



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

10B

### Fund 10 General Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
10B-711000	Cash	2,559,446.56	1,539,733.58
10B-713100	Taxes Receivable	4,293,925.45	4,423,113.90
10B-713200	Accounts Receivable	4,726.58	102,228.57
10B-715000	Due From Other Governments	955,241.78	955,986.53
10B-717000	Prepaid Expenses	300,847.25	397,163.04
10B-719000	Other Fund Assets	8,261.18	8,875.01
	<b>Total Assets (700000)</b>	<b>8,122,448.80</b>	<b>7,427,100.63</b>
<b>800000 Liabilities</b>			
10B-811200	Accounts Payable	353,464.61	379,236.65
10B-811600	Payroll Withholdings and Benefits Payable	627,320.51	532,138.20
10B-814000	Due to Student Organizations	364,593.29	435,751.69
10B-819000	Other Fund Liabilities	9,285.52	393.20
	<b>Total Liabilities (800000)</b>	<b>1,354,663.93</b>	<b>1,347,519.74</b>
<b>900000 Fund Equity</b>			
10B-935100	Nonspendable Fund Balance	270,076.10	309,108.43
10B-937900	Committed Fund Balance	4,050,000.00	4,010,967.67
10B-938900	Assigned Fund Balance	-100,788.01	7,113,995.36
10B-939900	Unassigned Fund Balance	2,548,496.78	-5,354,490.57
	<b>Total Fund Equity (900000)</b>	<b>6,767,784.87</b>	<b>6,079,580.89</b>



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### Fund 10 General Fund - Revenue Accounts

Account	Description	Amount
<b>200 Revenue From Local Sources</b>		
10R-000000-211	Current Property Tax Levy	13,746,309.00
	<b>Total Taxes (210)</b>	<b>13,746,309.00</b>
10R-000000-244	Payments for Services Provided Local Governments	42,158.55
10R-000000-248	Transportation Fees - Individual Paid	14,423.68
	<b>Total Payments For Services (240)</b>	<b>56,582.23</b>
10R-000000-262	Supply Resale	32,437.99
10R-000000-264	Non-Capital Surplus Property Sales	2,327.48
	<b>Total Non-Capital Sales (260)</b>	<b>34,765.47</b>
10R-000000-271	School Co-Curricular Admissions	47,421.10
10R-000000-279	Other School Activity Income	947,243.92
	<b>Total School Activity Income (270)</b>	<b>994,665.02</b>
10R-000000-280	Earnings - Investments	2,950.58
	<b>Total Earnings on Investments (280)</b>	<b>2,950.58</b>
10R-000000-291	Gifts, Fundraising, Contributions and Development	18,570.02
10R-000000-292	Student Fees	151,141.13
10R-000000-293	Rentals	29,227.90
10R-000000-297	Student Fines	249.40
	<b>Total Other Revenue from Local Sources (290)</b>	<b>199,188.45</b>
	<b>Total Revenue From Local Sources (200)</b>	<b>15,034,460.75</b>
<b>300 Inter-District Payments Within Wisconsin</b>		
10R-000000-343	Charges for Co-Curricular Activities to Wisconsin School Districts	20,320.00
10R-000000-345	Open Enrollment General Tuition From Wisconsin School Districts	493,178.00
	<b>Total Payments for Services (340)</b>	<b>513,498.00</b>
	<b>Total Inter-District Payments Within Wisconsin (300)</b>	<b>513,498.00</b>
<b>500 Revenue From Intermediate Sources</b>		
10R-000000-515	State Aid (Other Than Special Education) Transited Through CESAs	8,307.25
10R-000000-517	Federal Aids Transited through CESAs or Intermediate Sources	17,204.65
	<b>Total Transit of Aid (510)</b>	<b>25,511.90</b>
	<b>Total Revenue From Intermediate Sources (500)</b>	<b>25,511.90</b>
<b>600 Revenue From State Sources</b>		
10R-000000-612	Transportation State Aid	110,223.00
10R-000000-613	Library (Common School Fund) State Aid	118,033.00
10R-000000-618	Bilingual State Aid	3,421.94
	<b>Total State Aid - Categorical (610)</b>	<b>231,677.94</b>
10R-000000-621	State Equalization Aid	23,650,910.00



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### Fund 10 General Fund - Revenue Accounts

Account	Description	Amount
	Total State Aid - General (620)	23,650,910.00
10R-000000-630	State Special Project Grants	25,000.00
	Total State Special Project Grants (630)	25,000.00
10R-000000-660	State Revenue Through Local Governments	13,016.00
	Total State Revenue through Local Governments (660)	13,016.00
10R-000000-691	State Tax Exempt Computer Aid	39,221.00
	Total Other Revenue From State Sources (690)	39,221.00
	Total Revenue From State Sources (600)	23,959,824.94
<b>700 Revenue From Federal Sources</b>		
10R-000000-730	Federal Special Projects Aid Through DPI	376,749.27
	Total Federal Special Projects Aid Through DPI (730)	376,749.27
10R-000000-751	IASA Title I	499,311.00
	Total Improving America's Schools Act (750)	499,311.00
	Total Revenue From Federal Sources (700)	876,060.27
<b>900 Other Revenue</b>		
10R-000000-964	Insurance Dividends and Reimbursements	52,277.48
10R-000000-969	Other Adjustments	351,342.05
	Total Adjustments (960)	403,619.53
10R-000000-971	Refund of Prior Year Expenses (ex. Insurance, CESA, Microsoft Settlement, Workers	297,191.96
	Total Refund of Disbursements (970)	297,191.96
	Total Other Revenue (900)	700,811.49
<b>Total Revenue Accounts for Fund 10</b>		
	Total for 10R (000000)	41,110,167.35



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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
<b>110000 Undifferentiated Curriculum</b>		
10E-110000-100	Salaries	5,077,560.74
	<b>Total Salaries (100)</b>	<b>5,077,560.74</b>
10E-110000-212	Retirement--Employer's Share	303,688.89
10E-110000-220	Social Security	371,306.28
10E-110000-230	Life Insurance	20,637.68
10E-110000-240	Health Insurance	893,867.29
10E-110000-250	Other Insurance	10,066.13
	<b>Total Employee Benefits (200)</b>	<b>1,599,566.27</b>
10E-110000-310	Personal Services	83,411.93
10E-110000-342	Employee Travel	825.00
	<b>Total Purchased Services (300)</b>	<b>84,236.93</b>
10E-110000-410	General Supplies	186,925.05
10E-110000-440	Non-Capital Equipment	11,425.00
10E-110000-450	Resale Items	1,186.76
10E-110000-470	Textbooks	267,693.01
	<b>Total Non-Capital Objects (400)</b>	<b>467,229.82</b>
10E-110000-550	Equipment Additions	1,082.00
	<b>Total Capital Objects (500)</b>	<b>1,082.00</b>
	<b>Total Undifferentiated Curriculum (110000)</b>	<b>7,229,675.76</b>
<b>120000 Regular Curriculum</b>		
10E-120000-100	Salaries	6,219,663.71
	<b>Total Salaries (100)</b>	<b>6,219,663.71</b>
10E-120000-212	Retirement--Employer's Share	385,353.83
10E-120000-220	Social Security	459,101.23
10E-120000-230	Life Insurance	36,978.82
10E-120000-240	Health Insurance	1,113,814.86
10E-120000-250	Other Insurance	10,035.27
	<b>Total Employee Benefits (200)</b>	<b>2,005,284.01</b>
10E-120000-310	Personal Services	18,681.11
10E-120000-342	Employee Travel	1,391.95
	<b>Total Purchased Services (300)</b>	<b>20,073.06</b>
10E-120000-410	General Supplies	119,133.91
10E-120000-430	Instructional Media	2,889.81
10E-120000-450	Resale Items	16,078.04
10E-120000-470	Textbooks	21,999.21
	<b>Total Non-Capital Objects (400)</b>	<b>160,100.97</b>
10E-120000-550	Equipment Additions	12,967.63



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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Capital Objects (500)	12,967.63
10E-120000-940	Dues and Fees	5,774.05
	Total Other Objects (900)	5,774.05
	Total Regular Curriculum (120000)	8,423,863.43

