



Tradition • Innovation • Distinction

**2015 - 2016
ANNUAL MEETING REPORT
AND
BUDGET ANALYSIS**

Annual District Meeting and Budget Hearing

Monday, July 27, 2015

7:00 p.m.

Elkhorn Area Middle School

627 E. Court Street, Elkhorn, Wisconsin

*Serving the Towns of Delavan, Geneva, LaFayette, La Grange,
Spring Prairie, Sugar Creek, Troy, and the City of Elkhorn*

ELKHORN AREA SCHOOL DISTRICT
Elkhorn, Wisconsin 53121

ANNUAL REPORT AND BUDGET ANALYSIS

SCHOOL BOARD

	Term Expires
Susan Leibsle, President	April 2018
Barbara Fischer, Vice President	April 2018
Matt O'Donell, Clerk	April 2018
David Stebnitz, Treasurer	April 2017
Carol Burton, Member	April 2016
Daniel Thompson, Member	April 2016
Scott Beatse, Member	April 2017
Riley O'Brien, Student Representative	May 2016
Emma Wedge, Student Representative	May 2016

ADMINISTRATION

Jason Tadlock, District Administrator
William Trewyn, Director of Business Services
Cathy Pomaranski, Director of Instruction
Rita Geilfuss, Director of Pupil Services
Amy Gee, Director of Gifted and Talented & RTI
Chris Trottier, High School Principal
Tara Czerwinski, Associate High School Principal
Daniel Kiel, Associate High School Principal
Bryan Frost, Middle School Principal
Adam Bretl, Associate Middle School Principal
Tammy Fisher, Jackson Elementary School Principal
Greg Wells, Tibbets Elementary School Principal
Sara Stone, West Side Elementary School Principal
Ben Kitslaar, Associate Jackson Elementary Principal
David Booth, Associate Tibbets & West Side Elementary Principal

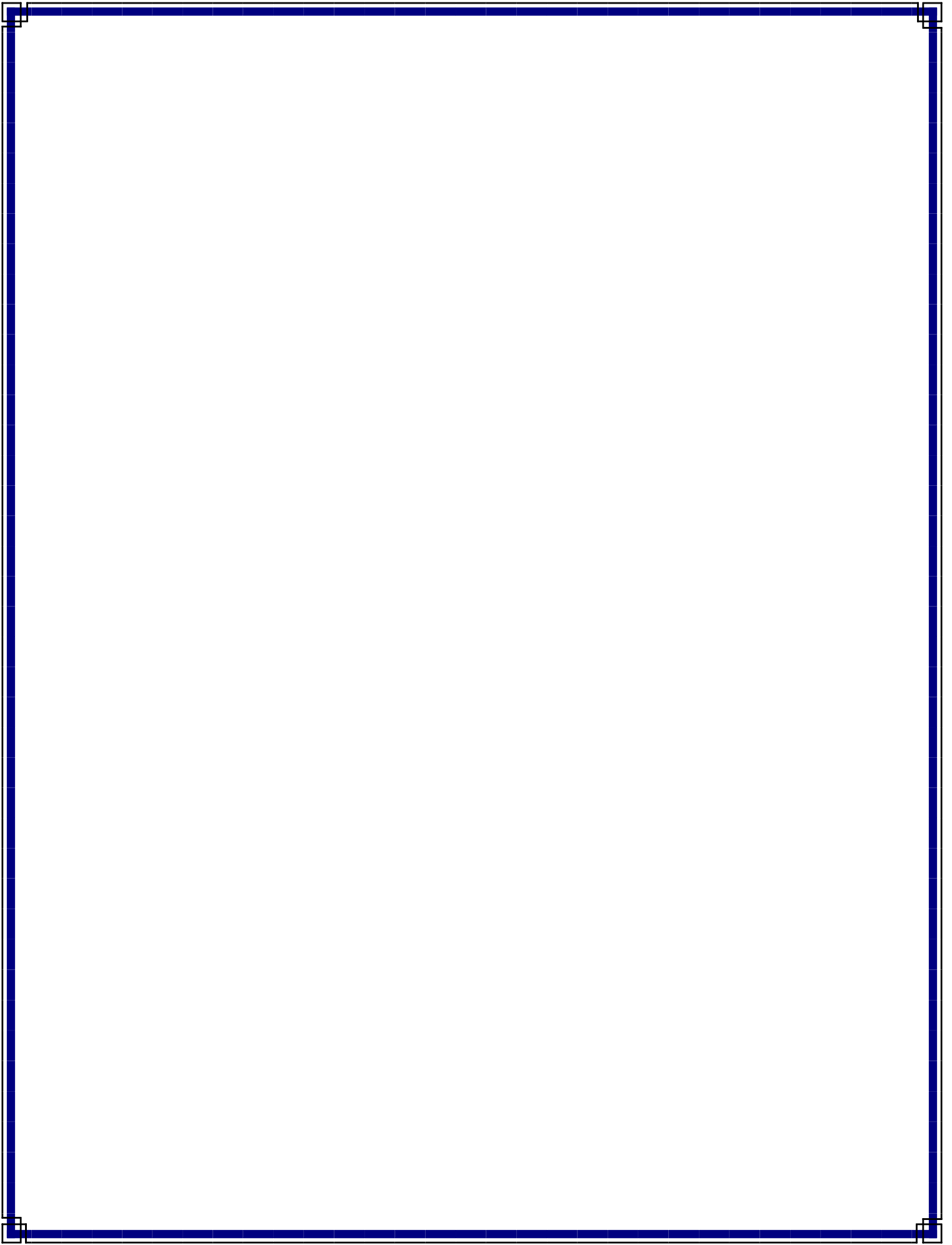


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To the Residents of the Elkhorn Area School District:

This booklet has been prepared to provide you with information about the people and programs that make up the Elkhorn Area School District. It is our continuing goal to communicate to the citizens that we serve our mission, beliefs, and program expenditures.

The 2015-2016 proposed budget outlined in this booklet reflects many hours of work by your School Board and staff. We are proud of the budget and the priorities that it reflects for our children and community. This budget attempts to balance the two major duties of your School Board. The educational plan outlined in this document will continue our district's long tradition of offering a quality education to every child in Elkhorn. The budget also attempts to be sensitive to the fact that the citizens of our school district do not have unlimited resources, which is why our district continues to be one of the lowest per pupil spending districts in the state.

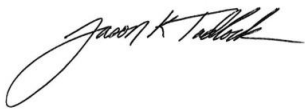
This coming school year brings with it several new opportunities for our students. It will mark the official roll out of our new bullying prevention program, Olweus. We plan to begin implementing new literacy instructional approaches and finalize the new reading and language arts curriculum selection. We will expand our science, technology, engineering, and mathematics (STEM) offerings at all levels by adding more computer science and biomedical science offerings. This fall we will also break ground on the building projects that were approved this past April. By this time next year, most of the work will be complete.

Our teachers, aides, and support staff continue to strive to fulfill our mission, to help every student to continually improve and to exceed as a respectful, responsible, and productive member of the Elkhorn community. Your School Board and district staff will continue to work on your behalf to advocate for all of the children of our community.

The School Board and I hope that you will be able to attend the annual meeting to learn more about the future direction of the school district. On behalf of our students and staff, I want to thank you for the tremendous support that you have always given our school district.

If you have questions or concerns, please feel free to contact me at the Administrative Service Center at 723-3160, extension 1401.

Sincerely,



Jason K. Tadlock
District Administrator

STATEMENTS OF BELIEF

We believe - - - -

- All children can learn.
- Every student learns differently.
- All children are valued and respected.
- Effort, motivation, and challenge are essential to learning.
- Taking an active role in the learning process is every student's responsibility.
- Helping children realize their potential is our foremost priority.
- Learning is a life-long process that takes place in the home, school, and community.
- Schools foster students' abilities to make decisions, cooperate, and accept responsibility.
- A diverse community contributes to educational growth.
- Quality education depends upon dedicated, well-trained staff.
- Safe, healthful, up-to-date facilities enhance the learning process.
- Continuous improvement leads to excellence.
- Schools and communities help students prepare for career success in a competitive global society.
- Schools model and teach good citizenship skills.
- Open communication is essential to the school, parent and community partnership.

MISSION STATEMENT

**Elkhorn Area Schools,
in partnership with the community,
are dedicated to providing an education
that challenges every student
to continually improve and to excel
as a respectful, responsible,
and
productive member of society.**



Tradition • Innovation • Distinction

**Annual District Meeting and Budget Hearing
Monday, July 27, 2015 - 7:00 P.M.
Elkhorn Area Middle School
627 East Court Street, Elkhorn, WI**

A G E N D A

Budget Hearing

1. Call to Order by School Board President
2. Annual Report/Presentation of Budget by District Administrator, Jason Tadlock and Director of Business Services, William Trewyn
3. Budget Hearing (Questions, Answers, Explanations, Opinions)
4. End of Hearing Declared by School Board President

Annual District Meeting

1. Call to Order by School Board President
2. Election of Annual District Meeting Chairperson
3. School Board Treasurer's Report
4. Establishment of Salaries, Travel Reimbursement, and Per Diem Fees for School Board Members
5. Levying of General Property Tax
6. Authorization for Disposal of School District Property
7. Annual Meeting Time
8. Other Business
9. Adjourn

SUGGESTED RESOLUTIONS

Suggested Resolution A: **Salaries and Reimbursement of School Board Members**

I move that the following salaries, travel reimbursement, and per diem fees for School Board members be approved for the 2015 - 2016 school year:

President's Salary	\$80.00 per Board meeting
Vice President's, Clerk's and Treasurer's Salary	\$60.00 per Board meeting
Member's Salary	\$50.00 per Board meeting
Travel Reimbursement on School Board Business	IRS Allowable Amount
Committee Meetings	
- 0-2 hours	\$30.00
- 2-4 hours	\$40.00
- Over 4 hours	Board meeting rate

AND
that said salaries will be paid only for those meetings attended.

Suggested Resolution B: **Levying of School Tax**

I move that there be levied a school tax assessed against all taxable property within the Elkhorn Area School District in the sum of not more than \$14,801,952 for the General Fund, \$135,453 for the Community Services Fund, and \$3,887,607 for the Debt Service Fund for a combined total of \$18,825,012 to operate and maintain the school system and to finance the debt service of said system on the basis of the 2015-2016 School District Budget presented earlier in this meeting.

Suggested Resolution C: **Disposal of School District Property**

I move that the School Board be authorized, during the current school year, to sell and dispose of tangible personal property that belongs to the School District and is no longer needed for school purposes; provided, however, that the School Board shall effect such sale at the most reasonable price attainable.

Suggested Resolution D: **Annual Meeting Time**

I move that the Annual Meeting begin at 7:00 p.m. on July 25, 2016.

ANNUAL DISTRICT MEETING AND BUDGET HEARING MINUTES

Monday, July 28, 2014 - 7:00 p.m.

CALL TO ORDER: The Electors of the Elkhorn Area School District met at the Annual Meeting and Budget Hearing Monday, July 28, 2014 at Elkhorn Area Middle School, 627 E. Court Street, Elkhorn, WI 53121. Mrs. Susan Leibsle, School Board President called the meeting to order at 7:00 p.m.

