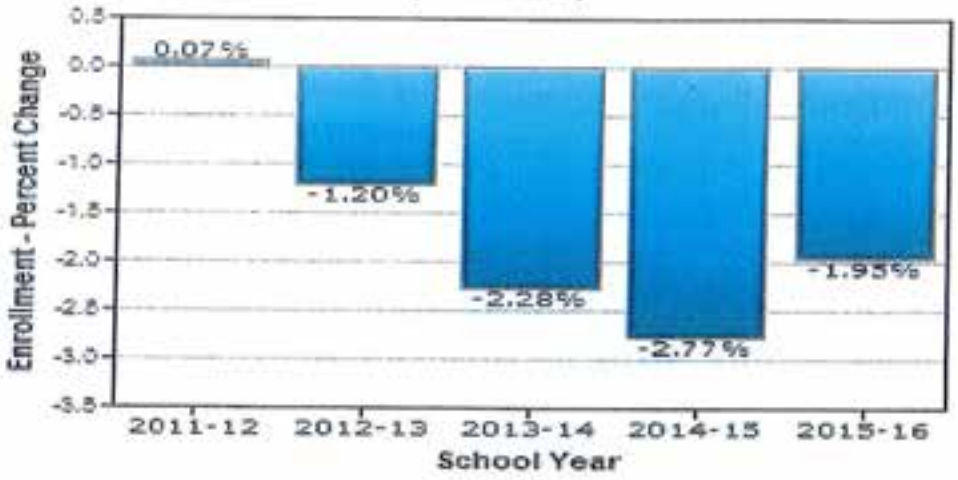
ACT Results - Composite - All Students
Northland Pines and State of WI
2015-16 Compared to Prior Years
**As of 2015-16 all High School Juniors Required to Take ACT

Year	Total Fall Enrollment Grade 12	Number Tested	% Tested	NPSD Average Score - Composite	State of WI Average Score - Composite
2015-16	**	101	100.00%	20.60	20.50
2014-15	110	59	53.60%	23.40	22.10
2013-14	116	66	56.90%	22.40	22.10
2012-13	143	95	66.40%	22.30	22.00
2011-12	118	68	57.60%	22.60	22.00
2010-11	127	68	53.50%	22.10	22.10
2009-10	148	79	53.40%	22.40	22.00
2008-09	156	88	56.40%	22.30	22.20
2007-08	142	76	53.50%	21.70	22.30
2006-07	164	81	49.40%	22.70	22.20
2005-06	126	73	57.90%	22.50	22.10
2004-05	130	79	60.80%	22.20	22.20
2003-04	148	85	57.40%	21.80	22.20
2002-03	152	86	56.60%	23.30	22.10
2001-02	127	67	52.80%	22.50	22.10
2000-01	124	69	55.60%	21.60	22.20
1999-00	137	83	60.60%	23.00	22.20

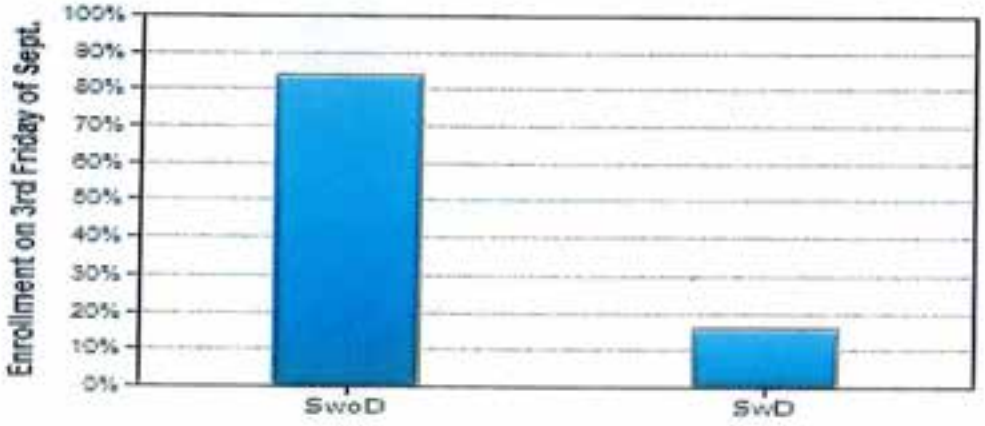


Enrollment Percent Change (2011-12 through 2015-16)

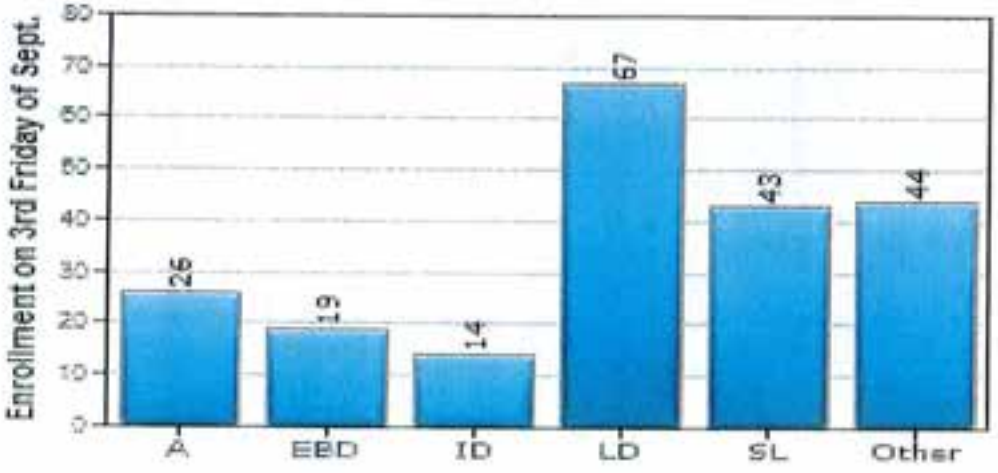
(All Students)