### 132000 Vocational Curriculum - Business Education

10E-132000-100	Salaries	58,020.90
	Total Salaries (100)	58,020.90
10E-132000-212	Retirement--Employer's Share	3,676.65
10E-132000-220	Social Security	4,211.46
10E-132000-230	Life Insurance	270.90
10E-132000-240	Health Insurance	16,823.76
10E-132000-250	Other Insurance	127.68
	Total Employee Benefits (200)	25,110.45
10E-132000-410	General Supplies	83.60
10E-132000-470	Textbooks	236.75
	Total Non-Capital Objects (400)	320.35
	Total Vocational Curriculum - Business Education (132000)	83,451.70

### 135000 Vocational Curriculum - Family and Consumer Education

10E-135000-100	Salaries	128,755.08
	Total Salaries (100)	128,755.08
10E-135000-212	Retirement--Employer's Share	8,153.17
10E-135000-220	Social Security	9,386.51
10E-135000-230	Life Insurance	651.51
10E-135000-240	Health Insurance	23,183.40
10E-135000-250	Other Insurance	280.16
	Total Employee Benefits (200)	41,654.75
10E-135000-410	General Supplies	8,050.15
10E-135000-450	Resale Items	1,075.15
	Total Non-Capital Objects (400)	9,125.30
	Total Vocational Curriculum - Family and Consumer Education (135000)	179,535.13

### 136000 Vocational Curriculum - Technology Education

10E-136000-100	Salaries	294,066.31
	Total Salaries (100)	294,066.31
10E-136000-212	Retirement--Employer's Share	18,633.25
10E-136000-220	Social Security	21,971.07
10E-136000-230	Life Insurance	1,242.36



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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
10E-136000-240	Health Insurance	39,133.53
10E-136000-250	Other Insurance	632.73
	<b>Total Employee Benefits (200)</b>	<b>81,612.94</b>
10E-136000-310	Personal Services	5,376.01
10E-136000-342	Employee Travel	271.01
	<b>Total Purchased Services (300)</b>	<b>5,647.02</b>
10E-136000-410	General Supplies	33,590.61
10E-136000-450	Resale Items	4,815.77
	<b>Total Non-Capital Objects (400)</b>	<b>38,406.38</b>
10E-136000-570	Equipment Rental	520.02
	<b>Total Capital Objects (500)</b>	<b>520.02</b>
	<b>Total Vocational Curriculum - Technology Education (136000)</b>	<b>420,252.67</b>

### 138000 Vocational Curriculum - Special Needs

10E-138000-100	Salaries	56,163.24
	<b>Total Salaries (100)</b>	<b>56,163.24</b>
10E-138000-212	Retirement--Employer's Share	3,554.31
10E-138000-220	Social Security	4,150.17
10E-138000-230	Life Insurance	322.56
10E-138000-240	Health Insurance	13,458.99
10E-138000-250	Other Insurance	123.48
	<b>Total Employee Benefits (200)</b>	<b>21,609.51</b>
	<b>Total Vocational Curriculum - Special Needs (138000)</b>	<b>77,772.75</b>

### 140000 Physical Curriculum

10E-140000-100	Salaries	741,248.80
	<b>Total Salaries (100)</b>	<b>741,248.80</b>
10E-140000-212	Retirement--Employer's Share	46,877.05
10E-140000-220	Social Security	55,554.54
10E-140000-230	Life Insurance	4,265.31
10E-140000-240	Health Insurance	104,240.31
10E-140000-250	Other Insurance	1,626.73
	<b>Total Employee Benefits (200)</b>	<b>212,563.94</b>
10E-140000-410	General Supplies	4,444.97
	<b>Total Non-Capital Objects (400)</b>	<b>4,444.97</b>
	<b>Total Physical Curriculum (140000)</b>	<b>958,257.71</b>

### 160000 Co-Curricular Activities

10E-160000-100	Salaries	280,079.24
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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Salaries (100)	280,079.24
10E-160000-212	Retirement--Employer's Share	8,719.65
10E-160000-220	Social Security	21,162.36
	Total Employee Benefits (200)	29,882.01
10E-160000-310	Personal Services	52,995.93
10E-160000-342	Employee Travel	875.00
10E-160000-350	Communication	221.95
	Total Purchased Services (300)	54,092.88
10E-160000-410	General Supplies	51,769.71
10E-160000-420	Apparel	7,427.92
10E-160000-450	Resale Items	1,990.00
	Total Non-Capital Objects (400)	61,187.63
10E-160000-940	Dues and Fees	17,809.50
	Total Other Objects (900)	17,809.50
	Total Co-Curricular Activities (160000)	443,051.26

### 212000 Social Work

10E-212000-100	Salaries	43,408.47
	Total Salaries (100)	43,408.47
10E-212000-212	Retirement--Employer's Share	2,747.28
10E-212000-220	Social Security	3,172.77
10E-212000-230	Life Insurance	257.27
10E-212000-240	Health Insurance	7,058.83
10E-212000-250	Other Insurance	94.08
	Total Employee Benefits (200)	13,330.23
	Total Social Work (212000)	56,738.70

### 213000 Guidance

10E-213000-100	Salaries	505,528.85
	Total Salaries (100)	505,528.85
10E-213000-212	Retirement--Employer's Share	31,998.07
10E-213000-220	Social Security	37,099.80
10E-213000-230	Life Insurance	2,795.58
10E-213000-240	Health Insurance	94,150.35
10E-213000-250	Other Insurance	1,106.07
	Total Employee Benefits (200)	167,149.87
10E-213000-310	Personal Services	29,315.12
10E-213000-342	Employee Travel	0.10
	Total Purchased Services (300)	29,315.22
10E-213000-410	General Supplies	487.36



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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Non-Capital Objects (400)	487.36
	Total Guidance (213000)	702,481.30
<b>214000 Health</b>		
10E-214000-100	Salaries	87,122.07
	Total Salaries (100)	87,122.07
10E-214000-212	Retirement--Employer's Share	5,513.58
10E-214000-220	Social Security	6,657.99
10E-214000-230	Life Insurance	478.59
10E-214000-240	Health Insurance	807.81
10E-214000-250	Other Insurance	188.79
	Total Employee Benefits (200)	13,646.76
10E-214000-310	Personal Services	5,940.97
	Total Purchased Services (300)	5,940.97
10E-214000-410	General Supplies	2,950.08
	Total Non-Capital Objects (400)	2,950.08
	Total Health (214000)	109,659.88
<b>215000 Psychological Services</b>		
10E-215000-100	Salaries	45,176.33
	Total Salaries (100)	45,176.33
10E-215000-212	Retirement--Employer's Share	2,859.00
10E-215000-220	Social Security	3,374.40
10E-215000-230	Life Insurance	251.57
10E-215000-240	Health Insurance	7,574.23
10E-215000-250	Other Insurance	98.44
	Total Employee Benefits (200)	14,157.64
10E-215000-410	General Supplies	75.00
	Total Non-Capital Objects (400)	75.00
	Total Psychological Services (215000)	59,408.97
<b>219000 Other Pupil Services</b>		
10E-219000-100	Salaries	179,839.46
	Total Salaries (100)	179,839.46
10E-219000-212	Retirement--Employer's Share	11,447.62
10E-219000-220	Social Security	13,383.48
10E-219000-230	Life Insurance	755.58
10E-219000-240	Health Insurance	32,818.05
10E-219000-250	Other Insurance	327.90





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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Employee Benefits (200)	58,732.63
10E-219000-310	Personal Services	8,122.45
	Total Purchased Services (300)	8,122.45
10E-219000-410	General Supplies	1,500.00
	Total Non-Capital Objects (400)	1,500.00
	Total Other Pupil Services (219000)	248,194.54

### 221100 Direction of Improvement of Instruction

10E-221100-100	Salaries	117,255.96
	Total Salaries (100)	117,255.96
10E-221100-212	Retirement--Employer's Share	7,627.26
10E-221100-220	Social Security	8,975.20
10E-221100-230	Life Insurance	1,505.52
10E-221100-240	Health Insurance	13,837.66
10E-221100-250	Other Insurance	267.00
10E-221100-290	Other Employee Benefits	1,000.00
	Total Employee Benefits (200)	33,212.64
	Total Direction of Improvement of Instruction (221100)	150,468.60

