



Wisconsin Rapids Public Schools
Board of Education

BUDGET MEETING DOCUMENTS

July 9, 2012

CONTENTS

2012-13 Revenue Limit Worksheet

Budget for Adoption

Revenues 2012-13

Expenditures 2012-13

2012-13
Revenue Limit Worksheet



DATA AS OF 1/13/12, 1:53PM

| | | |
|--|---|-------------------|
| Line 1: 2011-2012 Base Revenue | = | 43,291,175 |
| Line 1 Amnt May Not Exceed Line 9-Line 7B of Final 11-12 Revenue Limit. | | |
| 2011-12 General Aid Certification (11-12 line 12A) | + | 33,864,765 |
| 2011-12 Computer Aid Received (11-12 line 18, Src 6) | + | 122,861 |
| 2011-12 Hi Pov Aid (11-12 line 12B) | + | 0 |
| 2011-12 Fnd 10 Levy Cert (11-12 In 19, levy 10 Src 21) | + | 9,303,549 |
| 2011-12 Fnd 38 Levy Cert (11-12 In 14B, levy 38 Src 2) | + | 0 |
| 2011-12 Fnd 41 Levy Cert (11-12 In 14C, levy 41 Src 2) | + | 0 |
| 2011-12 Low Rev Aid (11-12 Ln 16) | + | 0 |
| 2011-12 Aid Penalty for Over Levy (11-12 Results) | - | 0 |
| 2011-12 Penalty for Unspent Energy Exemption | - | 0 |
| 2011-12 Total Levy for All Non-Recurring Exemptions* | - | 0 |
| NET 2011-12 Base Revenue (LINE 1) | = | 43,291,175 |

* For 11-12 Non-Recurring Exemptions Levy Amount, enter actual amnt used.
(Non-Recurring Referenda, Declining Enrollment, Line 7B Hold Harmless, Energy Effic)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:(09+.4ss)+(10+.4ss)+(11+.4ss) / 3 = **5,397**

| | 2009 | 2010 | 2011 |
|--------------|-------|-------|-------|
| Summer fte: | 105 | 95 | 90 |
| % (40,40,40) | 42 | 38 | 36 |
| Sept fte: | 5,485 | 5,398 | 5,192 |
| Total fte | 5,527 | 5,436 | 5,228 |

Line 6: Curr Avg:(10+.4ss)+(11+.4ss)+(12+.4ss) / 3 = **5,263**

| | 2010 | 2011 | 2012 |
|--------------|-------|-------|-------|
| Summer fte: | 95 | 90 | 88 |
| % (40,40,40) | 38 | 36 | 35 |
| Sept fte: | 5,398 | 5,192 | 5,089 |
| Total fte | 5,436 | 5,228 | 5,124 |

Line 10B: Declining Enrollment Exemption = **1,206,000**
Average FTE Loss (Line 2 - Line 6, if > 0) = **134**
X 1.00 = **134**
X (Line 5, Maximum 2012-2013 Revenue per Memb) = **9,000.00**
Non-Recurring Exemption Amount: **1,206,000**

Line 17: State Aid for Exempt Computers = **129,391**
Line 17 = A X (Line 16 / C) (to 8 decimals) Round to Dollar

2012 Property Values (UPDATE in Oct 2012).

| | | |
|---|----------|---------------|
| A. 2012 Exempt Computer Property Valuation | Required | 13,077,300 |
| B. 2012 TIF-Out Tax Apportionment Equalized Valuation | | 2,142,632,655 |
| C. 2012 TIF-Out Value plus Exempt Computers (A + B) | | 2,155,709,955 |

Computer aid replaces a portion of proposed Fund 10 Levy

CELL COLOR KEY: Auto-Calc fr Data Tab District Entered

Districts are responsible for the integrity of the revenue limit data and computation. Data appearing in this spreadsheet reflects information submitted to the Department and is unaudited.