Enrollment Percent by Disability Status (2015-16)



Enrollment Count by Primary Disability (2015-16)



Source: Wisconsin Dept. of Public Instruction--School Financial Services

TYPES OF DISABILITY

Acronym	Description
A	Autism
DB	Deaf-Blind
EBD	Emotion Behavioral Disability
H	Hearing Impairment
ID	Intellectual Disability
LD	Specific Learning Disability
OHI	Other Health Impairment
OI	Orthopedic Impairmen
SDD	Significant Development Delay
SL	Speech or Language Impairment
TBI	Traumatic Brain Injury
V	Visual Impairment
Y	Unspecified Primary Disability
SwoD	Not IDEA eligible or No Disability
UNK	Unknown

OTHER COMMON ACRONYMS

FAPE	Free and Appropriate Public Education
FERPA	Family Educational Rights and Privacy Act
IEP	Individualized Educational Program
LRE	Least Restrictive Environment
OCR	Office of Civil Rights
OT	Occupational Therapist
SLP	Speech Language Pathologist

Open Enrollment Legislative Changes
2015 ACT 55 (2015-17 State Budget)

The 2015-17 biennial budget has made significant changes to the open enrollment process **for special education students.**

New Legislation Effective 2016-17

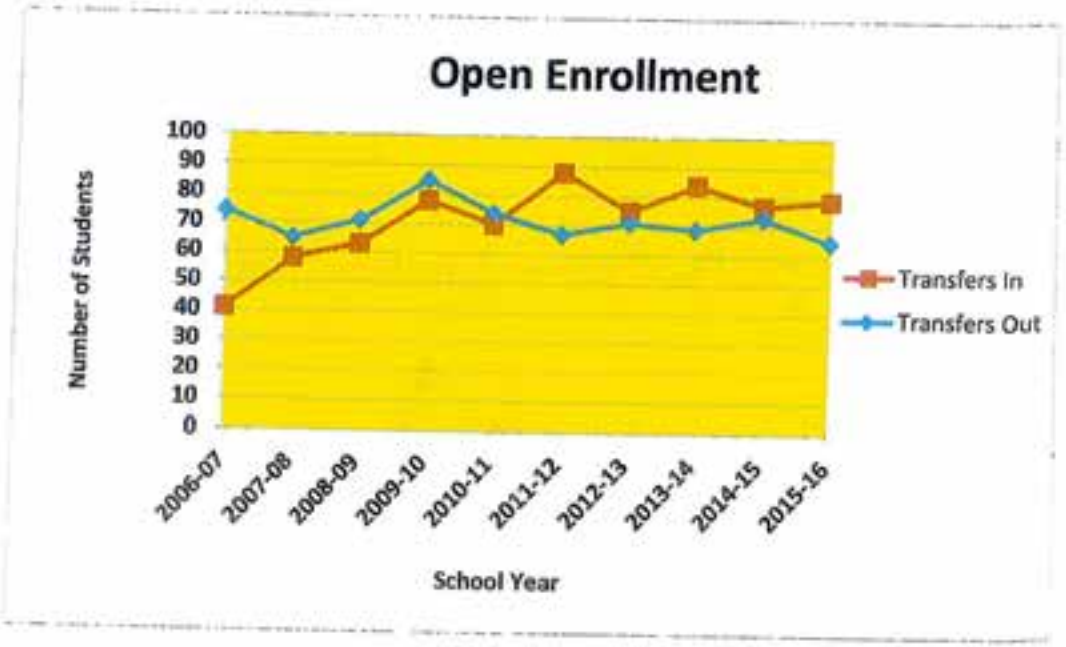
Beginning in the 2016-17 school year, nonresident school districts will no longer bill the resident district for the open enrollment basic transfer amount plus any actual, additional costs to provide special education for open enrolled pupils with disabilities. The Department of Public Instruction will make the aid transfer payments for all open enrolled pupils with disabilities in the same manner as open enrolled non-disabled pupils.

- Payments will be made by DPI with aid transfers using a flat **$12,000 rate** (adjusted in future years). These payments will be recorded in **Fund 10.**
- Districts **may no longer deny** open enrollment to students with disabilities for **undue financial burden.**
- Districts **may deny** enrollment for **lack of space or programming** as under previous law.
- The **enrolling district assumes financial responsibility** for providing a free and accessible public education to an open enrolled student with a disability.
- The enrolling district **retains any state or federal funding** for their instructional and service costs.
- The student **will count towards IDEA Maintenance of Effort** calculations.
- The resident district will have **no financial responsibility beyond the $12,000** aid transfer.
- **Transits of special education aid** (approximately 27% of aidable costs) that previously had to be transferred between districts the year after the year of service to the student **will no longer occur.**
- **IDEA funds** may not be used to pay the $12,000 aid transfer, however, IDEA funds may be used for the costs of special ed and related services as specified in the pupil's IEP.