Present: Attending the meeting were Scott Beatse, Carol Burton, Barb Fischer, Susan Leibsle, Matt O'Donell, David Stebnitz, Dan Thompson, Ted Johnson, Jason Tadlock, Bill Trewyn, Bryan Frost, Kyle Gorden, Barb Townsend, Nancy Haak, Randy Dricken, and Kellen Olshefski

BUDGET HEARING

Mrs. Leibsle welcomed the audience to the Annual District Meeting. She then turned the meeting over to the District Administrator, Mr. Jason Tadlock.

Mr. Tadlock stated that he was pleased with the 2013/14 school year and is excited to continue to move the school district forward. Mr. Tadlock then highlighted some of the new initiatives planned for the 2014/15 school year. He then introduced the Director of Business Services, Mr. Bill Trewyn.

Mr. Trewyn presented the budget information found in the Annual Meeting booklet in a Power Point presentation. The first graph showed the actual student enrollment numbers from 1990 to 2013. He next shared two graphs showing the percentage of where resources come from on the local, state and federal level. He then shared how those resources were used during the 2013-14 school year. He further shared a bar graph showing the annual long-term debt for building projects now totals approximately \$16 million. The District refinanced this debt resulting in savings of approximately \$1,156,000 in interest costs. He also shared comparative data from the Southern Lakes Athletic Conference, area school districts, and like (K-12) districts across the state. He next highlighted the specific budget reductions and additions in the 2014-15 school year budget.

Mrs. Leibsle declared an end to the budget discussion and opened the Annual Meeting.

ANNUAL DISTRICT MEETING

Mrs. Leibsle secured the room by requesting that the non-qualified electors identify themselves by raising their hands.

ELECTION OF ANNUAL MEETING CHAIRPERSON

Mrs. Leibsle declared the nominations for Chairperson open.

Mrs. Fischer made a motion seconded by Mr. Stebnitz to nominate Susan Leibsle as the Annual Meeting Chairperson. The motion to nominate Susan Leibsle as the Annual Meeting Chairperson passed on a voice vote. Mrs. Leibsle accepted the position of Chairperson and proceeded with the approval of the Treasurer's Report.

SCHOOL BOARD TREASURER'S REPORT

- **A MOTION** was made by Mrs. Burton and was seconded by Mrs. Fischer to accept the Treasurer's Report by Mr. Stebnitz as written. The motion carried on a voice vote.

ESTABLISHMENT OF SALARIES

Mrs. Leibsle requested a motion to establish the salaries of the school board members.

- **A MOTION** was made by Mr. Gorden and was seconded by Mr. Tadlock to approve the printed salaries, travel reimbursement, and per diem fees for School Board members for the 2014-15 school year as presented on page 6. The motion carried on a voice vote.

LEVYING OF GENERAL PROPERTY TAX

Mrs. Leibsle requested a motion to levy a general property tax.

- **A MOTION** was made by Mr. O'Donnell and was seconded by Mr. Thompson that there be levied a school tax assessed against all taxable property within the Elkhorn Area School District in the sum of not more than \$15,294,416 for the General Fund, \$135,453 for the Community Services Fund, and \$3,505,800 for the Debt Service Fund for a combined total of \$18,935,669 to operate and maintain the school system and to finance the debt service of said system on the basis of the 2014-2015 School District Budget presented earlier in this meeting. Motion carried on a voice vote.

AUTHORIZATION FOR DISPOSAL OF SCHOOL DISTRICT PROPERTY

Mrs. Leibsle requested a motion to authorize the disposal of school district property.

- **A MOTION** was made by Mrs. Fischer and seconded by Mrs. Burton that the School Board be authorized, during the current school year, to sell and dispose of tangible personal property that belongs to the School District and is no longer needed for school purposes; provided, however, that the School Board shall effect such sale at the most reasonable price attainable. Motion carried on a voice vote.

ANNUAL MEETING TIME

- **A MOTION** was made by Mr. O'Donnell and seconded by Mr. Stebnitz that the Annual Meeting begin at 7:00 p.m. on July 27, 2015. Motion carried on a voice vote.

OTHER BUSINESS – None.

ADJOURNMENT

- **A MOTION** was made by Mrs. Carol Burton and was seconded by Mrs. Barb Fischer to adjourn the meeting at 7:26 p.m. The motion carried on a voice vote.

Respectfully Submitted by Jodi Essman, Recording Secretary

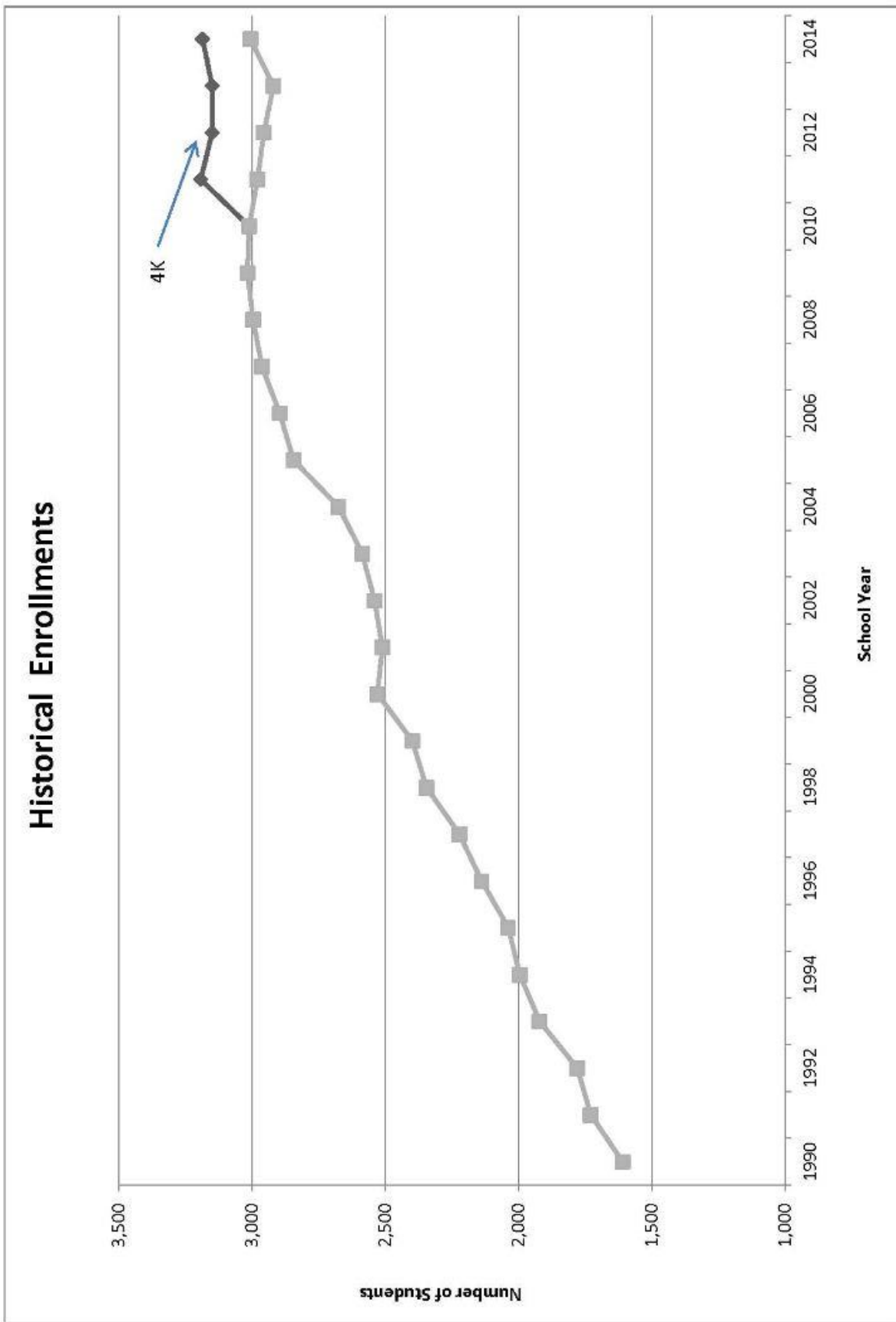
Elkhorn Area School District Enrollment Data

	Sept. 98	Sept. 00	Sept. 02	Sept. 04	Sept. 06	Sept. 08	Sept. 10	Sept. 11	Sept. 12	Sept. 13	Sept. 14
High	720	827	791	868	969	1,013	952	909	858	852	884
Middle	693	774	817	648	702	637	648	689	686	668	677
Jackson				386	417	471	522	487	497	493	492
Tibbets	437	435	441	403	417	422	435	423	438	418	405
West Side	516	544	498	371	389	461	474	490	487	497	495
4K								196	185	182	175
Options/Virtual											59
TOTAL	2,366	2,580	2,578	2,676	2,894	3,004	3,031	3,194	3,151	3,110	3,187

ENROLLMENT PROJECTIONS

SCHOOL YEAR								
GRADE	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
K - 5	1,486	1,553	1,595	1,620	1,610	1,634	1,625	1,642
6 - 8	718	729	752	754	841	861	904	887
9 - 12	925	918	939	1,032	1,039	1,088	1,132	1,175
TOTAL K - 12	3,129	3,200	3,286	3,406	3,490	3,584	3,661	3,704

Source - Applied Population Lab, UW-Madison - Baseline Data



Summary Of All Funds (Expenditures)

FUND	2014-15 <u>Budget</u>	2015-16 <u>Proposed Budget</u>	Dollar <u>Inc./Dec.</u>	Percent <u>Inc./Dec.</u>
GENERAL	\$32,620,368	\$32,278,105	-\$342,263	-1.05%
SPECIAL PROJECTS	\$4,215,793	\$4,300,100	\$84,307	2.00%
DEBT SERVICE	\$3,523,850	\$3,890,000	\$366,150	10.39%
CAPITAL PROJECTS	\$0	\$20,420,000	\$20,420,000	0.00%
FOOD SERVICE	\$1,333,800	\$1,360,400	\$26,600	1.99%
COMMUNITY SERVICE	\$150,000	\$150,000	\$0	0.00%
COOPERATIVE PACKAGE	\$571,257	\$614,067	\$42,810	7.49%
TOTAL	<u>\$42,415,068</u>	<u>\$63,012,672</u>	<u>\$20,597,604</u>	48.56%

Summary Of All Funds (Revenues)

FUND	2014-15 <u>Budget</u>	2015-16 <u>Proposed Budget</u>	Dollar <u>Inc./Dec.</u>	Percent <u>Inc./Dec.</u>
GENERAL	\$32,189,361	\$32,278,105	\$88,744	0.28%
SPECIAL PROJECTS	\$4,149,992	\$4,300,100	\$150,108	3.62%
DEBT SERVICE	\$3,561,553	\$3,825,000	\$263,447	7.40%
CAPITAL PROJECTS	\$0	\$10,000,000	\$10,000,000	0.00%
FOOD SERVICE	\$1,393,690	\$1,360,400	-\$33,290	-2.39%
COMMUNITY SERVICE	\$150,000	\$150,000	\$0	0.00%
COOPERATIVE PACKAGE	\$571,257	\$614,067	\$42,810	7.49%
TOTAL	<u>\$42,015,853</u>	<u>\$52,527,672</u>	<u>\$10,511,819</u>	25.02%

Treasurer's Report For the year ended June 30, 2015

I. **General Fund**

The General Fund is used to account for District financial activities for current year operations. This is the fund into which most tax and aid receipts are recorded, and general operating expenses are paid.