### 221200 Curriculum Development

10E-221200-100	Salaries	47,503.62
	Total Salaries (100)	47,503.62
10E-221200-212	Retirement--Employer's Share	2,786.73
10E-221200-220	Social Security	3,523.00
	Total Employee Benefits (200)	6,309.73
10E-221200-310	Personal Services	57,103.73
10E-221200-342	Employee Travel	689.94
10E-221200-386	Payment to CESA	14,090.40
	Total Purchased Services (300)	71,884.07
10E-221200-410	General Supplies	37,580.65
	Total Non-Capital Objects (400)	37,580.65
10E-221200-940	Dues and Fees	3,000.00
	Total Other Objects (900)	3,000.00
	Total Curriculum Development (221200)	166,278.07

### 221300 Instructional Staff Training

10E-221300-100	Salaries	23,362.19
	Total Salaries (100)	23,362.19
10E-221300-212	Retirement--Employer's Share	624.16



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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
10E-221300-220	Social Security	1,214.20
10E-221300-290	Other Employee Benefits	5,470.00
	<b>Total Employee Benefits (200)</b>	<b>7,308.36</b>
10E-221300-310	Personal Services	86,178.39
10E-221300-342	Employee Travel	6,897.16
10E-221300-386	Payment to CESA	2,548.56
	<b>Total Purchased Services (300)</b>	<b>95,624.11</b>
10E-221300-410	General Supplies	113,001.93
	<b>Total Non-Capital Objects (400)</b>	<b>113,001.93</b>
10E-221300-550	Equipment Additions	9,165.45
	<b>Total Capital Objects (500)</b>	<b>9,165.45</b>
	<b>Total Instructional Staff Training (221300)</b>	<b>248,462.04</b>

### 221900 Other Improvement of Instruction

10E-221900-100	Salaries	16,430.00
	<b>Total Salaries (100)</b>	<b>16,430.00</b>
10E-221900-212	Retirement--Employer's Share	1,076.10
10E-221900-220	Social Security	1,207.74
	<b>Total Employee Benefits (200)</b>	<b>2,283.84</b>
10E-221900-342	Employee Travel	12.67
	<b>Total Purchased Services (300)</b>	<b>12.67</b>
10E-221900-410	General Supplies	38,365.44
	<b>Total Non-Capital Objects (400)</b>	<b>38,365.44</b>
	<b>Total Other Improvement of Instruction (221900)</b>	<b>57,091.95</b>

### 222000 Library Media

10E-222000-100	Salaries	224,490.42
	<b>Total Salaries (100)</b>	<b>224,490.42</b>
10E-222000-212	Retirement--Employer's Share	14,207.07
10E-222000-220	Social Security	16,693.64
10E-222000-230	Life Insurance	1,278.69
10E-222000-240	Health Insurance	40,376.97
10E-222000-250	Other Insurance	493.92
	<b>Total Employee Benefits (200)</b>	<b>73,050.29</b>
10E-222000-310	Personal Services	524.07
10E-222000-342	Employee Travel	230.00
10E-222000-386	Payment to CESA	4,864.00
	<b>Total Purchased Services (300)</b>	<b>5,618.07</b>
10E-222000-410	General Supplies	5,526.73



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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
10E-222000-430	Instructional Media	123,368.07
	Total Non-Capital Objects (400)	128,894.80
10E-222000-550	Equipment Additions	3,865.93
	Total Capital Objects (500)	3,865.93
	Total Library Media (222000)	435,919.51

### 223100 Athletics Supervision and Coordination

10E-223100-100	Salaries	110,559.07
	Total Salaries (100)	110,559.07
10E-223100-212	Retirement--Employer's Share	6,940.13
10E-223100-220	Social Security	8,305.28
10E-223100-230	Life Insurance	989.73
10E-223100-240	Health Insurance	20,989.32
10E-223100-250	Other Insurance	241.92
10E-223100-290	Other Employee Benefits	250.00
	Total Employee Benefits (200)	37,716.38
10E-223100-310	Personal Services	515.00
10E-223100-342	Employee Travel	2,053.29
	Total Purchased Services (300)	2,568.29
10E-223100-410	General Supplies	9,020.42
	Total Non-Capital Objects (400)	9,020.42
	Total Athletics Supervision and Coordination (223100)	159,864.16

### 223700 Vocational Education Supervision and Coordination

10E-223700-100	Salaries	44,368.56
	Total Salaries (100)	44,368.56
10E-223700-212	Retirement--Employer's Share	2,784.12
10E-223700-220	Social Security	3,293.01
10E-223700-230	Life Insurance	489.60
10E-223700-240	Health Insurance	7,090.80
10E-223700-250	Other Insurance	97.44
	Total Employee Benefits (200)	13,754.97
10E-223700-410	General Supplies	368.00
	Total Non-Capital Objects (400)	368.00
	Total Vocational Education Supervision and Coordination (223700)	58,491.53

### 223900 Other Instructional Staff Supervision and Coordination

10E-223900-100	Salaries	14,465.00
	Total Salaries (100)	14,465.00
10E-223900-212	Retirement--Employer's Share	687.08



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### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
10E-223900-220	Social Security	1,105.19
10E-223900-230	Life Insurance	170.28
10E-223900-240	Health Insurance	2,033.48
10E-223900-250	Other Insurance	30.97
	<b>Total Employee Benefits (200)</b>	<b>4,027.00</b>
10E-223900-310	Personal Services	2,454.00
	<b>Total Purchased Services (300)</b>	<b>2,454.00</b>
	<b>Total Other Instructional Staff Supervision and Coordination (223900)</b>	<b>20,946.00</b>

### 230000 General Administration

10E-230000-100	Salaries	336,596.60
	<b>Total Salaries (100)</b>	<b>336,596.60</b>
10E-230000-212	Retirement--Employer's Share	18,371.58
10E-230000-220	Social Security	25,530.82
10E-230000-230	Life Insurance	850.59
10E-230000-240	Health Insurance	18,906.32
10E-230000-250	Other Insurance	572.58
10E-230000-290	Other Employee Benefits	24,600.00
	<b>Total Employee Benefits (200)</b>	<b>88,831.89</b>
10E-230000-310	Personal Services	157,244.44
10E-230000-342	Employee Travel	119.28
10E-230000-350	Communication	1,064.12
	<b>Total Purchased Services (300)</b>	<b>158,427.84</b>
10E-230000-410	General Supplies	7,001.93
	<b>Total Non-Capital Objects (400)</b>	<b>7,001.93</b>
10E-230000-940	Dues and Fees	8,136.60
	<b>Total Other Objects (900)</b>	<b>8,136.60</b>
	<b>Total General Administration (230000)</b>	<b>598,994.86</b>

### 240000 School Building Administration

10E-240000-100	Salaries	1,007,725.10
	<b>Total Salaries (100)</b>	<b>1,007,725.10</b>
10E-240000-212	Retirement--Employer's Share	62,985.68
10E-240000-220	Social Security	74,407.19
10E-240000-230	Life Insurance	10,003.47
10E-240000-240	Health Insurance	209,589.73
10E-240000-250	Other Insurance	2,144.24
10E-240000-290	Other Employee Benefits	2,000.00
	<b>Total Employee Benefits (200)</b>	<b>361,130.31</b>
10E-240000-310	Personal Services	1,760.58



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

10E

### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
10E-240000-342	Employee Travel	2,078.75
10E-240000-350	Communication	13,231.79
10E-240000-381	Payment to Municipality	53,236.12
	<b>Total Purchased Services (300)</b>	<b>70,307.24</b>
10E-240000-410	General Supplies	131,501.26
	<b>Total Non-Capital Objects (400)</b>	<b>131,501.26</b>
10E-240000-550	Equipment Additions	14,459.61
10E-240000-570	Equipment Rental	43,084.71
	<b>Total Capital Objects (500)</b>	<b>57,544.32</b>
10E-240000-940	Dues and Fees	5,518.32
	<b>Total Other Objects (900)</b>	<b>5,518.32</b>
	<b>Total School Building Administration (240000)</b>	<b>1,633,726.55</b>