Open Enrollment History as of 3rd Friday in September Count

School Year	K-12 Enrollment	Transfers In	Transfers Out
2006-07	1443	41	74
2007-08	1392	58	65
2008-09	1426	63	71
2009-10	1432	78	85
2010-11	1428	70	74
2011-12	1399	88	67
2012-13	1401	75	71
2013-14	1355	84	69
2014-15	1333	77	73
2015-16	1307	79	65

**The District added four-year-old kindergarten in 2008-09.

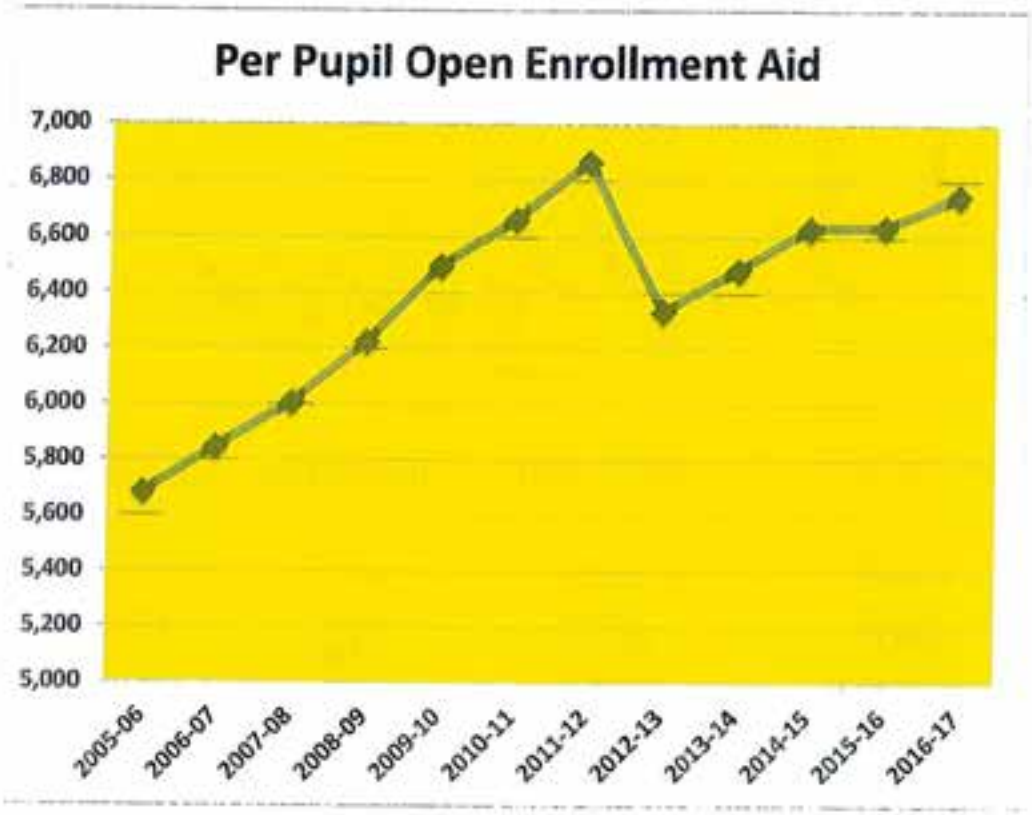


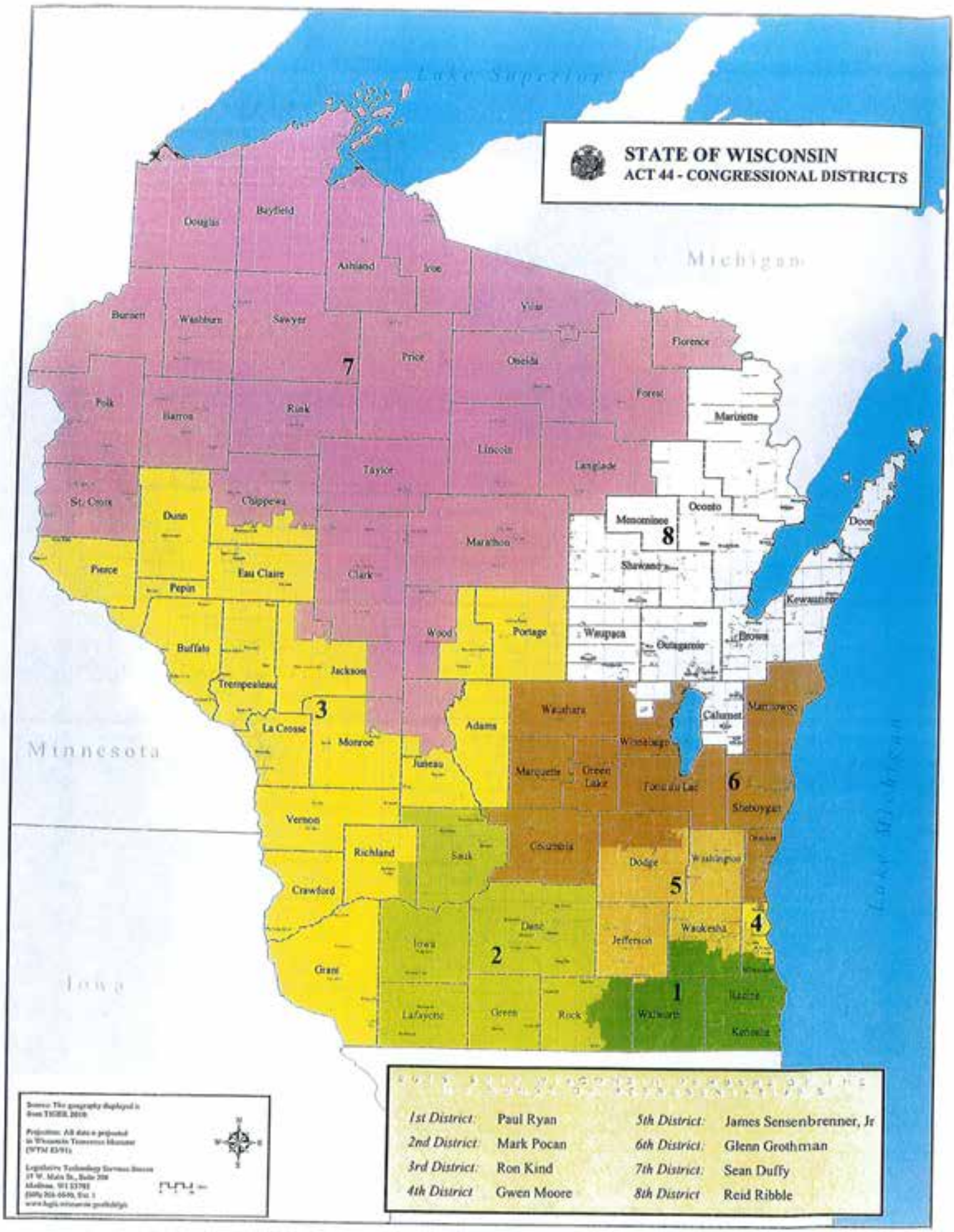
School Year	Revenue Gain	Revenue Loss	Net Gain/(Loss)
2006-07	241,244	435,416	(194,172)
2007-08	284,278	395,759	(111,481)
2008-09	416,712	434,717	(18,005)
2009-10	490,478	562,846	(72,368)
2010-11	509,838	546,412	(36,574)
2011-12	560,799	471,802	88,997
2012-13	504,862	457,357	47,505
2013-14	536,121	469,833	66,288
2014-15	475,660	437,986	37,674
2015-16	497,581	388,267	109,314

Revenue gains and losses include direct payments to and receipts from other districts as well as payments made to or received from the Department of Public Instruction on the District's behalf.

History of Per Pupil Open Enrollment Aid Transfer Amount