A. REVENUES----

<u>Local Taxes</u>	<u>15,485,553</u>
This includes the net tax levy for the combined municipalities of the District for the 2014-15 school year.	
<u>Other Local Revenue</u>	<u>253,101</u>
This includes student fees, resale, building and equipment rental, school activity income, interest on investments, and gifts.	
<u>Inter-district Payments</u>	<u>1,436,969</u>
State or Federal aids originally received by the fiscal agent of multi-District educational programs, which is subsequently transmitted to the participating Districts. Tuition payments for open enrollment are also recorded in this area.	
<u>State Equalization Aid</u>	<u>13,673,216</u>
State Aid based upon the District equalized valuation, the net cost of operation student enrollment, and the guaranteed valuation behind each child.	
<u>Transportation Aid</u>	<u>61,207</u>
State Aid for students living more than two miles from school and for designated "hazardous" areas. The amount ranges from \$15.00 to \$275.00 per student according to miles from school and days in attendance.	
<u>Library Aid</u>	<u>113,677</u>
State Aid distributed on the basis of the total number of children between the ages of 4 and 20 residing in the school District.	
<u>Special Projects Grant - State/Federal</u>	<u>582,831</u>
Money paid by the state/federal government as reimbursement for expenses incurred in a federal or state approved special projects such as, Computer Aid, Bilingual/Bicultural aid and special categorical aid.	
<u>ESEA</u>	<u>511,233</u>
Receipts for the approved expenditures of the Elementary and Secondary Education Act – "No Child Left Behind Act".	
<u>Other Revenues</u>	<u>101,369</u>
Other revenues include: Sale of Fixed Assets, Insurance Dividends, Medicaid Reimbursement, principal value of a capital asset, E-rate funds and refund of prior year disbursement.	
TOTAL GENERAL FUND REVENUES	<u>32,219,156</u>

B. EXPENDITURES----

Salaries

15,846,877

Salaries are gross amounts, before deductions, paid to employees who are actually on the District payroll for services rendered to the District. These include: board members, administrators, teachers, librarians, guidance counselors, bookkeepers, administrative assistants, paraprofessionals, and custodian and maintenance personnel.

Employee Benefits

6,874,361

Employee benefits are amounts paid by the District on behalf of employees over and above gross salaries, and often as a percentage of salaries. Such payments may be required by law or by contract. These benefits include: retirement, social security, life insurance, health insurance, long-term disability insurance, and dental insurance.

Purchased Services

4,576,741

Purchased services include amounts paid for personal services rendered by personnel who are not on the payroll of the District and other services which the District may obtain from private or public agencies. These services include: audit, legal fees, consultation, data processing, equipment repair, all utilities, CESA services, postage, printing, officials' fees, vehicle repair, communication, pupil transportation, and building repair.

Non-Capital Objects

1,654,056

Non-Capital objects include: athletic supplies, classroom supplies, office supplies, custodial supplies, medical supplies, paper, petroleum, audiovisual media, library books, newspapers, periodicals, rental of media, textbooks, and workbooks.

Capital Objects

197,416

Capital objects include: purchase and addition of sites, rental of sites, purchase and rental of equipment and buildings, addition and replacement of equipment, vehicle purchase or rental.

Debt Retirement

48,341

Debt Retirement includes amounts paid as interest for the use of borrowed money for cash flow purposes and the principal and interest for capital lease purchase agreements.

Inter-Fund Transfers

2,632,681

This indicates the District's share of Special Education Costs, which is recorded in the special project fund along with the District's share of the Alternative High School program.

Insurance/Judgments

285,475

This includes amounts paid for insurance and fidelity bonds to protect School Board members and District employees against loss due to accident or neglect, amounts paid for insurance covering District property, expenditures for workmen's compensation and unemployment compensation, and judgments against the District that are not covered by liability insurance.

<u>Other Objects</u>	85,386
This includes dues and fees; refund of receipts.	

TOTAL GENERAL FUND EXPENDITURES	<u>32,201,334</u>
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II. Special Projects Fund

The special project fund is intended primarily to be used to record receipts and expenditures for those operations, which will be at least partly reimbursed by the state or federal government. In most cases the District will be required to advance money from the general fund to start the project. The advance may be repaid to the general fund as reimbursement becomes available. If certain expenditures are not approved for reimbursement, the District classifies these expenditures as transfers.

A. REVENUES----

<u>Operating Transfer-In</u>	2,036,378
Represents the General Fund transfer to match the costs of Special Education staff costs accounted for within this fund.	

<u>Gifts/Donations & Fundraising</u>	346,880
The receipt of all gifts, donations, and fundraising made to the Elkhorn Area School District during this school year.	

<u>Handicapped Aid/Federal Grants</u>	1,043,880
State Aid based on a percentage of District prior year cost for Special Education Programs along with federal IDEA grants.	

<u>Other Revenue</u>	154,072
The payment of specific student service costs which are eligible for Medicaid reimbursement.	

TOTAL SPECIAL PROJECTS RECEIPTS	<u>3,581,210</u>
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B. EXPENDITURES----

<u>Local Special Education Staff Cost</u>	3,598,668
Salaries and benefits for teachers working within the Special Education Program along with the expenditure of various gifts & donations.	

TOTAL SPECIAL PROJECTS EXPENDITURES	<u>3,598,668</u>
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III. Debt Service Fund

Under Wisconsin Statutes, a separate fund must be established to account for all long-time debt a school district has incurred. In addition, all money must be kept in a checking account and/or investment account separate and distinct from all other accounts.

A. REVENUES----

<u>Local School Taxes</u>	<u>3,505,800</u>
Taxes levied for the purpose of paying our long-term indebtedness.	

<u>Interest on Investments</u>	<u>528</u>
Interest earned on investment of monies held for payment of long-term debts.	

<u>Federal QSCB Funds</u>	<u>16,547</u>
Federal Qualified School Construction Bond interest funds as part of a \$700,000 interest free loan obtained during the 2010-11 school year.	

TOTAL DEBT SERVICE REVENUES	<u>3,522,875</u>
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B. EXPENDITURES----

<u>Long Term Capital Debt</u>	<u>3,572,635</u>
The principal and interest of outstanding indebtedness incurred when the school buildings were being built. The debt may be in the form of bonds, notes, loan from the state trust fund, or land contract.	

TOTAL DEBT SERVICE EXPENDITURES	<u>3,572,635</u>
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IV. Food Service Fund

Federal regulations require that the food service fund be accounted for separately from other District operations. All receipts and disbursements relating to food services should be recorded in this fund.

A. REVENUES----

<u>Local Collections</u>	<u>592,915</u>
Monies received from students and staff for participation in the school lunch program.	

<u>State Aid</u>	<u>25,108</u>
State aid matching payment based upon the number of Type A lunches served to students during the previous year.	

<u>Federal Aid</u>	<u>594,536</u>
Money received from the federal government for the number of full price, reduced price and free lunches served during the current year. Also included here is the value of the commodities received during the school year.	

TOTAL FOOD SERVICE REVENUES	<u>1,212,559</u>
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B. EXPENDITURES----

<u>Food Service Expenses</u>	1,193,904
Salaries and benefits for the cooks and helpers; repair of equipment used in the food service operation; expenditures of food and supplies; additional equipment and replacement of equipment; fees for attending workshops and travel costs.	

TOTAL FOOD SERVICE EXPENDITURES	<u>1,193,904</u>
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VI. Scholarship Trust Fund

A trust fund contains money, which is destined for a specific purpose, is held for a fairly long time, and may be used to generate interest, which is disbursed while the principal remains untouched. Distribution of scholarship awards is the most common use for this fund.

A. REVENUES----

<u>Interest on Investments</u>	7,363
Interest earned on the investment of trust funds.	

TOTAL TRUST FUND REVENUES	<u>7,363</u>
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B. EXPENDITURES----

<u>Trust Fund Award/Scholarship</u>	9,500
Scholarship awarded for the Jon E. Jacobson Fund, Dr. Edmund H. Sorenson Fund and the Elizabeth O'Brien Fund.	

TOTAL TRUST FUND EXPENDITURES	<u>9,500</u>
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VII. Other Post Employment Benefit (OPEB) Trust Fund

This trust was created in June 2006 for the purpose of setting aside funds to meet the future obligations of the District in the form of health insurance benefits for eligible retired employees. The fund is used to account for both the Districts contributions for current retirees "pay as you go" benefits as well as additional contributions for future retirees. One of the requirement in establishing the OPEB Trust is to report the following information at each Annual Meeting per State statutes 66.0603(3)(b).

A. OPEB TRUST FUND BALANCE AS OF JULY 1, 2014	<u>710,133</u>
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B. REVENUES---

<u>Current Contributions</u>	944,474
Represents General Fund contribution for current retiree benefits, the calculated implicit rate subsidy as required by accounting regulations and the retirees share for health insurance.	

<u>Future Contributions</u>	0
Represent General Fund contribution for future retiree benefit obligations. In other words, these funds as reserved for future District post employment obligations.	

<u>Interest Earnings</u>	720
Interest earned on the investment of the future contributions.	

TOTAL OPEB TRUST FUND REVENUES	<u>945,194</u>
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C. EXPENDITURES---

<u>Disbursements</u>	944,474
Represent the current "pay as you go" obligation of the District for current retire benefits of \$691,276 the implicit rate subsidy of \$227,706 and the retirees share for health insurance premiums of \$25,492. The implicit rate subsidy is determined based upon a calculation factor determined by an actuary study.	

TOTAL OPEB TRUST FUND EXPENDITURES	<u>944,474</u>
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D. OPEB TRUST FUND BALANCE AS OF JUNE 30, 2015	<u>710,853</u>
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VIII. **Community Service Fund**

A community Service Fund is used to account for such activities as Community Connection publication, Police Liaison officer, Parent Connection program, and community recreation programs such as community use of the High School weight room along with summer athletic camps.

A. REVENUES----

<u>Local Taxes</u>	135,453
2014-15 taxes levied for the operation of the community service fund.	

<u>Community Services Receipts</u>	2,585
Fees for use of the weight room and summer athletic camps.	

TOTAL COMMUNITY SERVICE REVENUES	<u>138,038</u>
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B. EXPENDITURES----

<u>Community Service Expenses</u>	141,300
Expenses associated for activities within the Community Service Fund.	

TOTAL COMMUNITY SERVICE EXPENDITURES	<u>141,300</u>
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IX. Package/Cooperative Program Fund

This involves multi-District projects for which it is necessary to keep a separate record of expenditures so that participants may be billed accurately. Each such project must be covered by a written agreement approved by the school board of each participating District. This fund is specifically used to account for the Alternative High School program.