### 251000 Direction of Business

10E-251000-100	Salaries	104,199.12
	<b>Total Salaries (100)</b>	<b>104,199.12</b>
10E-251000-212	Retirement--Employer's Share	6,538.56
10E-251000-220	Social Security	7,883.88
10E-251000-230	Life Insurance	1,900.93
10E-251000-240	Health Insurance	6,449.53
10E-251000-250	Other Insurance	229.20
	<b>Total Employee Benefits (200)</b>	<b>23,002.10</b>
10E-251000-310	Personal Services	44,670.18
10E-251000-350	Communication	1,813.64
	<b>Total Purchased Services (300)</b>	<b>46,483.82</b>
10E-251000-410	General Supplies	6,042.44
	<b>Total Non-Capital Objects (400)</b>	<b>6,042.44</b>
10E-251000-570	Equipment Rental	5,550.00
	<b>Total Capital Objects (500)</b>	<b>5,550.00</b>
	<b>Total Direction of Business (251000)</b>	<b>185,277.48</b>

### 252000 Fiscal

10E-252000-100	Salaries	96,499.07
	<b>Total Salaries (100)</b>	<b>96,499.07</b>
10E-252000-212	Retirement--Employer's Share	6,058.28
10E-252000-220	Social Security	6,961.55
10E-252000-230	Life Insurance	278.67
10E-252000-240	Health Insurance	5,672.88
10E-252000-250	Other Insurance	210.72



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

10E

### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Employee Benefits (200)	19,182.10
	Total Fiscal (252000)	115,681.17

#### 253000 Operation

10E-253000-100	Salaries	275,803.67
	Total Salaries (100)	275,803.67
10E-253000-212	Retirement--Employer's Share	12,360.95
10E-253000-220	Social Security	21,383.16
10E-253000-230	Life Insurance	679.73
10E-253000-240	Health Insurance	11,543.50
10E-253000-250	Other Insurance	331.05
	Total Employee Benefits (200)	46,298.39
10E-253000-310	Personal Services	76,730.17
10E-253000-320	Property Services	836,257.11
10E-253000-331	Gas for Heat	177,891.56
10E-253000-336	Electricity Other Than Heat	357,954.30
10E-253000-337	Water	42,402.29
10E-253000-338	Sewerage	38,093.70
10E-253000-339	Other Utilities	30,761.18
10E-253000-348	Vehicle Fuel	18,077.41
	Total Purchased Services (300)	1,578,167.72
10E-253000-410	General Supplies	341,250.98
	Total Non-Capital Objects (400)	341,250.98
10E-253000-550	Equipment Additions	124,960.58
10E-253000-560	Equipment Replacement	72,753.32
	Total Capital Objects (500)	197,713.90
	Total Operation (253000)	2,439,234.66

#### 254100 Direction of Maintenance

10E-254100-100	Salaries	40,500.00
	Total Salaries (100)	40,500.00
10E-254100-220	Social Security	3,098.40
	Total Employee Benefits (200)	3,098.40
10E-254100-342	Employee Travel	5,010.00
	Total Purchased Services (300)	5,010.00
	Total Direction of Maintenance (254100)	48,608.40

#### 254200 Site Repairs

10E-254200-100	Salaries	36,464.87
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# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

10E

### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Salaries (100)	36,464.87
10E-254200-212	Retirement--Employer's Share	1,734.38
10E-254200-220	Social Security	2,746.15
	Total Employee Benefits (200)	4,480.53
10E-254200-310	Personal Services	8,750.00
10E-254200-320	Property Services	883,280.82
10E-254200-350	Communication	1,050.00
	Total Purchased Services (300)	893,080.82
10E-254200-410	General Supplies	519.30
	Total Non-Capital Objects (400)	519.30
10E-254200-550	Equipment Additions	7,240.00
	Total Capital Objects (500)	7,240.00
	Total Site Repairs (254200)	941,785.52

### 254300 Building Repairs

10E-254300-350	Communication	525.00
	Total Purchased Services (300)	525.00
	Total Building Repairs (254300)	525.00

### 254500 Vehicle (Other Than Pupil Transportation) Maintenance & Repairs

10E-254500-100	Salaries	49,060.64
	Total Salaries (100)	49,060.64
10E-254500-212	Retirement--Employer's Share	3,094.80
10E-254500-220	Social Security	3,624.24
10E-254500-230	Life Insurance	164.76
10E-254500-240	Health Insurance	1,538.22
10E-254500-250	Other Insurance	107.27
	Total Employee Benefits (200)	8,529.29
10E-254500-320	Property Services	20,702.45
	Total Purchased Services (300)	20,702.45
	Total Vehicle (Other Than Pupil Transportation) Maintenance & Repairs (254500)	78,292.38

### 254900 Other Maintenance

10E-254900-100	Salaries	50,432.73
	Total Salaries (100)	50,432.73
10E-254900-212	Retirement--Employer's Share	3,181.29
10E-254900-220	Social Security	3,735.01
10E-254900-230	Life Insurance	384.87
10E-254900-240	Health Insurance	1,538.22



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

10E

### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
10E-254900-250	Other Insurance	110.17
	Total Employee Benefits (200)	8,949.56
10E-254900-350	Communication	525.00
	Total Purchased Services (300)	525.00
	Total Other Maintenance (254900)	59,907.29
<b>255000 Facilities Acquisition &amp; Remodeling</b>		
10E-255000-310	Personal Services	444,229.56
10E-255000-320	Property Services	795,654.98
	Total Purchased Services (300)	1,239,884.54
10E-255000-410	General Supplies	136,118.86
	Total Non-Capital Objects (400)	136,118.86
10E-255000-550	Equipment Additions	264,278.11
	Total Capital Objects (500)	264,278.11
	Total Facilities Acquisition & Remodeling (255000)	1,640,281.51
<b>256600 Pupil Transportation - Vehicle Servicing</b>		
10E-256600-348	Vehicle Fuel	240,523.84
	Total Purchased Services (300)	240,523.84
	Total Pupil Transportation - Vehicle Servicing (256600)	240,523.84
<b>256710 Contracted Pupil Transportation - Regular - Home to School</b>		
10E-256710-341	Contracted Pupil Transportation	1,762,315.63
	Total Purchased Services (300)	1,762,315.63
	Total Contracted Pupil Transportation - Regular - Home to School (256710)	1,762,315.63
<b>256730 Contracted Pupil Transportation - Parent Contract - Regular Home to School</b>		
10E-256730-341	Contracted Pupil Transportation	9,820.00
	Total Purchased Services (300)	9,820.00
	Total Contracted Pupil Transportation - Parent Contract - Regular Home to School	9,820.00
<b>256740 Contracted Pupil Transportation - Co-Curricular Activities</b>		
10E-256740-341	Contracted Pupil Transportation	46,701.00
	Total Purchased Services (300)	46,701.00
	Total Contracted Pupil Transportation - Co-Curricular Activities (256740)	46,701.00
<b>256770 Contracted Pupil Transportation - Field Trips</b>		
10E-256770-341	Contracted Pupil Transportation	20,729.36
	Total Purchased Services (300)	20,729.36





# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

10E

### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Contracted Pupil Transportation - Field Trips (256770)	20,729.36
<b>260000 Central Services</b>		
10E-260000-100	Salaries	299,716.74
	Total Salaries (100)	299,716.74
10E-260000-212	Retirement--Employer's Share	17,206.66
10E-260000-220	Social Security	22,979.57
10E-260000-230	Life Insurance	1,693.17
10E-260000-240	Health Insurance	170,007.34
10E-260000-250	Other Insurance	557.70
10E-260000-290	Other Employee Benefits	1,000.00
	Total Employee Benefits (200)	213,444.44
10E-260000-310	Personal Services	136,878.23
10E-260000-342	Employee Travel	16,853.20
10E-260000-350	Communication	49,167.16
10E-260000-360	Data Processing	1,500.00
10E-260000-386	Payment to CESA	5,449.22
	Total Purchased Services (300)	209,847.81
10E-260000-410	General Supplies	458,824.81
10E-260000-440	Non-Capital Equipment	398,160.32
	Total Non-Capital Objects (400)	856,985.13
10E-260000-550	Equipment Additions	74,435.61
10E-260000-570	Equipment Rental	54,318.81
	Total Capital Objects (500)	128,754.42
10E-260000-940	Dues and Fees	6,250.00
	Total Other Objects (900)	6,250.00
	Total Central Services (260000)	1,714,998.54
<b>270000 Insurance and Judgements</b>		
10E-270000-711	District Liability Insurance	10,416.00
10E-270000-712	District Property Insurance	52,760.00
10E-270000-713	Workers Compensation	105,648.00
10E-270000-715	District Multiple Coverage	1,902.00
10E-270000-719	Other District Insurance	14,628.88
10E-270000-730	Unemployment Compensation	36,538.81
	Total Insurance and Judgements (700)	221,893.69
	Total Insurance and Judgements (270000)	221,893.69
<b>292000 Other Retiree Benefits</b>		
10E-292000-218	Retirement--Contribution to Employee Benefit Trust	1,000,500.00