2005-06	5,682
2006-07	5,845
2007-08	6,007
2008-09	6,225
2009-10	6,498
2010-11	6,665
2011-12	6,867
2012-13	6,335
2013-14	6,485
2014-15	6,635
2015-16	6,639
2016-17	6,748




STATE OF WISCONSIN
ACT 44 - CONGRESSIONAL DISTRICTS
Lake Superior
Michigan
Minnesota
Iowa
Douglas
Bayfield
Ashland
Iron
Vilas
Florence
Burnett
Washburn
Sawyer
Price
Oneida
Forest
Marinette
Polk
Barron
Rusk
Taylor
Lincoln
Langlade
Oconto
St. Croix
Dunn
Chippewa
Clark
Marathon
Menominee
Shawano
Door
Pierce
Pepin
Eau Claire
Kewaunee
Buffalo
Wood
Portage
Waupaca
Outagamie
Brown
Jackson
Trempealeau
La Crosse
Monroe
Adams
Waushara
Manitowoc
Calumet
Winnebago
Juneau
Marquette
Green Lake
Fond du Lac
Sheboygan
Vernon
Richland
Sauk
Columbia
Dodge
Washington
Ozaukee
Crawford
Dane
Jefferson
Waukesha
Iowa
Grant
Lafayette
Green
Rock
Walworth
Racine
Kenosha
1
2
3
4
5
6
7
8
1st District: Paul Ryan
2nd District: Mark Pocan
3rd District: Ron Kind
4th District Gwen Moore
5th District: James Sensenbrenner, Jr
6th District: Glenn Grothman
7th District: Sean Duffy
8th District Reid Ribble