A. REVENUES----

<u>Inter-fund Payments</u>	<u>186,936</u>
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Revenue received from other funds for services. This refers to a fiscal agent's share of a cooperative program.

<u>Inter-District Transfer</u>	<u>406,875</u>
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Receipt of money for services provided to another school District.

TOTAL PACKAGE/COOPERATIVE REVENUES	<u>593,811</u>
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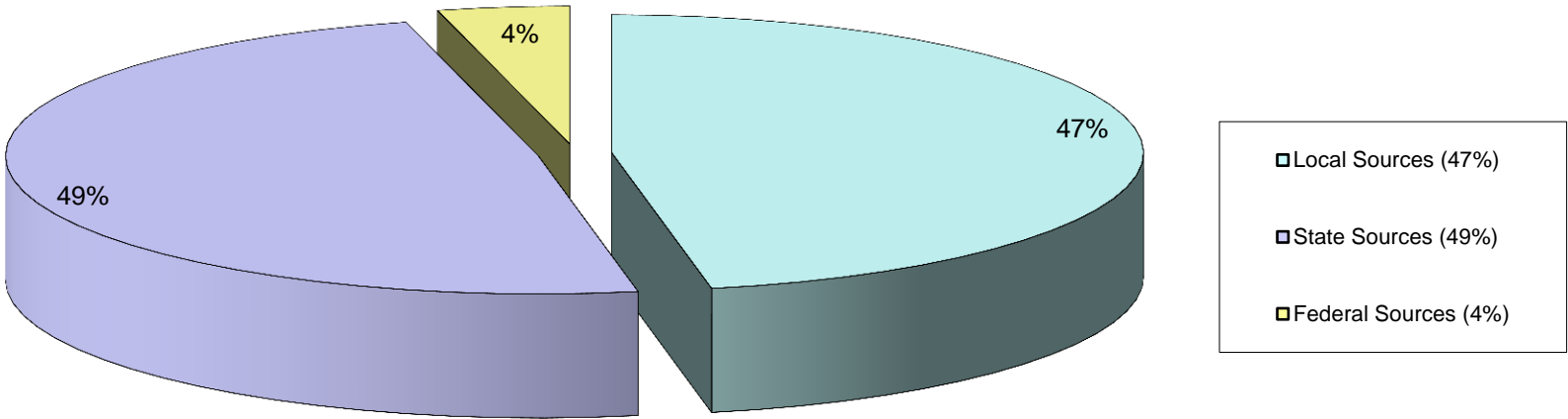
B. EXPENDITURES----

<u>66:30 Packaged Services Expenses</u>	<u>593,811</u>
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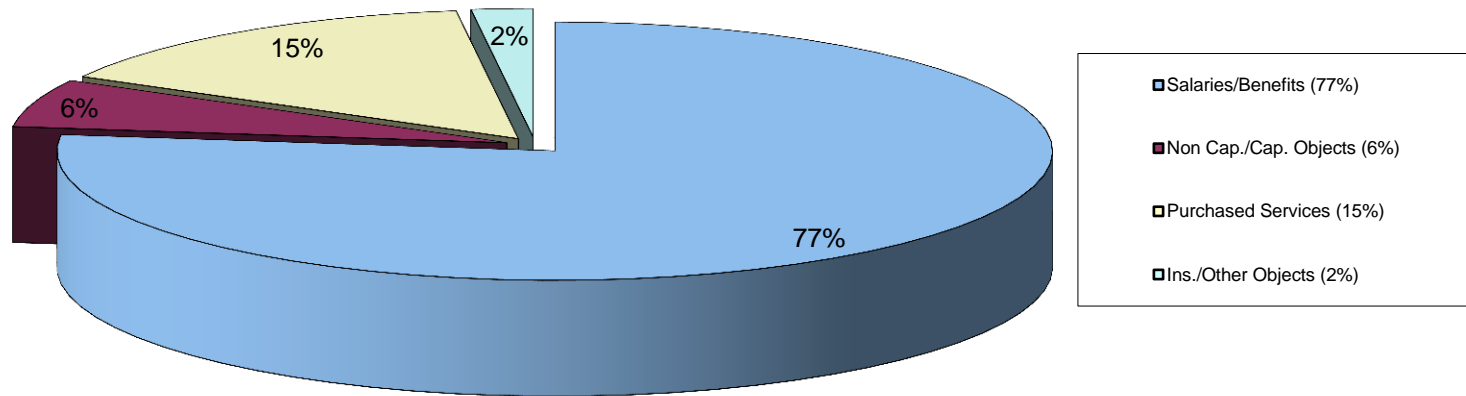
Includes salaries and benefits for the teachers and aides along with equipment and supplies for the operation of the 66:30 program. Under statute 66:30, school Districts may develop cooperative programs with one of the cooperating Districts designated as the fiscal agent for the project, and will therefore establish a sub fund to be used solely for that cooperative.

TOTAL COOPERATIVE EXPENDITURES	<u>593,811</u>
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General Fund 2014-15 Revenues



General Fund 2014-15 Expenditures



TAX LEVY SUMMARY

FUND	<u>Levy 2014-2015</u>	<u>Levy 2015-2016</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$15,439,288.00	\$14,801,476.00	(\$637,812.00)	-4.13%
Debt Service	\$3,505,800.00	\$3,887,607.00	\$381,807.00	10.89%
Prior Year Chargebacks	\$34,108.00	\$476.00	(\$33,632.00)	-98.60%
Community Service	\$135,453.00	\$135,453.00	\$0.00	0.00%
Total	<u>\$19,114,649.00</u>	<u>\$18,825,012.00</u>	<u>(\$289,637.00)</u>	<u>-1.52%</u>
Equalized Valuation	\$1,750,980,046.00	\$1,750,980,046.00	\$0.00	0.00%
Tax Levy	\$19,114,649.00	\$18,825,012.00	(\$289,637.00)	-1.52%
Tax Rate/Mill Rate	<u>\$10.92</u>	<u>\$10.75</u>	<u>(\$0.17)</u>	-1.56%

Tax Impact On Equalized Value

Equalized Value	2014-2015	2015-2016	\$ Change	% Change
\$75,000.00	\$819.00	\$806.25	(\$12.75)	-1.56%
\$100,000.00	\$1,092.00	\$1,075.00	(\$17.00)	-1.56%
\$150,000.00	\$1,638.00	\$1,612.50	(\$25.50)	-1.56%
\$175,000.00	\$1,911.00	\$1,881.25	(\$29.75)	-1.56%
\$200,000.00	\$2,184.00	\$2,150.00	(\$34.00)	-1.56%
\$300,000.00	\$3,276.00	\$3,225.00	(\$51.00)	-1.56%

Special Notes:

1. Tax levy includes the following assumptions:

-- Projected Tax Levy is based upon very early state aid estimates

Historical Certified Equalized Valuation

<u>Municipality</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Elkhorn	592,405,200	586,997,200	610,887,900	23,890,700	4.07%
Delavan	34,023,716	33,183,095	32,106,363	-1,076,732	-3.24%
Geneva	54,034,028	54,263,752	52,591,123	-1,672,629	-3.08%
LaFayette	178,927,402	175,530,975	177,136,588	1,605,613	0.91%
LaGrange	577,935,503	579,981,311	535,976,228	-44,005,083	-7.59%
Spring Prairie	14,709,420	15,403,047	15,573,008	169,961	1.10%
Sugar Creek	326,270,246	311,225,083	310,647,400	-577,683	-0.19%
Troy	16,062,483	15,959,745	16,061,436	101,691	0.64%
TOTAL	<u>1,794,367,998</u>	<u>1,772,544,208</u>	<u>1,750,980,046</u>	<u>-21,564,162</u>	-1.22%

Historical School Tax Levies

<u>Municipality</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Elkhorn	6,192,274	6,174,143	6,668,785	494,642	8.01%
Delavan	355,642	349,026	350,490	1,464	0.42%
Geneva	564,805	570,756	574,113	3,357	0.59%
LaFayette	1,870,286	1,846,267	1,933,719	87,452	4.74%
LaGrange	6,041,025	6,100,349	5,851,008	-249,341	-4.09%
Spring Prairie	153,754	162,012	170,003	7,991	4.93%
Sugar Creek	3,410,427	3,273,522	3,391,196	117,674	3.59%
Troy	167,897	167,868	175,335	7,467	4.45%
TOTAL	<u>18,756,110</u>	<u>18,643,943</u>	<u>19,114,649</u>	<u>470,706</u>	2.52%

Special Notes:

1. Final certified equalized valuation for 2015 will be determined by the Department of Revenue in October, 2015.
2. Final School Tax Levy for 2015 will be determined following the calculation of the revenue cap in October, 2015.

2014-2015 Tax Levy Certification Calculation

<u>Taxing District</u>	<u>Equalized Value</u>	<u>Percent</u>	<u>Levy Amount</u>
C. Elkhorn	610,887,900	34.89%	\$6,668,785
T. Delavan	32,106,363	1.83%	\$350,490
T. Geneva	52,591,123	3.00%	\$574,113
T. La Fayette	177,136,588	10.12%	\$1,933,719
T. La Grange	535,976,228	30.61%	\$5,851,008
T. Spring Prairie	15,573,008	0.89%	\$170,003
T. Sugar Creek	310,647,400	17.74%	\$3,391,196
T. Troy	16,061,436	0.92%	\$175,335
TOTAL	<u>1,750,980,046</u>	<u>100.00%</u>	<u>\$19,114,649</u>

Tax Levy Sources

General Fund Levy	\$15,439,288
Debt Service Levy	\$3,505,800
Prior Year Chargebacks	\$34,108
Community Service Fund	\$135,453
Total Levy	<u>\$19,114,649</u>

Tax Rate	\$10.92
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ELKHORN AREA SCHOOL DISTRICT