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

10E

### Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
	Total Employee Benefits (200)	1,000,500.00
	Total Other Retiree Benefits (292000)	1,000,500.00
<b>299000 Other Support Services</b>		
10E-299000-310	Personal Services	17,232.66
10E-299000-386	Payment to CESA	23,296.76
	Total Purchased Services (300)	40,529.42
10E-299000-999	Other Miscellaneous	914,642.69
	Total Other Objects (900)	914,642.69
	Total Other Support Services (299000)	955,172.11
<b>411000 Operating Transfers to Another Fund</b>		
10E-411000-827	Transfer to Special Education Fund	4,543,724.20
10E-411000-838	Transfer to Non-Referendum Debt Fund	0.98
	Total Transfers Out (800)	4,543,725.18
	Total Operating Transfers to Another Fund (411000)	4,543,725.18
<b>431000 General Instruction Non-Open Enrollment</b>		
10E-431000-389	Payment to WTCS	79,518.70
	Total Purchased Services (300)	79,518.70
	Total General Instruction Non-Open Enrollment (431000)	79,518.70
<b>435000 General Tuition Open Enrollment</b>		
10E-435000-382	Payment to Wisconsin School District	3,155,542.94
	Total Purchased Services (300)	3,155,542.94
	Total General Tuition Open Enrollment (435000)	3,155,542.94
<b>492000 Adjustments and Refunds</b>		
10E-492000-969	Other Adjustments	9,247.47
10E-492000-971	Refund Payment	2,574.83
10E-492000-972	Property Tax Chargeback and Equalization Aid Repayments	2,927.56
	Total Other Objects (900)	14,749.86
	Total Adjustments and Refunds (492000)	14,749.86
<b>Total Expenditure Accounts for Fund 10</b>		
	Total for 10E (000000)	41,798,371.33



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

27B

### Fund 27 Special Education Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
27B-711000	Cash	5,414.76	-104,511.69
27B-713200	Accounts Receivable	0.00	347.28
27B-715000	Due From Other Governments	164,673.00	185,154.44
27B-717000	Prepaid Expenses	2,824.92	59,178.10
	<b>Total Assets (700000)</b>	<b>172,912.68</b>	<b>140,168.13</b>
<b>800000 Liabilities</b>			
27B-811200	Accounts Payable	20,957.95	4,691.41
27B-811600	Payroll Withholdings and Benefits Payable	150,313.11	133,835.10
27B-814000	Due to Student Organizations	141.62	141.62
27B-815900	Other Deposits Payable	1,500.00	1,500.00
	<b>Total Liabilities (800000)</b>	<b>172,912.68</b>	<b>140,168.13</b>



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

27R

### Fund 27 Special Education Fund - Revenue Accounts

Account	Description	Amount
<b>300 Inter-District Payments Within Wisconsin</b>		
27R-000000-316	State Aid Transits From Wisconsin Districts - Special Education	17,713.28
	Total Transit of Aid (310)	17,713.28
	Total Inter-District Payments Within Wisconsin (300)	17,713.28
<b>500 Revenue From Intermediate Sources</b>		
27R-000000-516	State Special Education Aid Transited Through CESAs	39,258.12
	Total Transit of Aid (510)	39,258.12
	Total Revenue From Intermediate Sources (500)	39,258.12
<b>600 Revenue From State Sources</b>		
27R-000000-611	Special Education State Aid	1,357,200.00
	Total State Aid - Categorical (610)	1,357,200.00
27R-000000-699	Other State Revenue	442.00
	Total Other Revenue From State Sources (690)	442.00
	Total Revenue From State Sources (600)	1,357,642.00
<b>700 Revenue From Federal Sources</b>		
27R-000000-730	Federal Special Projects Aid Through DPI	863,990.36
	Total Federal Special Projects Aid Through DPI (730)	863,990.36
27R-000000-780	Fed Aid from State Agencies Other Than DPI (include Medicaid & Medicaid Admin)	139,901.38
	Total Federal Aid Through State Agencies Other Than DPI (780)	139,901.38
	Total Revenue From Federal Sources (700)	1,003,891.74
<b>411000 Operating Transfers From Another Fund</b>		
27R-411000-110	Transfer From General Fund	4,543,724.20
	Total Operating Transfers From Another Fund (411000)	4,543,724.20
<b>Total Revenue Accounts for Fund 27</b>		
	Total for 27R (000000)	6,962,229.34



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

27E

### Fund 27 Special Education Fund - Expenditure Accounts

Account	Description	Amount
<b>150000 Special Education Curriculum</b>		
27E-150000-100	Salaries	3,025,987.16
	<b>Total Salaries (100)</b>	<b>3,025,987.16</b>
27E-150000-212	Retirement--Employer's Share	186,142.49
27E-150000-218	Retirement--Contribution to Employee Benefit Trust	149,500.00
27E-150000-220	Social Security	220,657.36
27E-150000-230	Life Insurance	14,263.51
27E-150000-240	Health Insurance	626,668.29
27E-150000-250	Other Insurance	5,552.62
	<b>Total Employee Benefits (200)</b>	<b>1,202,784.27</b>
27E-150000-310	Personal Services	22,354.27
27E-150000-342	Employee Travel	4,101.60
	<b>Total Purchased Services (300)</b>	<b>26,455.87</b>
27E-150000-410	General Supplies	91,460.01
	<b>Total Non-Capital Objects (400)</b>	<b>91,460.01</b>
27E-150000-550	Equipment Additions	4,918.54
	<b>Total Capital Objects (500)</b>	<b>4,918.54</b>
27E-150000-940	Dues and Fees	3,000.00
	<b>Total Other Objects (900)</b>	<b>3,000.00</b>
	<b>Total Special Education Curriculum (150000)</b>	<b>4,354,605.85</b>
<b>212000 Social Work</b>		
27E-212000-100	Salaries	62,466.39
	<b>Total Salaries (100)</b>	<b>62,466.39</b>
27E-212000-212	Retirement--Employer's Share	3,952.99
27E-212000-220	Social Security	4,565.74
27E-212000-230	Life Insurance	370.63
27E-212000-240	Health Insurance	10,157.63
27E-212000-250	Other Insurance	135.21
	<b>Total Employee Benefits (200)</b>	<b>19,182.20</b>
	<b>Total Social Work (212000)</b>	<b>81,648.59</b>
<b>213000 Guidance</b>		
27E-213000-100	Salaries	52,453.27
	<b>Total Salaries (100)</b>	<b>52,453.27</b>
27E-213000-212	Retirement--Employer's Share	3,320.33
27E-213000-220	Social Security	3,843.06
27E-213000-230	Life Insurance	284.55
27E-213000-240	Health Insurance	9,713.55