2015 - 2016 WISCONSIN REPRESENTATIVES

Joel Kitchens (1)	Leon Young (16)	Amy Loudenbeck (31)	Gary Hebl (46)	Chris Taylor (76)	Jeremy Kerkman (81)	Dana Wachs (91)
Andre Jacque (2)	LaTonya Johnson (17)	Tyler August (32)	Robb Kahl (47)	Terese Berceau (77)	Tom Weatherston (82)	Chris Danou (92)
Al Ott (3)	Evan Goyke (18)	Cody Horlacher (33)	Melissa Sargent (48)	Lisa Subeck (78)	Robin Vos (83)	Warren Petryk (93)
David Steffen (4)	Jonathan Brostoff (19)	Rob Swearingen (34)	Travis Tranel (49)	Dianne Hesselbein (79)	Peter Barca (84)	Steve Doyle (94)
Jim Steineke (5)	Christine Sinicki (20)	Mary Czaja (35)	Ed Brooks (50)	Sondy Pope (80)	Ted Olsen (85)	Jill Billing (95)
Gary Tauchen (6)	Jessie Rodriguez (21)	Jeff Mursau (36)	Todd Novak (51)	Dave Considine (81)	Cory Mason (86)	Lee Nerison (96)
Daniel Riemer (7)	Jarell Brandtjen (22)	John Jagler (37)	Jeremy Thiesfeldt (52)	Ken Skowronski (83)	Tom Larson (87)	Scott Allen (97)
JoCasta Zamarripa (8)	Jim Ott (23)	Joel Kleefisch (38)	Michael Schraa (53)	Dave Craig (83)	Kathy Bernier (88)	Adam Neylon (98)
Josh Zepnick (9)	Dan Knodl (24)	Mark Born (39)	Gordon Hintz (54)	Mike Kuglitsch (84)	Bob Kulp (89)	Chris Kapenga (99)
David Bowen (10)	Paul Tittl (25)	Kevin Petersen (40)	Mike Rohrkaste (55)	Dave Heaton (85)	Nancy Vander Meer (90)	
Mandela Barnes (11)	Terry Katsma (26)	Jesse Ballweg (41)	Dave Murphy (56)	John Spiros (86)	Katrina Shankland (71)	
Fred Kessler (12)	Tyler Vorpagel (27)	Keith Ripp (42)	Amanda Stuck (57)	James Edming (87)	Scott Krug (72)	
Bob Hutton (13)	Adam Jarchow (28)	Andy Jorgensen (43)	Bob Gannon (58)	John Macco (88)	Nick Milroy (73)	
Deb Kooyenga (14)	John Murtha (29)	Debra Kolste (44)	Jesse Kremer (59)	John Nygren (89)	Beth Meyers (74)	

** Senate Districts are formed from three consecutive Assembly Districts. For example, Senate District 1 is comprised of Assembly Districts 1, 2 & 3. Senate District 2 is comprised of Assembly Districts 4, 5 & 6, and so on.

Source: U.S. Census Bureau's TIGER 2010 data was used in the creation of these districts.

Projection: All data is projected in Wisconsin Transverse Mercator (WTM 83/91)

Legislative Technology Services Bureau
17 W. Main St., Suite 300
Madison, WI 53703
(608) 266-0648, Ext. 1
http://legis.wisconsin.gov/gis

Wisconsin Uniform
Financial Accounting Requirements

Wisconsin Department of Public Instruction
Tony Evers, State Superintendent
Madison, Wisconsin

Issue Date: June, 2002
Revision #26: April 1, 2016

Brian Pahnke
Division Administrator
Division for School Finance and Management

Robert Soldner
Director
School Financial Services

100 000 INSTRUCTION

110000 Undifferentiated Curriculum

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. *This definition does not imply that only elementary level programs are coded here. The cost of individual use equipment such as laptops and chromebooks should be charged to this Function for pupils in this instructional setting.*

120000 Regular Curriculum

An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health , special or co-curriculum functions. *The cost of individual use equipment such as laptops and chromebooks should be charged to this Function for pupils in this instructional setting. An allocation to the optional subfunctions may be performed at the local level using an appropriate basis for allocation.*

131000 Vocational Curriculum - Agriculture Education

Instructional activities that enable students to acquire the background, knowledge, skills, and attitudes to enter agriculturally-related occupations.

132000 Vocational Curriculum - Business Education

Instructional activities that enable students to acquire the background, knowledge, skills, that are applied in the business world or for personal use.

133000 Vocational Curriculum - Marketing Education

Instructional activities that prepare students to perform activities that direct the flow of goods and services, including appropriate use, from the producer to consumer. These activities include selling, buying, transporting, financing, and their management.

134000 Vocational Curriculum - Health Occupations Education

Instructional activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.

135000 Vocational Curriculum - Family & Consumer Education

Instructional activities that enable students to acquire the knowledge and develop the understanding, attitude, and skills relevant to personal, home, and family life, and to home economics occupations.

136000 Vocational Curriculum - Technology Education

Instructional activities that develop students' understanding about all aspects of industry and technology that help students make occupational choices or prepare them to enter advanced trade and industrial or technical education activities.

138000 Vocational Curriculum - Special Needs

Instructional activities designed to develop in the handicapped special needs pupil the knowledge, skills, and attitudes that relate to the work world and profitable use of leisure time.

139000 Other Vocational Curriculum

Vocational instructional activities not required to be coded elsewhere.

140000 Physical Curriculum

Instructional activities concerned with health and safety in daily living, physical education, and recreation. *Appropriate sub-function coding will be necessary for claiming Driver's Education Aid.*

150000 Special Education Curriculum

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils. *Appropriate sub-function coding will be necessary for claiming Special Education Aid.*

160000 Co-Curricular Activities
Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities supplement the regular instructional activities and include such activities as band, chorus, speech and debate, athletics.

171000 Culturally/Socially Disadvantaged
Instructional activities designed to assist students in interaction with others and in responding to the social demands of the environment.

172000 Gifted & Talented
Instructional activities for the mentally gifted or talented.

173000 Non-Special Education Home Bound
Instructional programs for homebound pupils not required by an IEP or as part of a school age parent program.