HISTORICAL REPORT OF EQUALIZED VALUATION AND TAX RATE

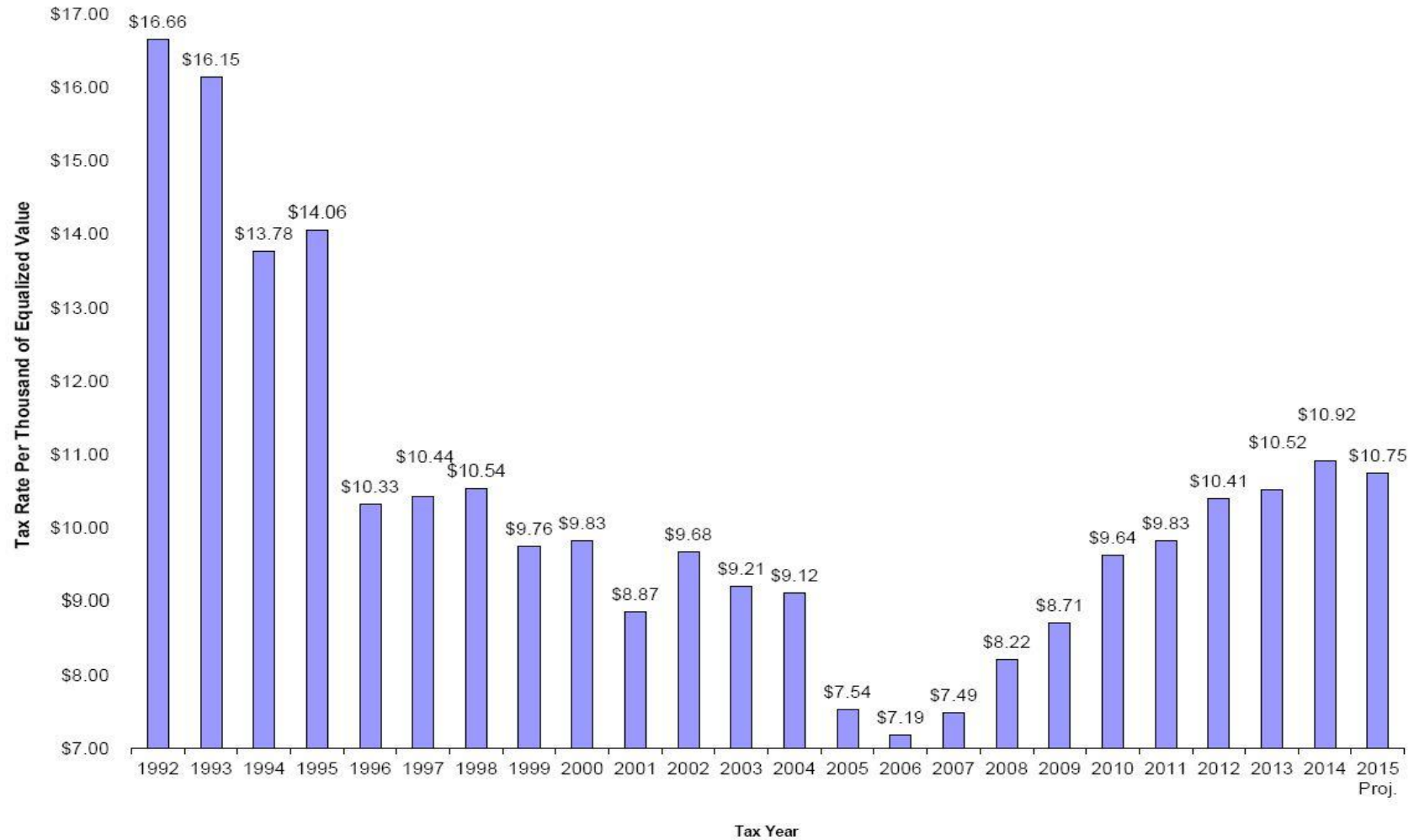
YEAR	EQUALIZED VALUATION	GROWTH IN EQUALIZED VALUE	STUDENT ENROLLMENT	PER STUDENT VALUATION	TAX LEVY	TAX RATE
1972	112,389,700.00	15,010,000.00	1933	50,377.00	1,850,214.00	16.46
1973	123,723,500.00	11,333,800.00	1928	58,293.00	1,994,409.00	16.12
1974	139,951,100.00	16,227,600.00	1925	64,272.00	2,134,520.00	15.25
1975	169,352,300.00	29,401,200.00	1949	71,807.00	2,234,413.00	13.19
1976	190,129,100.00	20,776,800.00	1946	87,026.00	2,467,918.00	12.98
1977	203,238,100.00	13,109,000.00	2021	94,077.00	1,725,698.00	13.41
1978	245,808,259.00	42,570,159.00	1967	103,324.00	2,829,642.00	11.51
1979	301,517,524.00	55,709,265.00	1894	129,783.00	3,277,893.00	10.87
1980	347,381,910.00	45,864,386.00	1819	165,760.00	3,688,227.00	10.61
1981	363,212,101.00	15,830,191.00	1764	196,929.00	3,848,417.00	10.60
1982	382,752,714.00	19,540,613.00	1699	213,780.00	3,848,417.00	10.05
1983	386,201,564.00	3,448,850.00	1632	234,530.00	4,156,643.00	10.76
1984	394,985,277.00	8,783,713.00	1579	244,586.00	4,640,041.00	11.75
1985	390,780,047.00	(4,205,230.00)	1608	245,638.00	4,928,234.00	12.61
1986	372,488,431.00	(18,291,616.00)	1511	258,623.00	5,437,621.00	14.60
1987	364,799,952.00	(7,688,479.00)	1516	245,705.00	4,943,187.00	13.55
1988	375,280,941.00	10,480,989.00	1539	237,037.00	5,672,083.00	15.11
1989	390,797,020.00	15,516,079.00	1570	239,032.00	6,330,347.00	16.22
1990	433,049,968.00	42,252,949.00	1609	242,882.00	6,911,477.00	15.96
1991	479,923,997.00	46,874,029.00	1729	250,463.00	7,661,887.00	15.96
1992	502,462,357.00	22,528,360.00	1780	269,620.00	8,369,120.00	16.66
1993	568,378,794.00	65,916,437.00	1921	261,563.00	9,178,236.00	16.15
1994	672,356,472.00	103,977,678.00	1996	336,852.00	9,263,097.00	13.78
1995	724,995,337.00	52,638,865.00	2039	355,564.00	10,193,753.00	14.06
1996	757,033,735.00	32,038,398.00	2139	353,919.00	7,817,588.00	10.33

ELKHORN AREA SCHOOL DISTRICT

HISTORICAL REPORT OF EQUALIZED VALUATION AND TAX RATE

YEAR	EQUALIZED VALUATION	GROWTH IN EQUALIZED VALUE	STUDENT ENROLLMENT	PER STUDENT VALUATION	TAX LEVY	TAX RATE
1997	813,973,845.00	56,940,110.00	2222	366,325.00	8,497,549.00	10.44
1998	854,614,092.00	40,640,247.00	2347	364,130.00	9,008,273.00	10.54
1999	920,285,601.00	65,671,509.00	2422	379,969.00	8,979,207.00	9.76
2000	951,532,983.00	31,247,382.00	2580	368,811.00	9,353,459.00	9.83
2001	1,038,957,475.00	87,424,492.00	2577	403,165.00	9,211,510.00	8.87
2002	1,094,945,404.00	55,987,795.00	2578	424,726.00	10,594,404.00	9.68
2003	1,186,060,009.00	91,114,005.00	2648	447,907.00	10,928,250.00	9.21
2004	1,306,270,914.00	120,210,845.00	2668	489,607.00	11,912,377.00	9.12
2005	1,511,685,489.00	205,414,575.00	2845	531,348.00	11,391,528.00	7.54
2006	1,688,795,886.00	177,110,397.00	2894	583,551.00	12,140,627.00	7.19
2007	1,924,761,694.00	235,965,808.00	2964	649,380.00	14,385,573.00	7.47
2008	\$1,958,188,866.00	33,427,172.00	3004	651,860.00	16,099,368.00	8.22
2009	\$1,953,763,350.00	(4,425,516.00)	3029	643,956.00	17,019,260.00	8.71
2010	1,877,264,080.00	(76,499,270.00)	3031	619,356.00	18,100,792.00	9.64
2011	1,901,920,326.00	(24,656,246.00)	3194	595,466.00	18,691,596.00	9.83
2012	1,794,367,998.00	(107,552,328.00)	3151	569,459.00	18,756,110.00	10.45
2013	1,772,544,208.00	(21,823,790.00)	3110	569,949.00	18,643,943.00	10.52
2014	1,750,980,046.00	(21,564,162.00)	3180	550,622.00	19,114,649.00	10.92
2015 Estimate	1,750,980,046.00	0	3180	550,622.00	18,825,012.00	10.75

Historical & Projected Tax Rate



ELKHORN AREA SCHOOL DISTRICT PROPOSED BUDGET 2015-2016

GENERAL FUND (FUND 10)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
Beginning Fund Balance (Account 930 000)	6,887,192.00	7,124,165.00	6,693,158.00
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)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,124,165.00	6,693,158.00	6,693,158.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	14,706,732.00	15,487,396.00	14,816,092.00
240 Payments for Services	70.00	0.00	0.00
260 Non-Capital Sales	23,305.00	28,643.00	28,643.00
270 School Activity Income	56,362.00	49,750.00	49,750.00
280 Interest on Investments	5,733.00	5,000.00	5,000.00
290 Other Revenue, Local Sources	107,163.00	99,195.00	99,195.00
Subtotal Local Sources	14,899,365.00	15,669,984.00	14,998,680.00
Other School Districts Within Wisconsin			
310 Transit of Aids	4,130.00	0.00	0.00
340 Payments for Services	1,220,022.00	1,592,400.00	1,755,575.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	16,200.00	10,000.00	10,000.00
Subtotal Other School Districts within Wisconsin	1,240,352.00	1,602,400.00	1,765,575.00
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	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	417,462.00	636,600.00	635,850.00
620 State Aid -- General	13,868,344.00	13,673,216.00	14,281,231.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	4,513.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	9,550.00	5,000.00	5,000.00
690 Other Revenue	19,825.00	20,007.00	19,615.00
Subtotal State Sources	14,319,694.00	14,334,823.00	14,941,696.00

Federal Sources 710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	92,134.00	139,991.00	129,991.00
750 IASA Grants	399,540.00	408,163.00	408,163.00
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	155,996.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	647,670.00	548,154.00	538,154.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	20,762.00	0.00	0.00
970 Refund of Disbursement	29,725.00	20,000.00	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	46,027.00	14,000.00	14,000.00
Subtotal Other Revenues	96,514.00	34,000.00	34,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	31,203,595.00	32,189,361.00	32,278,105.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,228,041.00	6,767,612.00	6,850,000.00
120 000 Regular Curriculum	8,811,555.00	9,036,601.00	8,690,000.00
130 000 Vocational Curriculum	882,096.00	1,000,097.00	1,020,000.00
140 000 Physical Curriculum	954,284.00	844,988.00	752,000.00
160 000 Co-Curricular Activities	470,999.00	461,473.00	470,000.00
170 000 Other Special Needs	443,680.00	593,411.00	595,000.00
Subtotal Instruction	17,790,655.00	18,704,182.00	18,377,000.00
Support Sources			
210 000 Pupil Services	935,808.00	1,061,712.00	1,065,000.00
220 000 Instructional Staff Services	900,392.00	939,786.00	940,000.00
230 000 General Administration	435,631.00	496,976.00	497,000.00
240 000 School Building Administration	1,724,535.00	1,905,369.00	1,915,000.00
250 000 Business Administration	4,883,507.00	4,951,255.00	4,665,000.00
260 000 Central Services	560,649.00	493,862.00	499,000.00
270 000 Insurance & Judgments	258,890.00	287,500.00	340,000.00
280 000 Debt Services	43,540.00	60,112.00	60,112.00
290 000 Other Support Services	434,679.00	212,226.00	215,000.00
Subtotal Support Sources	10,177,631.00	10,408,798.00	10,196,112.00
Non-Program Transactions			
410 000 Inter-fund Transfers	2,135,541.00	2,606,378.00	2,785,000.00
430 000 Instructional Service Payments	827,552.00	901,010.00	919,993.00
490 000 Other Non-Program Transactions	35,243.00	0.00	0.00
Subtotal Non-Program Transactions	2,998,336.00	3,507,388.00	3,704,993.00
TOTAL EXPENDITURES & OTHER FINANCING USES	30,966,622.00	32,620,368.00	32,278,105.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	221,515.00	214,186.00	279,987.00
900 000 Ending Fund Balance	214,186.00	279,987.00	279,987.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,505,691.00	4,215,793.00	4,300,100.00
100 000 Instruction	2,279,578.00	2,656,645.00	2,660,000.00
200 000 Support Services	1,080,331.00	1,268,297.00	1,415,050.00
400 000 Non-Program Transactions	153,111.00	225,050.00	225,050.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,513,020.00	4,149,992.00	4,300,100.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	353,210.00	306,721.00	269,018.00
900 000 ENDING FUND BALANCES	306,721.00	269,018.00	334,018.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,527,943.00	3,523,850.00	3,890,000.00
281 000 Long-Term Capital Debt	3,885,316.00	3,561,553.00	3,825,000.00
282 000 Refinancing	1,689,116.00	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	5,574,432.00	3,561,553.00	3,825,000.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	10,420,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	20,420,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	10,000,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	10,000,000.00