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

27E

### Fund 27 Special Education Fund - Expenditure Accounts

Account	Description	Amount
27E-213000-250	Other Insurance	114.66
	Total Employee Benefits (200)	17,276.15
	Total Guidance (213000)	69,729.42
<b>214000 Health</b>		
27E-214000-100	Salaries	35,068.53
	Total Salaries (100)	35,068.53
27E-214000-212	Retirement--Employer's Share	2,219.28
27E-214000-220	Social Security	2,680.22
27E-214000-230	Life Insurance	195.30
27E-214000-240	Health Insurance	330.00
27E-214000-250	Other Insurance	77.28
	Total Employee Benefits (200)	5,502.08
	Total Health (214000)	40,570.61
<b>215000 Psychological Services</b>		
27E-215000-100	Salaries	237,512.70
	Total Salaries (100)	237,512.70
27E-215000-212	Retirement--Employer's Share	15,029.84
27E-215000-220	Social Security	17,740.33
27E-215000-230	Life Insurance	1,320.91
27E-215000-240	Health Insurance	39,765.89
27E-215000-250	Other Insurance	516.35
	Total Employee Benefits (200)	74,373.32
27E-215000-410	General Supplies	508.47
	Total Non-Capital Objects (400)	508.47
	Total Psychological Services (215000)	312,394.49
<b>218100 Occupational Therapy</b>		
27E-218100-310	Personal Services	151,227.97
	Total Purchased Services (300)	151,227.97
27E-218100-410	General Supplies	1,896.07
	Total Non-Capital Objects (400)	1,896.07
	Total Occupational Therapy (218100)	153,124.04
<b>218200 Physical Therapy</b>		
27E-218200-310	Personal Services	23,478.37
	Total Purchased Services (300)	23,478.37
	Total Physical Therapy (218200)	23,478.37



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

27E

### Fund 27 Special Education Fund - Expenditure Accounts

Account	Description	Amount
<b>221300 Instructional Staff Training</b>		
27E-221300-100	Salaries	6,797.20
	Total Salaries (100)	6,797.20
27E-221300-212	Retirement--Employer's Share	415.60
27E-221300-220	Social Security	503.34
	Total Employee Benefits (200)	918.94
	Total Instructional Staff Training (221300)	7,716.14
<b>223300 Special Education Supervision and Coordination</b>		
27E-223300-100	Salaries	131,544.13
	Total Salaries (100)	131,544.13
27E-223300-212	Retirement--Employer's Share	7,128.38
27E-223300-220	Social Security	9,915.76
27E-223300-230	Life Insurance	910.74
27E-223300-240	Health Insurance	15,710.09
27E-223300-250	Other Insurance	252.09
27E-223300-290	Other Employee Benefits	1,220.00
	Total Employee Benefits (200)	35,137.06
27E-223300-310	Personal Services	16,743.04
27E-223300-342	Employee Travel	1,720.76
27E-223300-350	Communication	1,467.77
	Total Purchased Services (300)	19,931.57
27E-223300-410	General Supplies	5,437.91
	Total Non-Capital Objects (400)	5,437.91
27E-223300-940	Dues and Fees	5,755.72
	Total Other Objects (900)	5,755.72
	Total Special Education Supervision and Coordination (223300)	197,806.39
<b>251000 Direction of Business</b>		
27E-251000-310	Personal Services	1,952.16
	Total Purchased Services (300)	1,952.16
	Total Direction of Business (251000)	1,952.16
<b>253000 Operation</b>		
27E-253000-310	Personal Services	5,662.33
27E-253000-320	Property Services	90,882.37
27E-253000-331	Gas for Heat	25,518.95
27E-253000-336	Electricity Other Than Heat	51,232.01
27E-253000-337	Water	5,539.92



# Kaukauna Area

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27E

### Fund 27 Special Education Fund - Expenditure Accounts

Account	Description	Amount
27E-253000-338	Sewerage	5,166.41
27E-253000-339	Other Utilities	4,328.18
	<b>Total Purchased Services (300)</b>	<b>188,330.17</b>
27E-253000-410	General Supplies	24,692.45
	<b>Total Non-Capital Objects (400)</b>	<b>24,692.45</b>
27E-253000-550	Equipment Additions	34,316.00
	<b>Total Capital Objects (500)</b>	<b>34,316.00</b>
	<b>Total Operation (253000)</b>	<b>247,338.62</b>
<b>254200 Site Repairs</b>		
27E-254200-310	Personal Services	1,250.00
27E-254200-320	Property Services	98,532.11
27E-254200-350	Communication	150.00
	<b>Total Purchased Services (300)</b>	<b>99,932.11</b>
27E-254200-550	Equipment Additions	10,514.00
	<b>Total Capital Objects (500)</b>	<b>10,514.00</b>
	<b>Total Site Repairs (254200)</b>	<b>110,446.11</b>
<b>254300 Building Repairs</b>		
27E-254300-350	Communication	75.00
	<b>Total Purchased Services (300)</b>	<b>75.00</b>
	<b>Total Building Repairs (254300)</b>	<b>75.00</b>
<b>254900 Other Maintenance</b>		
27E-254900-350	Communication	75.00
	<b>Total Purchased Services (300)</b>	<b>75.00</b>
	<b>Total Other Maintenance (254900)</b>	<b>75.00</b>
<b>255000 Facilities Acquisition &amp; Remodeling</b>		
27E-255000-550	Equipment Additions	7,375.00
	<b>Total Capital Objects (500)</b>	<b>7,375.00</b>
	<b>Total Facilities Acquisition &amp; Remodeling (255000)</b>	<b>7,375.00</b>
<b>256300 Pupil Transportation - Vehicle Acquisition</b>		
27E-256300-560	Equipment Replacement	20,252.00
	<b>Total Capital Objects (500)</b>	<b>20,252.00</b>
	<b>Total Pupil Transportation - Vehicle Acquisition (256300)</b>	<b>20,252.00</b>
<b>256740 Contracted Pupil Transportation - Co-Curricular Activities</b>		
27E-256740-341	Contracted Pupil Transportation	7,720.00





# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

27E

### Fund 27 Special Education Fund - Expenditure Accounts

Account	Description	Amount
	Total Purchased Services (300)	7,720.00
	Total Contracted Pupil Transportation - Co-Curricular Activities (256740)	7,720.00
<b>256750 Contracted Pupil Transportation - Special Education</b>		
27E-256750-341	Contracted Pupil Transportation	193,923.39
27E-256750-344	Contracted Pupil Transportation for IEP Medical Services	150,884.39
	Total Purchased Services (300)	344,807.78
	Total Contracted Pupil Transportation - Special Education (256750)	344,807.78
<b>256770 Contracted Pupil Transportation - Field Trips</b>		
27E-256770-341	Contracted Pupil Transportation	4,507.91
	Total Purchased Services (300)	4,507.91
	Total Contracted Pupil Transportation - Field Trips (256770)	4,507.91
<b>260000 Central Services</b>		
27E-260000-310	Personal Services	7,082.19
	Total Purchased Services (300)	7,082.19
27E-260000-410	General Supplies	279,527.88
27E-260000-440	Non-Capital Equipment	20,325.00
	Total Non-Capital Objects (400)	299,852.88
27E-260000-550	Equipment Additions	13,469.88
	Total Capital Objects (500)	13,469.88
	Total Central Services (260000)	320,404.95
<b>299000 Other Support Services</b>		
27E-299000-310	Personal Services	56,105.98
	Total Purchased Services (300)	56,105.98
	Total Other Support Services (299000)	56,105.98
<b>436000 Special Education Non-Open Enrollment</b>		
27E-436000-386	Payment to CESA	471,981.46
	Total Purchased Services (300)	471,981.46
	Total Special Education Non-Open Enrollment (436000)	471,981.46
<b>437000 Special Education Open Enrollment</b>		
27E-437000-382	Payment to Wisconsin School District	98,738.93
	Total Purchased Services (300)	98,738.93
	Total Special Education Open Enrollment (437000)	98,738.93



# Kaukauna Area

FY 2012-2013 Annual Report (PI-1505)

27E

**Fund 27 Special Education Fund - Expenditure Accounts**

Account	Description	Amount
<b>492000 Adjustments and Refunds</b>		
27E-492000-969	Other Adjustments	28,297.66
27E-492000-971	Refund Payment	1,076.88
	Total Other Objects (900)	29,374.54
	Total Adjustments and Refunds (492000)	29,374.54
<b>Total Expenditure Accounts for Fund 27</b>		
	Total for 27E (000000)	6,962,229.34



# Kaukauna Area

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**38B**

**Fund 38 Non-Referendum Debt Service Fund - Balance Sheet Accounts**

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
38B-711000	Cash	55,638.77	50,760.25
	<b>Total Assets (700000)</b>	<b>55,638.77</b>	<b>50,760.25</b>
<b>900000 Fund Equity</b>			
38B-936320	Restricted for Other Debt Service Retirement	55,638.77	50,760.25
	<b>Total Fund Equity (900000)</b>	<b>55,638.77</b>	<b>50,760.25</b>