174100 School Age Parent Classroom
Instructional activities for students placed in this program.

174200 School Age Parent Home Bound
Instructional activities for students placed in this program.

179000 Other Special Needs
Special needs instructional activities not required to be reported elsewhere. Expenditures for Alternative (and At Risk) education programs are included here. These programs typically include expenditures for activities for students assigned to alternative campuses, centers or classrooms designed to improve behavior and/or provide an enhanced learning experience. Typically, alternative (and At Risk) education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

200 000 SUPPORT SERVICES

211000 Direction of Pupil Services
Activities associated with the directing, managing and supervising of the pupil service program. EEN activities performed by eligible personnel are to be coded to function 223 300 "Exceptional Education Supervision and Coordination".

212000 Social Work
Activities investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.

213000 Guidance
Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

214000 Health
Physical and mental health services that are not direct instructional activities. Include here activities that provide students with appropriate medical, dental, and nursing services.

215000 Psychological Services

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavior evaluation; and planning and managing a program of psychological services, including psychological counseling for students staff and parents.

216000 Speech Pathology and Audiology
Activities which identify, assess, and treat non-special education children with speech, hearing, and language impairments. Programs required by special education pupils as a result of an IEP evaluation are to be coded to the appropriate 150 000 function series accounts.

217000 Attendance
Activities involving acquiring and maintaining records concerning school attendance, census data, pupils' cumulative data, and enforcing attendance requirements.

218100 Occupational Therapy
Occupational therapy activities for pupils with disabilities as determined by an IEP team.

218200 Physical Therapy
Physical therapy activities for pupils with disabilities as determined by an IEP team.

219000 Other Pupil Services
Other support services for students not required to be accounted for elsewhere. Cost of services provided non special education students pursuant to a 504 Plan are recorded here (using Fund 10 in most cases).

221100 Direction of Improvement of Instruction
Activities associated with directing, managing, and supervising the improvement of instructional services.

221200 Curriculum Development
Activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

221300 Instructional Staff Training
Activities designed to contribute to the professional or occupational growth and competence of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit for both staff reimbursements and direct payments to colleges and universities, sabbatical leaves, and travel leaves. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in a classroom (while regular teachers attend training) should be captured in this function code. **All college credit reimbursements to instructional staff and direct district payments to colleges and universities should be coded to Function 221300**. Staff reimbursements would use Object 291 and payments directly to the college or university would be charged to the appropriate Object in the 300 series.

221400 Professional Library
Materials purchased primarily for the use of staff members and normally maintained in a central inventory.

221900 Other Improvement of Instruction
Activities for improvement of instruction not required to be recorded elsewhere.

222000 Library Media
Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program. *Use of appropriate coding within the Object 430 account series will necessary to claim Common School Fund "Library" aid.*

223100 Athletics Supervision & Coordination
Activities involving supervision and coordination of the athletic program.

223300 Special Education Supervision & Coordination
Activities involving special education program supervision and coordination by personnel with approved special educational leadership certification. Include here associated costs such as clerical assistance, travel, supplies, etc.

223700 Vocational Education Supervision & Coordination
Activities involving vocational education program staff supervision, curricular development, and program evaluation.

223900 Other Instructional Staff Supervision & Coordination
Activities of personnel, such as reading specialists, health education coordinators, home school coordinators, full time department chairpersons, and others who have supervision and coordination responsibilities for specific program areas, and are not required to be classified elsewhere. Expenditures relating to activities of department chairpersons who teach are to be coded to the appropriate instructional (100 000) function series.

229000 Other Instructional Staff Services
Instructional staff supporting services not required to be classified elsewhere.

230000 General Administration
Activities concerned with establishing and administering overall district policies. Include here activities of the school board, district administrator, district-wide community relations administrators, state and federal relations (including activities associated with grant procurement). Activities associated with the overall administration of a school are coded to function 240 000, "School Building Administration". Activities associated with district business officials are coded to function 251000 "Direction of Business". Activities associated with instructional services administration are coded to the appropriate sub-function in the 220 000 series, "Instructional Services"."

240000 School Building Administration
Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school records, and coordination of school instructional activities.

251000 Direction of Business
Activities concerned with directing, managing, and supervising the district's business operations.

252000 Fiscal
Activities concerned with the fiscal operations of the district. Included here are budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, internal auditing and funds management. This account includes payments for the collection of Medicaid (School Based Services "SBS") revenue. Also included are administrator fees related to post employment fund trusts.

253000 Operation
Activities concerned with keeping the physical plant open, comfortable, and safe for use. Include here daily and seasonal operation activities concerned with sites, buildings, servicing (including routine "preventive maintenance" activities) of equipment and vehicles other than pupil transportation vehicles. Examples of activities included here are utility costs, lawn and landscaping care, snow removal, incidental building repairs and painting, routine servicing of equipment and vehicles other than pupil transportation, school security services including police activities for school functions, hall monitoring, playground supervisors and chaperones. Maintenance activities or repairs of a non-incidental nature are coded to function 254 000 "Maintenance and Repairs" series.

254100 Direction of Maintenance & Repairs
Activities involved in directing, managing, and supervising the maintenance and repairs of school facilities and equipment.

254200 Site Repairs
Activities such as reseeding, re-sodding, seal coating, repair of playground equipment etc.

254300 Building Repairs
Activities involving repair of buildings and building components.

254410 Instructional Equipment Repairs

Activities involving repair of instructional equipment other than vehicles.