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	545,175.00	551,115.00	491,225.00
900 000 ENDING FUND BALANCE	551,115.00	491,225.00	491,225.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,337,286.00	1,333,800.00	1,360,400.00
200 000 Support Services	1,331,346.00	1,393,690.00	1,360,400.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,331,346.00	1,393,690.00	1,360,400.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	68,193.00	78,221.00	78,221.00
900 000 ENDING FUND BALANCE	78,221.00	78,221.00	78,221.00
TOTAL REVENUES & OTHER FINANCING SOURCES	144,479.00	150,000.00	150,000.00
200 000 Support Services	43,993.00	39,201.00	39,201.00
300 000 Community Services	90,458.00	110,799.00	110,799.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	134,451.00	150,000.00	150,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
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	557,866.00	571,257.00	614,067.00
100 000 Instruction	386,344.00	396,188.00	419,067.00
200 000 Support Services	171,522.00	175,069.00	195,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	557,866.00	571,257.00	614,067.00
GENERAL FUND (FUND 10)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016

ELKHORN AREA SCHOOL DISTRICT

Long Term Debt Schedule

1					2			3			4			5							
Type	School Building Bond				School Refunding Bond			School Refunding Bond			School Refunding Bond			State Trust Fund Loan		School Building Bond					
Date of Issue	May 23, 2007				February, 2013			March, 2014			January, 2012			November, 2006			June 2015 Jan. 2016				
Amount of Issue	\$5,230,000				\$2,335,000			\$1,625,000			\$6,605,000			\$4,950,000			\$20,420,000				
Net Interest Rate	3.90%				0.71%			1.53%			1.06%			4.00%			TBD%				
Purpose of Debt	H. S. West Side/Jackson/1997 building Expansion/Renovation Project				Refinanced Portion of 1997 Debt For H.S. Expansion Project			Refinanced Portion of 2004 Ref. Debt For H.S. Expansion Project			Refinanced Portion of 2002 Debt for New Middle School/Elem. Conv.			Refinanced Portion of 2002 Debt for New Middle School/Elem. Conv.			Renovation portion of H.S. JE, and WS Elementary		School Building Improvement Project- all schools		
Tax Year	Total	Change From Prior Year	Total Debt	Principal April 1	Interest April 1	Interest October 1	Principal April 1	Interest April 1	Interest October 1	Principal April 1	Interest April 1	Interest October 1	Principal April 1	Interest April 1	Interest October 1	Principal March	Principal/Interest				
2014-2015	3,505,800		3,323,500	665,000	41,600		580,000	16,250		650,000	21,900		1,120,000	40,350		20,000	70,000				
			182,300			28,300			11,900			12,150		31,950							
2015-2016	3,887,807	381,807	3,744,007	695,000	28,300		595,000	11,900		480,000	12,150		1,135,000	31,950		20,000	70,000	576,707			
			143,600			14,400			6,050			4,950		20,600							
2016-2017	3,885,900	-1,707	3,779,600	720,000	14,400		605,000	6,050		495,000	4,950		1,150,000	20,600		20,000	70,000	576,000			
			105,300									9,100									
2017-2018	3,192,494	-693,406	3,095,694										910,000	9,100		20,000	70,000	1,989,394			
			96,800																		
2018-2019	3,190,900	-1,594	3,117,000													1,145,000	70,000	1,805,200			
			73,900																		
2019-2020	3,193,206	2,306	3,143,006													1,185,000	70,000	1,814,106			
			50,200																		
2020-2021	3,122,644	-70,562	3,097,044													1,230,000	70,000	1,816,844			
			25,600																		
2021-2022	3,124,081	1,437	3,124,081													1,280,000	70,000	1,818,481			
2022-2023	1,562,594	-1,561,487	1,562,594															1,562,594			
2023-2024	1,559,319	-3,275	1,559,319															1,559,319			
2024-2025	1,560,238	919	1,560,238															1,560,238			
2025-2026	1,561,813	1,575	1,561,813															1,561,813			
2026-2027	1,559,063	-2,750	1,559,063															1,559,063			
2027-2028	1,562,025	2,962	1,562,025															1,562,025			
2028-2029	1,560,475	-1,550	1,560,475															1,560,475			
2029-2030	1,562,650	2,175	1,562,650															1,562,650			
2030-2031	1,558,550	-4,100	1,558,550															1,558,550			
2031-2032	1,563,100	4,550	1,563,100															1,563,100			
				3,650,000	2,080,000	84,300	42,700	1,770,000	34,200	17,850	1,625,000	39,000	17,100	4,315,000	102,000	61,650	4,920,000	637,700	539,300	420,000	26,006,559
Total Individual Debt (principal & interest)				2,207,000			1,822,150		1,681,100		4,478,650		6,097,000		420,000		20,420,000				
Grand Total Debt (Principal Only)				35,550,000																	

**ELKHORN AREA SCHOOL DISTRICT
COMMUNITY SERVICE FUND (Fund 80)**

What is the Community Service Fund? The Community Service Fund is used to account for activities such as adult education, community recreation programs, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary education, but have a primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The School District may adopt a separate tax levy for this fund. The statutory authority of establishing a Community Service Fund is under statute 120.13(19).

EASD Program Expenditures 2015-16

<u>Parent Connection Program</u>	\$89,500
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The Parent Connection program provides adult education services to new parents. Service include, home visits, play groups, library programs, parent group meetings, information mailings and education materials.

<u>Community Connection Publication</u>	\$16,500
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Represents a community publication (5 to 6 times per year) which is bulk mailed to all residents of the Elkhorn Area School District. The publication includes information about the School District along with area events.

<u>Community Facility Use Operational costs</u>	\$39,453
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Represents custodial overtime costs associated with community/youth groups using the facilities, along with utility costs. Managing the scheduling of facility use by the community is also included in these costs.

TOTAL EXPENDITURES	<u>\$145,453</u>
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EASD Program Revenues 2015-16

<u>Annual Tax Levy</u>	\$135,453
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<u>Facility Use Fees</u>	\$10,000
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TOTAL REVENUES	<u>\$145,453</u>
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Your School Board realizes the importance of strong personnel in educating the youth of this community. Every effort has been made to recruit competent teachers, administrators and support staff, and keep them on the staff after they have demonstrated their effectiveness. We believe the high level of student academic achievement is largely the result of parental cooperation and interest, the competency of the staff, and the comprehensive educational programs offered. The following list of professional and support staff represents everyone under contract as of printing time for this booklet:

PROFESSIONAL TEACHING STAFF 2015-2016

<u>NAME</u>	<u>ASSIGNMENT</u>
Adams, Margaret	Spanish, High School
Amann, Connie	Grade 5, West Side Elementary
Anderson, Dana	Business Education, High School
Anzalone, Lisa	Business Education, High School
Aquino-Schopf, Michelle	Grade 2, Tibbets Elementary
Arnold, Sarah	English, High School
Barczak, Deanna	Spanish, High School
Barnhart, Marie	English, High School
Barrett, Kathryn	Math Interventionist, West Side Elementary
Barron, John	Physical Education, High School
Bartholomay, Deborah	English Teacher, Alternative High School
Behrens, Chris	Physical Education, Tibbets Elementary
Bestul, Jill	Occupational Therapist, Jackson Elementary
Binnie, Mindy	Grade 3, West Side Elementary
Bjorge, Carl	Technology Education, High School
Blackwell, Linda	Grade 5, Tibbets Elementary
Block, Margaret	Grade 1, Jackson Elementary
Bochat, Corrine	Special Education, Jackson Elementary
Booth, David	Associate Principal, Tibbets & West Side Elementary
Bosch, Sarah	Social Studies High School
Braatz, Stephanie	Mathematics, Middle School
Braun, Kerri	Kindergarten, West Side Elementary
Braun, Linda	Grade 1, Tibbets Elementary
Brellenthin, Karen	Physical Education, Jackson Elementary
Bretl, Adam	Associate Principal, Middle School
Brill, Britt	Special Education, High School
Brockmann, Kerry	English, High School
Brown, Diana	Kindergarten, Jackson Elementary
Brown, Jeffrey	Social Studies, High School
Brueggemann, Philip	Business Education/Marketing, High School
Brunlinger, Deanna	Science, High School
Buechel, Maureen	Kindergarten, Tibbets Elementary
Burmeister, Kelly	English, Middle School
Butters, Kelsey	Grade 3, West Side Elementary
Butters, Patricia	Grade 2, West Side Elementary
Card, Eryca	Science, Middle School

NAME

Casto, Haleigh
Champeny, Matthew
Claypool, Molly
Cleveland, Jason
Coehoorn, Jacob
Crum, Ronda
Czerwinski, Tara
Davey, Dodd
Degner, Debra
Demerath, Kelly
Demeter, Amy
Dettmann-Webb, Lisa
Dobratz, Elaine
Ellsworth, Wendy
Ender, Allison
Fanshaw, Yvonne
Fifer, Samantha
Fisher, Stephen
Fisher, Tammy
Fitzgerald, Teague
Fox-Feucht, Elisabeth
Frankenberg, Linda
Franz, Jane
Franz, Timothy
Frost, Bryan
Fuchs, Samuel
Gahart, Kristin
Ganter, Frederick
Gee, Amy
Geilfuss, Rita
Gillette, Rhonda
Glogovsky, Katherine
Gorden, Kyle
Graczyk, Gary
Green, Margaret
Griffith, Nichelle
Gruber, Darcy
Gunderson, Erica
Hammond, Jason
Hanachek, Ashley
Handel, John
Handel, Tia
Hansen, Erin
Harding, Carlin
Heckendorf-Reece, Desirae
Heritage, Kimberly
Heritage, Todd