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**38R**

### Fund 38 Non-Referendum Debt Service Fund - Revenue Accounts

Account	Description	Amount
<b>200 Revenue From Local Sources</b>		
38R-000000-211	Current Property Tax Levy	346,312.00
	Total Taxes (210)	346,312.00
	Total Revenue From Local Sources (200)	346,312.00
<b>411000 Operating Transfers From Another Fund</b>		
38R-411000-110	Transfer From General Fund	0.98
	Total Operating Transfers From Another Fund (411000)	0.98
<b>Total Revenue Accounts for Fund 38</b>		
	Total for 38R (000000)	346,312.98



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**38E**

### Fund 38 Non-Referendum Debt Service Fund - Expenditure Accounts

Account	Description	Amount
<b>281000 Long-Term Capital Debt</b>		
38E-281000-673	Long-Term Note Principal	50,000.00
	Total Debt Retirement (600)	50,000.00
	Total Long-Term Capital Debt (281000)	50,000.00
<b>289000 Other Long-Term General Obligation Debt</b>		
38E-289000-675	Long-Term Bond Principal	190,000.00
38E-289000-685	Long-Term Bond Interest	111,191.50
	Total Debt Retirement (600)	301,191.50
	Total Other Long-Term General Obligation Debt (289000)	301,191.50
<b>Total Expenditure Accounts for Fund 38</b>		
	Total for 38E (000000)	351,191.50



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**39B**

### Fund 39 Referendum Approved Debt Service Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
39B-711000	Cash	221,575.15	168,325.00
	<b>Total Assets (700000)</b>	<b>221,575.15</b>	<b>168,325.00</b>
<b>900000 Fund Equity</b>			
39B-936310	Restricted for Debt Refinancing	17,115.84	0.00
39B-936320	Restricted for Other Debt Service Retirement	204,459.31	168,325.00
	<b>Total Fund Equity (900000)</b>	<b>221,575.15</b>	<b>168,325.00</b>



# Kaukauna Area

FY 2012-2013 Annual Report (PI-1505)

39R

## Fund 39 Referendum Approved Debt Service Fund - Revenue Accounts

Account	Description	Amount
<b>200 Revenue From Local Sources</b>		
39R-000000-211	Current Property Tax Levy	2,518,499.85
	Total Taxes (210)	2,518,499.85
	Total Revenue From Local Sources (200)	2,518,499.85
<b>Total Revenue Accounts for Fund 39</b>		
	Total for 39R (000000)	2,518,499.85



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**39E**

### Fund 39 Referendum Approved Debt Service Fund - Expenditure Accounts

Account	Description	Amount
<b>281000 Long-Term Capital Debt</b>		
39E-281000-675	Long-Term Bond Principal	2,170,000.00
39E-281000-685	Long-Term Bond Interest	384,634.16
	Total Debt Retirement (600)	2,554,634.16
	Total Long-Term Capital Debt (281000)	2,554,634.16
<b>282000 Refinancing</b>		
39E-282000-685	Long-Term Bond Interest	17,115.84
	Total Debt Retirement (600)	17,115.84
	Total Refinancing (282000)	17,115.84
<b>Total Expenditure Accounts for Fund 39</b>		
	Total for 39E (000000)	2,571,750.00





# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**49B**

### Fund 49 Other Capital Projects Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
49B-711000	Cash	490,000.00	-101,324.00
	Total Assets (700000)	490,000.00	-101,324.00
<b>800000 Liabilities</b>			
49B-811200	Accounts Payable	0.00	1,748,495.00
	Total Liabilities (800000)	0.00	1,748,495.00
<b>900000 Fund Equity</b>			
49B-936900	Restricted Fund Balance	490,000.00	-1,849,819.00
	Total Fund Equity (900000)	490,000.00	-1,849,819.00



# Kaukauna Area

FY 2012-2013 Annual Report (PI-1505)

49R

**Fund 49 Other Capital Projects Fund - Revenue Accounts**

Account	Description	Amount
<b>900 Other Revenue</b>		
49R-000000-969	Other Adjustments	40,000.00
	Total Adjustments (960)	40,000.00
	Total Other Revenue (900)	40,000.00
<b>Total Revenue Accounts for Fund 49</b>		
	Total for 49R (000000)	40,000.00



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**49E**

### Fund 49 Other Capital Projects Fund - Expenditure Accounts

Account	Description	Amount
<b>255000 Facilities Acquisition &amp; Remodeling</b>		
49E-255000-320	Property Services	2,239,611.00
	Total Purchased Services (300)	2,239,611.00
49E-255000-550	Equipment Additions	140,208.00
	Total Capital Objects (500)	140,208.00
	Total Facilities Acquisition & Remodeling (255000)	2,379,819.00
<b>Total Expenditure Accounts for Fund 49</b>		
	Total for 49E (000000)	2,379,819.00



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**50B**

### Fund 50 Food Service Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
50B-711000	Cash	74,206.72	36,778.93
50B-713200	Accounts Receivable	0.00	1,215.95
50B-715000	Due From Other Governments	0.00	7,044.08
50B-716100	Inventory	28,318.02	28,518.03
50B-717000	Prepaid Expenses	45.89	672.92
	<b>Total Assets (700000)</b>	<b>102,570.63</b>	<b>74,229.91</b>
<b>800000 Liabilities</b>			
50B-811200	Accounts Payable	14,073.63	28,382.17
50B-811600	Payroll Withholdings and Benefits Payable	2,043.48	2,790.76
50B-816900	Other Deferred Revenue	24,839.40	26,264.50
	<b>Total Liabilities (800000)</b>	<b>40,956.51</b>	<b>57,437.43</b>
<b>900000 Fund Equity</b>			
50B-935100	Nonspendable Fund Balance	28,318.02	2,253.53
50B-936500	Restricted for Food Service Programs	12,242.88	0.00
50B-938900	Assigned Fund Balance	21,053.22	14,538.95
	<b>Total Fund Equity (900000)</b>	<b>61,614.12</b>	<b>16,792.48</b>



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

50R

### Fund 50 Food Service Fund - Revenue Accounts

Account	Description	Amount
<b>200 Revenue From Local Sources</b>		
50R-000000-251	Food Sales - Pupil	673,134.38
50R-000000-252	Food Sales - Adults	34,509.46
50R-000000-259	Food Sales - Other	18,050.44
	Total Food Service Receipts (250)	725,694.28
	Total Revenue From Local Sources (200)	725,694.28
<b>600 Revenue From State Sources</b>		
50R-000000-617	Food Service State Aid	19,012.61
	Total State Aid - Categorical (610)	19,012.61
	Total Revenue From State Sources (600)	19,012.61
<b>700 Revenue From Federal Sources</b>		
50R-000000-714	Donated Commodities	79,929.29
50R-000000-717	Federal Food Service Aid	493,638.19
	Total Federal Aid - Categorical (710)	573,567.48
	Total Revenue From Federal Sources (700)	573,567.48
<b>Total Revenue Accounts for Fund 50</b>		
	Total for 50R (000000)	1,318,274.37



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

50E

### Fund 50 Food Service Fund - Expenditure Accounts

Account	Description	Amount
<b>253000 Operation</b>		
50E-253000-100	Salaries	19,951.20
	<b>Total Salaries (100)</b>	<b>19,951.20</b>
50E-253000-212	Retirement--Employer's Share	1,253.08
50E-253000-220	Social Security	1,498.52
50E-253000-230	Life Insurance	72.11
50E-253000-240	Health Insurance	3,516.57
50E-253000-250	Other Insurance	36.19
	<b>Total Employee Benefits (200)</b>	<b>6,376.47</b>
	<b>Total Operation (253000)</b>	<b>26,327.67</b>
<b>257000 Food Service Operation</b>		
50E-257000-310	Personal Services	702,962.93
50E-257000-320	Property Services	55,765.12
50E-257000-343	Contracted Service Travel	3,633.96
50E-257000-350	Communication	6,383.99
50E-257000-387	Payment to State	44,161.10
	<b>Total Purchased Services (300)</b>	<b>812,907.10</b>
50E-257000-410	General Supplies	471,682.80
50E-257000-440	Non-Capital Equipment	6,064.79
	<b>Total Non-Capital Objects (400)</b>	<b>477,747.59</b>
50E-257000-550	Equipment Additions	17,946.16
50E-257000-570	Equipment Rental	1,612.00
	<b>Total Capital Objects (500)</b>	<b>19,558.16</b>
50E-257000-940	Dues and Fees	26,555.49
	<b>Total Other Objects (900)</b>	<b>26,555.49</b>
	<b>Total Food Service Operation (257000)</b>	<b>1,336,768.34</b>
<b>Total Expenditure Accounts for Fund 50</b>		
	<b>Total for 50E (000000)</b>	<b>1,363,096.01</b>