254490 Other Equipment Repairs
Activities involving the repair of non-instructional equipment.

254500 Vehicle (Other Than Pupil Transportation) Repairs
Activities involved in maintaining vehicles other than those used for pupil transportation such as automobiles, trucks, tractors, graders, including part replacement.

254600 Maintenance Vehicle Acquisition
Includes the purchase of vehicles used for maintenance activities, including vehicles acquired through a lease-purchase arrangement.

254900 Other Maintenance
Maintenance activities not required to be recorded elsewhere.

255000 Facilities Acquisition & Remodeling
Activities concerned with acquiring sites and buildings; constructing buildings and additions to buildings; structural alterations to buildings, initial installation or extension of service systems and other building and site components.

256100 Direction of Pupil Transportation
Activities pertaining to directing and managing all (including special education) services.

256210 District Operated Pupil Transportation - Regular - Home to School
Transportation of pupils from home to school and return. See functions 256250 and 256260 regarding coding for special education and integration "Chapter 220" transportation. Includes regular school year, interim and summer school sessions.

256220 District Operated Pupil Transportation - Shuttle Service
Transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" (statute 121.85) purposes. Includes regular school year, interim and summer school sessions.

256240 District Operated Pupil Transportation - Co curricular Activities
Transportation for pupils to participate in co-curricular activities. Includes regular school year, interim and summer school sessions.

256250 District Operated Specialized Transportation
Approved transportation in district operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's IEP. Include here transportation in district owned vehicles for children with disabilities between a boarding home and the pupil's residence, and also transportation for physical or occupational therapy as determined by the individual pupil's IEP.

256260 District Operated Pupil Transportation - Integration
Transportation in district owned vehicles specifically for the "Chapter 220" program.

256270 District Operated Pupil Transportation - Field Trips
Transportation in district owned vehicles of pupils for instructional field trips.

256290 District Operated Pupil Transportation - Other
Costs for operation of district owned vehicles not required to be recorded elsewhere.

256300 Pupil Transportation - Vehicle Acquisition
Activities concerned with the purchase of vehicles to be used for pupil transportation. Include here the full value of vehicles acquired using a capital lease or "installment" purchase arrangement. Vehicle fuel for district-owned vehicles would be charged to function 256 210 and fuel purchased for contracted buses (vehicles) should use Function 256 600 with corresponding Object 348.

256500 Pupil Transportation - Vehicle Repair

Repair, non-routine replacement of parts and painting of pupil transportation vehicles. Non-routine and repair of vehicles not used for pupil transportation is charged to function 254 500.

256600 Pupil Transportation - Vehicle Servicing
Routine servicing of pupil transportation vehicles. Routine servicing of vehicles not used for pupil transportation is charged to operation, specifically function 253 500. This function should be used to account for fuel purchased for contracted vehicles (buses).

256710 Contracted Pupil Transportation- Regular - Home to School
Contracted pupil transportation of pupils from home to school and return. Includes regular school year, interim and summer school sessions.

256720 Contracted Pupil Transportation - Shuttle Services
Contracted transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" purposes. Includes regular school year, interim and summer school sessions.

256730 Contracted Pupil Transportation- Parent Contract- Regular Home to School
Contracted transportation of pupils through the use of a parent contract for other than special education programs or integration "Chapter 220" purposes. Includes regular school year, interim and summer school sessions.

256740 Contracted Pupil Transportation – Co-curricular activities
Contracted transportation for pupils participating in co-curricular activities. Includes regular school year, interim and summer school sessions.

256750 Contracted Specialized Transportation
Approved transportation in contracted operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's IEP. Include here contracted transportation for children with disabilities between a boarding home and the pupil's residence, and also contracted transportation for physical or occupational therapy as determined by the individual pupil's IEP. Include here the cost of parent transportation contracts for special education purposes.

256760 Contracted Pupil Transportation - Integration
Contracted transportation specifically for the "Chapter 220" program.

256770 Contracted Pupil Transportation - Field Trips
Contracted transportation for instructional field trips.

256790 Contracted Pupil Transportation - Other
Costs for contracted transportation not required to be recorded elsewhere.

256800 Pupil Transportation - Insurance
This function must be used for the cost of insuring the district against property, collision or liability losses involving pupil transportation.

256911 Housing in Lieu of Transportation - Regular Education
Room and board for pupils without an IEP enrolled in instructional programs outside the district.

256912 Housing in Lieu of Transportation - Special Education
Room and board for pupils who have been placed in special education programs per an IEP.

257000 Food Service Operation
Activities concerned with providing food to students and adults. Preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery are included here. Commodity handling charges use this function with Object 387.

258000 Internal Services

Activities concerned with purchasing, warehousing, printing, mail distribution services. School store purchases should use this function with object 450.

259000 Other Business Administration

Other activities concern with business administration of the district not required to be recorded elsewhere.

260000 Central Services

Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are planning, research, development, information, personnel, and information technology services. Training for non-instructional staff is recorded here. Training for instructional staff is recorded in function 221 000 "Improvement of Instruction."