ASSIGNMENT

Grade 5, Jackson Elementary
Social Studies, Middle School
Grade 2, Tibbets Elementary
Social Studies, High School
Mathematics, High School
Grade 3, West Side Elementary
Associate Principal, High School
Physical Education, Middle School
Grade 2, Tibbets Elementary
Principal, Alternative High School
Grade 5, Jackson Elementary
English, High School
German, Middle School
Grade 4, West Side Elementary
English Teacher, Alternative High School
English, Middle School
Family and Consumer Ed, High School
Science, Middle School
Principal, Jackson Elementary
Grade 1, Jackson Elementary
Grade 2, West Side Elementary
English, Middle School
Grade 3, Jackson Elementary
Grade 4, West Side Elementary
Principal, Middle School
Grade 3, Tibbets Elementary
Grade 3, Jackson Elementary
Science/PLTW, High School
Director of Gate & RTI, District Office
Director of Pupil Services, District Office
Grade 2, Tibbets Elementary
Grade 2, Jackson Elementary
German, High School
Science, Middle School
English, High School
School Counselor, West Side Elementary
Grade 3, Tibbets Elementary
Kindergarten, Tibbets Elementary
Social Studies, Middle School
Special Education, Jackson Elementary
Social Studies, High School
Speech & Language Pathologist, Jackson Elementary
Art, Tibbets Elementary
Special Education, Middle School
English, High School
English, Middle School
Technology Education, Middle School

NAME

Hluchnik, Julianna
Hoeft, Lorelei
Holian, Theresa
Holly, Ellen
Huerta, Lurdes
Hutson, Alex
Iserloth, Gerard
Jarvis, Christopher
Jedlicka, Alyssa
Joost, Lindsay
Jordan, Alice
Judd, Nora
Kawczynski, Sharon
Kiel, Daniel
Kilkenny, Kristin
Kilton, Angela
Kitslaar, Benjamin
Kitslaar, Sarah
Kitzmiller, Jill
Kleist, Jeffrey
Klewin, Stacey
Koronkiewicz, Chelsie
Koss, Lisa
Kruse, David
Kuglitsch, Hailey
Kuklinski, Meghann
Kurth, Randy
Lange, Karen
Laveau, Katherine
Lee, Jennifer
Lee, Thomas
Lira, Christine
Lisowski, Cassandra
Lockhart, Natalie
Lockwood, Stephanie
Loth, Caitlyn
Lumkes, Christine
Lyga, Jonathan
Malvitz, Mark
Manriquez, Rosario
Mariano, Kristin
Marks, Maureen
Matamoras, Jennifer
May-Dujardin, Dyanna
McAvoy, Natalie
McFarland, Kathleen
McGilligan-Bentin, Jeremy

ASSIGNMENT

Grade 3, Tibbets Elementary
Literature, Middle School
Grade 3, West Side Elementary
School Counselor, Middle School
Grade 3, Jackson Elementary
Robotics & PLTW Teacher, Middle School
Science, High School
Art, High School
Grade 2, Jackson Elementary
Grade 5, Jackson Elementary
Special Education, Middle School
English, Language Arts/Social Studies, Middle School
Art, Middle School
Associate Principal, High School
School Counselor, Middle School
Grade 1, West Side Elementary
Associate Principal, Jackson Elementary
Grade 4, Jackson Elementary
Early Childhood, Jackson Elementary
Grade 4, Tibbets Elementary
Grade 5, Tibbets Elementary
Kindergarten, Jackson Elementary
Speech & Language Pathologist, Middle School
Agricultural Sciences, High School
Grade 1, West Side Elementary
Grade 4, Jackson Elementary
English, Middle School
Library Media Coordinator, Jackson Elementary
Grade 4, West Side Elementary
Social Studies, Middle School
Social Studies, High School
Spanish, High School
Kindergarten, Jackson Elementary
Grade 1, Jackson Elementary
Mathematics, Middle School
Kindergarten, West Side Elementary
Physical Education, Middle School
Special Education, Middle School
Mathematics, High School
ELL, Jackson Elementary
School Psychologist, Middle School
Grade 2, Jackson Elementary
Grade 2, Jackson Elementary
Occupational Therapist, Middle School
Reading Specialist, Tibbets Elementary
Social Studies, Middle School
Grade 5, West Side Elementary

NAME

McGowan, Mark
McKenzie, Therese
Menehan, Joann
Menehan, Michael
Michaelson, Sheryl
Michetti, Debra
Mielke, Courtney
Mikulecky, Ashley
Moriarty, Collette
Muron, Margery
Neinfeldt, Cheryl
Neinfeldt, Timothy
Nelson, Rachel
Nelson, Steven
Noll, Victoria
Oliver, Katelin
O'Malley, Diana
Papenfus, Nicole
Passler, Janeen
Paszek, Jena
Pedersen, Amber
Pella, Jo Anne
Pella, Katlyn
Person, Alison
Petri, Autumn
Picknell, Catherine
Poggensee, Mark
Polyock, Amy
Pomaranski, Cathy
Poulson, Kyle
Priesgen, Jennifer
Prince, Gregory
Rabas, Susan
Radtke, Suzanne
Randall, Katherine
Reece, Jessica
Rehberg, Cynthia
Remsza, Gregory
Remus, Matthew
Richardson, Jamie
Ridout, Randall
Riechers, Diana
Riederer, Katy
Riggs, Abby
Rothwell, Audra
Russell, Christine
Rychlak, Becky
Saverine, Anthony

ASSIGNMENT

Mathematics, High School
Mathematics, High School
Computer & Business Education, Middle School
Science, High School
Physical Education, High School
Library Media Coordinator, Tibbets Elementary
Spanish, Middle School
Grade 5, Tibbets Elementary
Kindergarten, West Side Elementary
Physical Education, West Side Elementary
Reading Specialist, Jackson Elementary
Science, Middle School
Mathematics, High School
Grade 4, Tibbets Elementary
Special Education, High School
Special Education, West Side Elementary
English, Middle School
Grade 2, Tibbets Elementary
Reading Specialist, Jackson Elementary
Special Education, West Side Elementary
Mathematics, High School
Business Education, High School
Grade 1, Jackson Elementary
Speech & Language Pathologist, Jackson Elementary
Kindergarten, Jackson Elementary
School Counselor, High School
Science, Middle School
Mathematics, High School
Director of Curriculum & Instruction, District Office
Grade 4, Jackson Elementary
Music, Jackson Elementary
Health, High School
Grade 2, West Side Elementary
Math Teacher, Middle School
Social Studies, High School
Social Studies, Middle School
Grade 1, West Side Elementary
Technology Education, High School
Vocal Music, High School
Art, High School
English, High School
Grade 5, West Side Elementary
School Psychologist, Tibbets & West Side Elementary
School Psychologist, High School
English, High School
Grade 5, West Side Elementary
Mathematics, High School
Kindergarten, West Side Elementary

NAME

Scala, Kara
Schneider, Paul
Schopf, Brian
Schreiber, Theresa
Schultz, Alexa
Schultz, Danielle
Schuren, Emily
Sesing, James
Sexe, Kari
Seye-Pyle, Joan
Simonson, Steven
Skatrud, Joshua
Smith, Janna
Smith, Judy
Smitka, Moya
Sotala, Corrin
Spranger, Lana
Stebnitz, Jill
Steinbauer, Carri
Steinke, Stephanie
Stone, Sara
Storlie, Carrie
Storlie, Michael
Straw, Dana
Swoboda, Susan
Tadlock, Jason
Tanner, Sara
Tauchen, Sarah
Taylor, Jennifer
Thate, Sarah
Thorson, Austin
Townsend, Barbara
Townsend, Sarah
Trewyn, Bridget
Trewyn, William
Trottier, Chris
Tuescher, Jeffrey
Upite, Inta
Vander Veen, Lindsay
Wallace, Amanda
Waltz, Jonathan
Weber, Rhonda
Wells, Gregory
White, Ann
Whitman, Shawn
Wolk, Matthew
Woods, Pattie
Wright, Mary

ASSIGNMENT

Special Education, High School
Mathematics, Middle School
School Counselor, High School
Family and Consumer Ed, High School
5th Grade Band
German, High School
Speech & Language Pathologist, Tibbets & West Side Elementary
Health, Middle School
Library Media Coordinator, West Side Elementary
Music, Tibbets Elementary
Vocal Music, Middle School
Social Studies, High School
Library Media Coordinator, Middle School
Kindergarten, Tibbets Elementary
Biology/Life Science Teacher, Alternative High School
School Counselor, Tibbets Elementary
Grade 4, Tibbets Elementary
Grade 3, Jackson Elementary
Mathematics, Middle School
Science, High School
Principal, West Side Elementary
Art, Jackson Elementary
Mathematics, Middle School
Science, High School
Instrumental Music, Middle School
District Administrator, District Office
Principal/Teacher, Options Program
Band, , High School
Math Teacher, Alternative High School
ELL Teacher/Middle School & High School
Technology Education, High School
Reading Specialist, West Side Elementary
Special Education, Tibbets Elementary
Science, High School
Business Manager, District Office
Principal, High School
Mathematics, Middle School
School Counselor, Jackson Elementary
Grade 4, Jackson Elementary
School Counselor, High School
ELL, West Side Elementary
Speech & Language Pathologist, High School
Principal, Tibbets Elementary
Academic Dean, West Side Elementary
Speech & Language Pathologist, Middle School
Geography Teacher, Alternative High school
Parent Connections Educator
School Social Worker

NAME

Wulf, Randall
 Young, Kathryn
 Zickert, Amy

ASSIGNMENT

Physical Education, High School
 School Psychologist, Jackson Elementary
 Grade 1, West Side Elementary

SUPPORT STAFF 2015-2016

NAME

Ackatz, Richard
 Ackerman, Carolyn
 Adkins, Kelly
 Ambrose, Kimberly
 Andersen, Ericka
 Anzalone, Emily
 Arens, Steven
 Arneson, Laurie
 Baas, Mary
 Barron, Linda
 Behrens, Ardis
 Belanus, Donna
 Belanus, Matthew
 Bever, Dorothy
 Bleier, Charlotte
 Brown, Kimberly
 Brugger, Nancy
 Buchheit, Diana
 Buchheit, Kimberly
 Bulow, Kathleen
 Bush, Jennifer
 Campfield, Peggy
 Catalanello, Nancy
 Chambers, Renee
 Christiansen, Melissa
 Christman, Jennifer
 Church, Aftin
 Clayton, Elizabeth
 Collins, Steven
 Cook, Nadine
 Cooper, Darrell
 Datza, Michael
 Davey, Darrin
 Davison, Mary
 De La Vega, Laura
 Decker, Melissa