2012-2013 Revenue Limit Worksheet

| | | |
|--|------------------------|------------------------|
| 1. 2011-12 Base Revenue (Funds 10, 38, 41) | (from left) | 43,291,175 |
| 2. Base Sept Membership Avg (09+.4ss, 10+.4ss, 11+.4ss/3) | (from left) | 5,397 |
| 3. 2011-12 Base Revenue Per Member (Ln 1 / Ln2) | (with cents) | 8,021.34 |
| 4. 2012-13 Per Member Change (A+B) | | 978.66 |
| A. Allowed Per Pupil Change (\$50.00) | | 50.00 |
| B. Low Rev Incr ((9,000 - (3 + 4A))-4C) Not < 0 | | 928.66 |
| C. Low Rev Dist in CCDEB (enter adjustmnt provided by DPI) | | 0.00 |
| 5. 2012-13 Maximum Revenue / Memb (Ln 3 + Ln 4) | | 9,000.00 |
| 6. Current Membership Avg (10+.4ss, 11+.4ss, 12+.4ss/3) | (from left) | 5,263 |
| 7. 2012-13 Rev Limit, No Exemptions (Ln 5 x Ln 6) + Ln 7B | (rounded) | 47,367,000 |
| A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6) | | 47,367,000 |
| B. Hold Harm Non-Recurr Exemption from 2010-11 | | 0 |
| 8. Total Recurring Exemptions (A+B+C+D+E) | (rounded) | 5,715,977 |
| A. Prior Year Carryover | | 5,669,689 |
| B. Transfer of Service (if negative, include sign) | | 46,288 |
| C. Transfer of Territory (if negative, include sign) | | |
| D. Federal Impact Aid Loss (2010-11 to 2011-12) | | |
| E. Recurring Referenda to Exceed (If 12-13 is first year) | | |
| 9. 2012-13 Limit with Recurring Exemptions (Ln 7 + Ln 8) | | 53,082,977 |
| 10. Total 2012-13 Non-Recurring Exemptions (A+B+C+D) | | 1,206,000 |
| A. Non-Recurring Referenda, to Exceed 2012-13 Limit | | |
| B. Declining Enrollment Exemptn for 12-13 (from left) | | 1,206,000 |
| C. Energy Efficiency Exemption for 12-13 | | |
| D. Adjustment for Refunded/Rescinded Taxes, 2012-13 | | |
| 11. 2012-13 Revenue Limit With All Exemptions (Ln 9 + Ln 10) | | 54,288,977 |
| 12. Total Aid to be Used in Computation (12A + 12B) | | 32,959,716 |
| A. October 15 Certification of 2012-13 General Aid | | 32,959,716 |
| B. State Aid to High Poverty Districts (not all dists) <i>Source 628</i> | | 0 |
| 13. Allowable Limited Revenue: (Line 11 - Line 12) | | 21,329,261 |
| (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.) | | |
| 14. Total Limited Revenue To Be Used (A+B+C) | Not >line 13 | 21,329,261 |
| Entries Required Below: Amnts Needed by Purpose and Fund: | | |
| A. Gen Operations: Fnd 10 including Src 211 & Src 691 | 21,329,261 | (Proposed Fund 10) |
| B. Non-Referendum Debt (inside limit) Fnd 38 Src 210 | | (to Budget Rpt) |
| C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210 | | (to Budget Rpt) |
| 15. Total Revenue from Other Levies | (A+B+C+D): | 0 |
| A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210) | | Entry Required |
| B. Community Services (Fnd 80 Src 210) | | (to Budget Rpt) |
| C. Prior Year Levy Chargeback (Src 212) | | (to Budget Rpt) |
| D. Other Levy Revenue - Milwaukee & Kenosha Only | | (to Budget Rpt) |
| 16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15) | | 21,329,261 |
| 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered | (to Budget Rpt) | 129,391 |
| 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2012-13 Budget | | 21,199,870 |
| <i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board.</i> | | |
| 19. Total Fall, 2012 All Fund Tax Levy (14B + 14C + 15 + 18) | | 21,199,870 |
| Line 19 is the total levy to be apportioned in the PI-401. | | Levy Rate = 0.00989431 |
| 20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A) | | 0 |
| 21. ESTIMATED PER PUPIL ADJUSTMENT AID (Src 619, 2012-13 only) | | 263,150 |
| A. Max RL (In 11) - PY Carry Over (In 8A) / Member (In 6) | | 9,237.94 |
| B. Actual Ltd Rev (In 12-In 14B+In 14C+In 17+In 18) / Member (In 6) | | 10,315.22 |
| NOTE: This categorical aid is OUTSIDE the revenue limits. | Max Possible: | 263,150 |

| | Levy Rate | Levy |
|-----------------|-----------|------------|
| 2012-13 | 9.8943 | 21,199,870 |
| 2011-12 | 9.3950 | 20,130,033 |
| Increase | 0.4993 | 1,069,837 |
| % | 5.31% | 5.31% |

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
2012-13 EQUALIZATION AID WORKSHEET - JULY 1 AID ESTIMATE

SCHOOL DISTRICT Wisconsin Rapids
 Enter District Data in Shaded Fields Only

PART A: 2011-12 EQUALIZATION AID MEMBERSHIP

| | | |
|----|--|-----------|
| A1 | 3rd FRI SEPT 11 MEMBERSHIP* | 5,193.00 |
| | (INCLUDE YOUTH CHALLENGE) | 0.00 |
| A2 | 2rd FRI JAN 12 MEMBERSHIP* (including Youth Challenge) | 5,189.00 |
| | (INCLUDE YOUTH CHALLENGE) | 0.00 |
| A3 | TOTAL (A1 + A2) | 10,382.00 |
| A4 | AVERAGE (A3/2) (ROUNDED) | 5,191.00 |
| A5 | SUMMER 11 FTE EQUIVALENT* | 90 |
| A6 | FOSTER GROUP HOME/PART-TIME FTE EQUIVALENT | 1 |
| A7 | AID MEMBERSHIP (A4 + A5 + A6) | 5,282 |