270000 Insurance & Judgments

Insurance premiums for district liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Employee benefit insurance is classified to the function relating to the employee's salary. Insurance relating to pupil transportation is recorded under function 256 000 "Pupil Transportation". Judgments by courts, state or federal agencies against the district are included in this function. Also included here are "out of court" settlements which if fully adjudicated, could have resulted in a judgment against the district. Costs resulting from failure to pay bills or debt service are recorded against the appropriate function related to the bill or debt service expenditure.

281000 Long Term Capital Debt

Expenditures for the repayment of long-term notes, bonds, state trust fund loans, capital leases, and land contracts that were recorded as a financing source in a capital projects fund when incurred. Also reported here are payments to a CESA for a state trust fund loan where the district is required to have a debt service tax levy relating to it. Function 289000 should be used for debt service payments on loans issued to pay off the district's unfunded prior service liability.

282000 Refinancing

Expenditures for payment of existing district obligations provided through the issuance of long-term debt. Included here are payments of prior service pension liabilities made with the use of debt proceeds.

283000 Long Term Operational Debt

Expenditures for the payment of interest on temporary borrowing, and principal and interest on loans for operational purposes recorded in the General Fund. Debt service payments are made out of Fund 38 and Fund 39.

285000 Post Employment Benefit Debt

Expenditures for the payment of interest and principal on debt incurred for the purpose of funding post employment benefits. Included in this function would be debt service payments on loan proceeds used to make contributions to Fund 73 or interest payments on debt incurred in Fund 73.

289000 Other Long-Term Debt

Expenditures for the payment of interest and principal on other long term district indebtedness. Included in this function is the debt service cost of debt incurred to pay off the district's unfunded prior service pension liability.

291000 Termination Benefits

Expenditures to employees upon separation of service for unused leave such as sick leave or vacation or other early retirement benefit incentives paid to hasten termination (cash payout).

292000 Other Retiree Payments

Expenditures for post retirement health benefits, pensions or stipends, when the district is on the pay-as-you-go method for funding benefits (using Object 290). Also, district contributions to a post retirement trust fund in excess of the Annual Required Contribution (ARC)(using Object 218) when the district is funding benefits using an actuarial cost method recognized by generally accepted accounting principles.

299000 Other Support Services

Included here are CESA general administration charges and payments to a CESA for building acquisition or remodeling, either by separate billing or by a surcharge to contracts. CESA program administration costs are charged to the related function code. A payoff of a pension system prior service liability using General Fund resources is also included here. The portion of Title 1 expenditures related to training provided to Private schools are coded here. Expenditures for childcare provided during parent involvement activities or Family Literacy services are coded here. Payments made by Title 1 Spotlight Schools to neighboring districts would code the payment here.

300 000 COMMUNITY SERVICES

310000 Community Services - Adult Education

Activities involved with providing education services to adults outside the district's K-12 instructional program.

390000 Community Services - Other

Other community service activities not required to be reported elsewhere.

400 000 NON PROGRAM TRANSACTIONS

411000 Operating Transfers to Another Fund

An inter-fund transfer other than an indirect cost or residual equity transfer. Operating transfers are allowed only as permitted in reporting requirements to the Department of Public Instruction.

418000 Indirect Cost Transfer to Another Fund

An inter-fund transfer reimbursing another fund for administrative and other "indirect" charges applied to Federal grants.

419000 Residual Balance Transfer to Another Fund

An inter-fund transfer closing out a fund balance from the paying fund to the receiving fund.

420000 Fiduciary Fund Expenditures

Expenditures from a fiduciary fund, Funds 72, 73, or 76.

431000 General Contracted Instruction or Base Cost Tuition—Non-Open Enrollment

Payments to other public and private agencies for instruction other than special education or co-curricular activities. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes the base portion of tuition paid for students not enrolled under the open enrollment program, including those also receiving special education services. Base cost tuition is the "regular tuition" calculated under s.121.83, the open enrollment flat rate when used outside that program, or the general non-special education cost of instruction under another method.

433000 Co-Curricular Cooperative Program Charges

Payments to another district for paying district's share of a cooperative co-curricular program.

435000 General Base Cost Tuition--Open Enrollment or Tuition Waiver

Payments to another Wisconsin school district of tuition for students enrolled under the open enrollment program or granted a tuition waiver. Includes payments made by DPI against the final general aid payment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by the district. Tuition is the open enrollment flat rate established by law.

436000 Special Education Contracted Instruction or Additional/Excess Cost Tuition--Non-Open Enrollment

Payments to other public and private agencies for special education instruction. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the "special tuition" calculated under s. 121.83, additional costs

above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

437000 Special Education Additional/Excess Cost Tuition--Open Enrollment or Tuition Waiver
Payments to another Wisconsin school district of the additional cost of special education for students requiring special education services and enrolled under the open enrollment program or granted a tuition waiver, paid directly by the district. Tuition is limited to the actual, additional cost of fulfilling a particular student's IEP.

438000 General Voucher Amount—Parental Choice Private School Payments
Payments to the State for the District's portion of voucher payments for students attending private schools under the parental choice program. Amount is withheld from the District's final general aid payment. The general voucher amount is determined by law.

491000 Revenue Transits to Others
Transit of revenues to other entities.

492000 Adjustment & Refunds
Adjustments to accounts and refunds paid to others.

500 000 DISTRICT—WIDE (use only with a Source Code)

Function used with a Source code when it is not necessary to identify a revenue or financing source with a specific function.