ASSIGNMENT

Cook's Helper, Jackson Elementary
 Special Ed Teaching Assistant, Middle School
 Health Aide, Tibbets Elementary
 Teaching Assistant, Jackson Elementary
 Payroll Specialist, District Office
 Special Ed Teaching Assistant, Jackson Elementary
 Head Cook, High School
 Custodian, Middle School
 Special Ed Teaching Assistant, Jackson Elementary
 Head Cook, West Side Elementary
 Custodian, Jackson Elementary
 Duplicating Clerk, District
 Shipping & Receiving, District Office
 Teaching Assistant, Tibbets Elementary
 School Office Secretary, Tibbets Elementary
 Special Ed Teaching Assistant, Tibbets Elementary
 Teaching Assistant, Jackson Elementary
 Cook's Helper, Jackson Elementary
 Special Ed Teaching Assistant, Jackson Elementary
 Cook's Helper, Middle School
 Special Ed Teaching Assistant, Jackson Elementary
 Teaching Assistant, Tibbets Elementary
 Cook's Helper, Tibbets Elementary
 Special Ed Teaching Assistant, Jackson Elementary
 Teaching Assistant, West Side Elementary
 Special Ed Teaching Assistant, High School
 Cook's Helper, West Side Elementary
 Special Ed Teaching Assistant, Jackson Elementary
 Custodian, Tibbets Elementary
 Special Ed Teaching Assistant, Jackson Elementary
 Custodian, High School
 Buildings & Grounds Supervisor, District Office
 Van Driver, District
 Teaching Assistant, Jackson Elementary
 Teaching Assistant, Middle School
 Cook's Helper, Tibbets Elementary

NAME

Degner, Paul
Dewitt, Linda
Dodge, Christine
Dodge, Robert
Douglas, Anna
Dricken, Randy
Early, Shirley
Elmer, Guy
Erskine, Bryan
Essman, Jodi
Fifer, Melissa
Fink, Jennifer
Flasch, Jill
Glassel, Lena
Guthrie, Gayle
Hamilton, Noelle
Hansen, Vincenza
Harkness, Lynn
Harris, Brenda
Harris, Jeffery
Hawkins, Jamie
Hergott, Lynn
Hess, Ione
Holte, Dale
Horak, Dana
Huerta, Irma
Huerta, Tomas
Hummel, Ashley
Hummel, Jill
Hummer-Przanowski, Jane
Jenkins, Sandra
Johnsen Parks, Diane
Johnson, Heide
Kelly, Sherry
Keyzer, Judy
Kirby, Kenneth
Kligora, Becky
Kozbiel, Kimberly
Krause-Bosko, Cheryl
Kruger, Tina
Larson, Sandra
Laurie, Sandra
Lawrence, Jason
Leasure, Ellen
Leblanc, Robin
Lentz, Cynthia
Lininger, Kimberly

NAME**ASSIGNMENT**

Custodian, Tibbets Elementary
Accounts Payable, District Office
Administrative Assistant, District Office
Custodian, High School
Teaching Assistant, Jackson Elementary
Technology Supervisor, District Office
Teaching Assistant, Jackson Elementary
Supervisor of Buildings & Maintenance Projects, District Office
Computer Specialist, District
Administrative Assistant, District Office
Administrative Assistant, District Office
Cook's Helper, High School
Special Ed Teaching Assistant, Jackson Elementary
Guidance Secretary, High School
Cook's Helper, Middle School
Special Ed Teaching Assistant, Middle School
Special Ed Teaching Assistant, Middle School
Health Aide, High School
Administrative Assistant, District Office
Custodian, High School
School Office Secretary, West Side Elementary
Health Aide, Middle School, Middle School
Teaching Assistant, West Side Elementary
Groundskeeper/Assistant Custodian, District Office
Teaching Assistant, Tibbets Elementary
Custodian, Jackson Elementary
Custodian, High School
Cook's Helper, Middle School
Special Ed Teaching Assistant, Middle School
Custodian, Jackson Elementary
School Office Secretary, High School
Teaching Assistant, West Side Elementary
School Office Secretary, Alternative High School
Custodian, High School
Custodian, Middle School
Custodian, West Side Elementary
Human Resources Supervisor, District Office
Custodian, High School
Teaching Assistant, Tibbets Elementary
Health Aide, West Side Elementary
Cook's Helper, Jackson Elementary
Cook's Helper, Middle School
Groundskeeper/Custodian, District
Food Service Supervisor, District Office
Cook's Helper, High School
Cook's Helper, West Side Elementary
Special Ed Teaching Assistant, West Side Elementary

ASSIGNMENT

Luna, Israel	Custodian, West Side Elementary
Lynn, Kathy	Teaching Assistant, West Side Elementary
Mahaffey, Donna	Head Cook, Tibbets Elementary
Marzahl, Brian	Custodian, Jackson Elementary
Marzahl, Matthew	Custodian, Middle School
Maves, Renee	School Office Secretary, Jackson Elementary
McCarthy, Jacqueline	Teaching Assistant, High School
McGuire, Lisa	Custodian, High School
Meersman, Sarah	Teaching Assistant, Middle School
Meschler, Cynthia	School Office Secretary, West Side Elementary
Meuret, Sabrina	Teaching Assistant, Tibbets Elementary
Monahan, Rebecca	Head Cook, Jackson Elementary
Monteith, Tamara	Cook's Helper, High School
Mullen, Lori	Custodian, West Side Elementary
Myers, Barbara	Cook's Helper, High School
Oasen, Jennifer	Teaching Assistant, Tibbets Elementary
Olson, Laurie	Special Ed Teaching Assistant, West Side Elementary
Osborne, Travis	Computer Specialist, District
Ossi, Kristine	School Office Secretary, Tibbets Elementary
Paniagua, Eusebio	Custodian, High School
Patzold, Deborah	Teaching Assistant, Middle School
Paz, Karla	Teaching Assistant, High School
Person, Helen	Cook's Helper, High School
Person, Pamela	Cook's Helper, Tibbets Elementary
Peterson, Harriett	Administrative Assistant, District Office
Piedot, Amy	Special Ed Teaching Assistant, Jackson Elementary
Powers, Karen	Teaching Assistant, West Side Elementary
Prom, Mary	Duplicating Clerk, District
Przanowski, Jon	Custodian, Tibbets Elementary
Rand, Gina	Computer Specialist, District
Reddy, Erica	School Office Secretary, Jackson Elementary
Reeves, Carolyn	Special Ed Teaching Assistant, West Side Elementary
Reshkus, Dalia	Teaching Assistant, Jackson Elementary
Robb, Joseph	Custodian, Tibbets Elementary
Ruosch, Kaylie	Cook's Helper, High School
Saari, Barbara	Special Ed Teaching Assistant, Tibbets Elementary
Schiller, Shelly	Teaching Assistant, West Side Elementary
Schultz, Jill	Special Ed Teaching Assistant, High School
Schumer, Danielle	Special Ed Teaching Assistant, Middle School
Seiler, Nancy	Head Cook, Middle School
Seitz, Kristi	Teaching Assistant, Tibbets Elementary
Shepard, Deenna	Custodian, High School
Skala, Susan	School Office Secretary, Middle School
Smith, Katie	Custodian, Middle School
Stanford, Amanda	Custodian, High School
Sterken, Tamara	Attendance Secretary, High School
Stoflet, Kristin	School Office Secretary, High School
Stoll, Rick	Custodian, Middle School
<u>NAME</u>	<u>ASSIGNMENT</u>

Stotko, Katie	Special Ed Teaching Assistant, West Side Elementary
Swanson, Robyn	Athletics & Activities Secretary, High School
Taylor, Kristina	Teaching Assistant, Jackson Elementary
Taylor, Patricia	Custodian, West Side Elementary
Torres, Claudia	Teaching Assistant, West Side Elementary
Utter, Gerrie	Cook's Helper, West Side Elementary
Wagner, Susan	Cook's Helper, High School
Weber, Melissa	Teaching Assistant, Jackson Elementary
Weier, Denise	Teaching Assistant, Jackson Elementary
Wells, Jill	Administrative Assistant, District Office
Wesner, Susan	School Office Secretary, Middle School
White, Nancy	Health Aide, Jackson Elementary
Wuttke, Lora	Teaching Assistant, West Side Elementary
Zimmerman, Wendy	School Nurse, District
Zurn, Charlene	Student Activity Accounts, District Office
Zwadzich, Annamaria	Cook's Helper, Middle School

DEFINITION OF TERMS

ACTIVITIES, CO-CURRICULAR

Designed to provide opportunities for pupils to participate in various experiences on an individual basis, in small or large groups, for purposes such as motivation, enjoyment, and improvement of skills. Examples include: athletics, cheerleading, and forensics.

ADMINISTRATION, BUSINESS

Activities concerned with the paying, transporting, exchanging, and maintaining goods and services for the school district, including the fiscal and internal services necessary for operating the school district. Examples include: business management, custodial and maintenance personnel, transportation services, and food service.

ADMINISTRATION, GENERAL

Activities concerned with establishing and administering policy in connection with operating the school district. Included are the Board of Education and District Administrator.

ADMINISTRATION, SCHOOL BUILDING

Activities concerned with overall responsibility in operating a school on a daily basis. Included here is the Office of the Principal.

ASSESSED VALUATION

The property valuation determined by the municipal assessor as of January 1 in any given year.

CENTRAL SERVICES

This area includes activities, which support other instructional and support services and are of a district-wide nature. Included are: postage and copying costs, data processing, telephone, and other support services.

COMMUNITY SERVICES

Activities, which are not directly related to the provision of education for public elementary and secondary pupils in the district, such as community recreation programs, and civic activities.

CURRICULUM, PHYSICAL

Included here is Health Education and Physical Education.

CURRICULUM, REGULAR

An instructional situation in which a teacher is responsible for instructing a group of pupils in one curricular area. Examples include: Art, English, Foreign Language, Mathematics, Music, Science, and Social Studies.

CURRICULUM, SPECIAL

Special curriculum consists of courses and other provisions, which are different from or in addition to, those, provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. Examples include: Speech and Language services, Social Worker services, Cognitively Disabled, Physical/Sensory Handicapped, and Learning Disabilities.

CURRICULUM, UNDIFFERENTIATED

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. This refers to elementary education, kindergarten through grade 5.

CURRICULUM, VOCATIONAL

Vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciations that relate to the world of work. Examples include: Agriculture, Business Education, and Technology Education.

EQUALIZED VALUATION

The assessed valuation multiplied by an adjustment factor computed by the Wisconsin Department of Revenue for each type of property in each taxing district, designed to cause each type of property to have comparable value regardless of local assessment practices. The objective is to have equalized valuation reflect the fair market value of each piece of property.

INSTRUCTIONAL STAFF SERVICES

Activities associated with assisting the instructional staff in providing learning experiences for students. Examples include: library services, Director of Instruction, and coordinators.

INSURANCE AND JUDGMENTS

Included here is the cost for district insurance premiums and judgments by courts or out of court settlements.

MILL RATE

The total tax levy divided by the equalized valuation of all property within a given school district. The mill rate represents the dollar costs per \$1,000.00 of equalized valuation.

NON-PROGRAM TRANSACTIONS

Non-program transfers are permanent transfer of money from one fund to another to pay obligations of the receiving fund.

PUPIL SERVICES

Activities designed to assess and improve the well being of students and to supplement the teaching process. Included are: Guidance, Nursing, and Psychological Services.

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