# Kaukauna Area

FY 2012-2013 Annual Report (PI-1505)

60B

## Fund 60 Agency Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
60B-711000	Cash	17,533.13	14,376.62
	<b>Total Assets (700000)</b>	<b>17,533.13</b>	<b>14,376.62</b>
<b>800000 Liabilities</b>			
60B-814000	Due to Student Organizations	17,533.13	14,376.62
	<b>Total Liabilities (800000)</b>	<b>17,533.13</b>	<b>14,376.62</b>



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

72B

### Fund 72 Private Purpose Trust Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
72B-711000	Cash	817.50	817.88
72B-712000	Investments	171,800.98	172,340.08
72B-713300	Interest Receivable	6.59	235.95
	<b>Total Assets (700000)</b>	<b>172,625.07</b>	<b>173,393.91</b>
<b>800000 Liabilities</b>			
72B-819000	Other Fund Liabilities	817.50	817.88
	<b>Total Liabilities (800000)</b>	<b>817.50</b>	<b>817.88</b>
<b>900000 Fund Equity</b>			
72B-936900	Restricted Fund Balance	171,807.57	172,576.03
	<b>Total Fund Equity (900000)</b>	<b>171,807.57</b>	<b>172,576.03</b>





# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

72R

### Fund 72 Private Purpose Trust Fund - Revenue Accounts

Account	Description	Amount
<b>200 Revenue From Local Sources</b>		
72R-000000-280	Earnings - Investments	2,691.46
	Total Earnings on Investments (280)	2,691.46
72R-000000-291	Gifts, Fundraising, Contributions and Development	1,877.00
	Total Other Revenue from Local Sources (290)	1,877.00
	Total Revenue From Local Sources (200)	4,568.46
<b>Total Revenue Accounts for Fund 72</b>		
	Total for 72R (000000)	4,568.46



# Kaukauna Area

FY 2012-2013 Annual Report (PI-1505)

72E

## Fund 72 Private Purpose Trust Fund - Expenditure Accounts

Account	Description	Amount
<b>420000 Fiduciary Fund Expenditures</b>		
72E-420000-991	Trust Fund Disbursements	3,800.00
	Total Other Objects (900)	3,800.00
	Total Fiduciary Fund Expenditures (420000)	3,800.00
<b>Total Expenditure Accounts for Fund 72</b>		
	Total for 72E (000000)	3,800.00



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**73B**

### Fund 73 Employee Benefit Trust Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
73B-711000	Cash	1,814,939.07	1,926,168.90
73B-713200	Accounts Receivable	144.00	0.00
73B-717000	Prepaid Expenses	8,986.26	48,454.08
	<b>Total Assets (700000)</b>	<b>1,824,069.33</b>	<b>1,974,622.98</b>
<b>800000 Liabilities</b>			
73B-811200	Accounts Payable	142.80	158.20
73B-816900	Other Deferred Revenue	216.00	2,477.20
	<b>Total Liabilities (800000)</b>	<b>358.80</b>	<b>2,635.40</b>
<b>900000 Fund Equity</b>			
73B-936900	Restricted Fund Balance	1,823,710.53	1,971,987.58
	<b>Total Fund Equity (900000)</b>	<b>1,823,710.53</b>	<b>1,971,987.58</b>



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

73R

### Fund 73 Employee Benefit Trust Fund - Revenue Accounts

Account	Description	Amount
<b>200 Revenue From Local Sources</b>		
73R-000000-280	Earnings - Investments	15,151.66
	Total Earnings on Investments (280)	15,151.66
	Total Revenue From Local Sources (200)	15,151.66
<b>900 Other Revenue</b>		
73R-000000-951	District Contribution - OPEB and Supplemental Pension Type (Stipend) Benefits	150,000.00
73R-000000-952	Plan Member Contributions - OPEB	18,701.39
	Unknown	1,168,701.39
	Total Other Revenue (900)	1,168,701.39
<b>Total Revenue Accounts for Fund 73</b>		
	Total for 73R (000000)	1,183,853.05



# Kaukauna Area

FY 2012-2013 Annual Report (PI-1505)

73E

## Fund 73 Employee Benefit Trust Fund - Expenditure Accounts

Account	Description	Amount
<b>420000 Fiduciary Fund Expenditures</b>		
73E-420000-991	Trust Fund Disbursements	1,035,576.00
	Total Other Objects (900)	1,035,576.00
	Total Fiduciary Fund Expenditures (420000)	1,035,576.00
<b>Total Expenditure Accounts for Fund 73</b>		
	Total for 73E (000000)	1,035,576.00



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**80B**

### Fund 80 Community Service Fund - Balance Sheet Accounts

Account	Description	Beginning of Year	End of Year
<b>700000 Assets</b>			
80B-711000	Cash	22,968.75	0.00
80B-717000	Prepaid Expenses	0.00	544.82
	Total Assets (700000)	22,968.75	544.82
<b>900000 Fund Equity</b>			
80B-938900	Assigned Fund Balance	22,968.75	544.82
	Total Fund Equity (900000)	22,968.75	544.82



# Kaukauna Area

FY 2012-2013 Annual Report (PI-1505)

80R

## Fund 80 Community Service Fund - Revenue Accounts

Account	Description	Amount
<b>200 Revenue From Local Sources</b>		
80R-000000-211	Current Property Tax Levy	79,373.11
	Total Taxes (210)	79,373.11
	Total Revenue From Local Sources (200)	79,373.11
<b>Total Revenue Accounts for Fund 80</b>		
	Total for 80R (000000)	79,373.11



# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**80E**

### Fund 80 Community Service Fund - Expenditure Accounts

Account	Description	Amount
<b>240000 School Building Administration</b>		
80E-240000-381	Payment to Municipality	50,000.00
	<b>Total Purchased Services (300)</b>	<b>50,000.00</b>
80E-240000-940	Dues and Fees	9,037.32
	<b>Total Other Objects (900)</b>	<b>9,037.32</b>
	<b>Total School Building Administration (240000)</b>	<b>59,037.32</b>
<b>253000 Operation</b>		
80E-253000-100	Salaries	18,709.44
	<b>Total Salaries (100)</b>	<b>18,709.44</b>
80E-253000-212	Retirement--Employer's Share	1,174.00
80E-253000-220	Social Security	1,360.57
80E-253000-230	Life Insurance	26.95
80E-253000-240	Health Insurance	6,807.49
80E-253000-250	Other Insurance	31.27
	<b>Total Employee Benefits (200)</b>	<b>9,400.28</b>
	<b>Total Operation (253000)</b>	<b>28,109.72</b>
<b>254200 Site Repairs</b>		
80E-254200-550	Equipment Additions	14,650.00
	<b>Total Capital Objects (500)</b>	<b>14,650.00</b>
	<b>Total Site Repairs (254200)</b>	<b>14,650.00</b>
<b>Total Expenditure Accounts for Fund 80</b>		
	<b>Total for 80E (000000)</b>	<b>101,797.04</b>





# Kaukauna Area

## FY 2012-2013 Annual Report (PI-1505)

**08B**

### General Long-Term Obligation Accounts

Account	Description	Beginning of Year	End of Year
<b>800000 Liabilities</b>			
08B-842100	Long-Term Notes Payable	400,000.00	350,000.00
08B-842300	Long-Term Bonds Payable	13,810,000.00	11,450,000.00
08B-842600	Capital Leases Payable	1,122.60	1,122.60
	<b>Total Liabilities (800000)</b>	<b>14,211,122.60</b>	<b>11,801,122.60</b>