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2011-12 GEN FUND DEDUCTIBLE RECEIPTS - BUDGET

| | | | |
|----|-------------------------------------|---------------------|---------------|
| B1 | TOTAL REVENUE & TRNFS IN | 10R 000000 000 (+) | 48,925,801.00 |
| B2 | PROP TAX+COMP AID | 10R 210+10R 691 (-) | 9,467,296.21 |
| B3 | GENERAL STATE AID (incl Hi Pov Aid) | 10R 000000 620 (-) | 33,864,765.00 |
| B4 | NON-DEDUCTIBLE IMPACT AID | (EST BY DPI) (-) | 0.00 |
| B5 | REORGANIZATION SETTLEMENT | 10R 000000 850 (-) | 0.00 |
| B6 | LONG TERM OP BORROW, NOTE | 10R 000000 873 (-) | 0.00 |
| B7 | LONG TERM OP BORROW, STF | 10R 000000 874 (-) | 0.00 |
| B8 | REFUND OF DISBURSEMENT | 10R 000000 972 (-) | 0.00 |
| B9 | DEDUCTIBLE RECEIPTS | (TO LINE C6) (=) | 5,593,739.79 |

PART C: 2011-12 NET COST OF GENERAL FUND - BUDGET

| | | | |
|----|-------------------------|--------------------------|---------------|
| C1 | TOTAL EXPENDITURES | 10E 000000 000 (+) | 54,894,246.66 |
| C2 | DEBT SERVICE TRANSFER | 10E 411000 838 + 839 (-) | 498,939.00 |
| C3 | REORG SETTLEMENT | 10E 491000 950 (-) | 0.00 |
| C4 | REFUND PRIOR YR REVENUE | 10E 492000 972 (-) | 292.60 |
| C5 | GROSS COST GEN FUND | (C1 - C2 - C3 - C4) | 54,395,015.06 |
| C6 | DEDUCTIBLE RECEIPTS | (FROM B9) (-) | 5,593,739.79 |
| C7 | OPER. DEBT, INTEREST | 38E + 39E 283000 680 (+) | 0.00 |
| C8 | NET COST GENERAL FUND | (NOT < 0) (=) | 48,801,275.27 |

PART D: 2011-12 NET COST OF DEBT SERVICE FUND - BUDGET

| | | | |
|-----|-----------------------|--------------------------|---------------|
| D1 | TOTAL REV & TRNSF IN | 38R + 39R 000000 000 (+) | 11,495,155.68 |
| D2 | GEN FUND TRNSF-IN | 10E 411000 838 + 839 (-) | 498,939.00 |
| D3 | PROPERTY TAX | 38R + 39R 210 (-) | 10,826,484.00 |
| D4 | PMNT LIEU OF TAX | 38R + 39R 220 (-) | 0.00 |
| D5 | NON-REV RECEIPTS | 38R + 39R 800 (-) | 0.00 |
| D6 | DEDUCTIBLE RCPTS | (D1-D2-D3-D4-D5) (-) | 169,732.68 |
| D7 | TOTAL EXPENDITURES | 38E + 39E 000000 000 (+) | 8,980,614.26 |
| D8 | AIDABLE FUND 41 EXP | (EST BY DPI) (+) | 0.00 |
| D9 | REFINANCING | 38E + 39E 282000 000 (-) | 0.00 |
| D10 | OPERATIONAL DEBT | 38E + 39E 283000 000 (-) | 0.00 |
| D11 | NET COST DEBT SERVICE | (=) | 8,810,881.58 |

PART E: 2011-12 SHARED COST - BUDGET

| | | | |
|----|---|----------------|---------------|
| E1 | NET COST: GEN FND + DEBT SRV | (C8 + D11) (+) | 57,612,156.85 |
| E2 | COSTS OF LAWSUIT | (-) | 0.00 |
| E3 | TRANSPORT OF INDIGENT PUPILS 10P 256000 000 | (-) | 0.00 |
| E4 | IMPACT AID NON-DED NEG AID HOLD HARMLESS | (-) | 0.00 |
| E5 | TOTAL SHARED COST FOR EQUALIZATION AID | (=) | 57,612,156.85 |

| GUARANTEES FOR JULY 1, 2012 ESTIMATE: | | K-12 | UHS | K-8 |
|--|-----------|-------------|------------|------------|
| G1 | PRIMARY | 1,930,000 | 5,790,000 | 2,895,000 |
| G6 | SECONDARY | 1,072,395 | 3,217,185 | 1,608,593 |
| G11 | TERTIARY | 555,348 | 1,666,044 | 833,022 |

| | | | |
|-----|---|-------------------------------|---------------|
| E5A | SHARED COST PER MEMBER | (E5 / A7) | 10,907 |
| E6 | PRIMARY COST CEILING PER MEMB = 1,000 | | 1,000.00 |
| E7 | PRIMARY CEILING | (A7 * E6) | 5,282,000.00 |
| E8 | PRIMARY SHARED COST | (LESSER OF E5 OR E7) | 5,282,000.00 |
| E9 | SECONDARY COST CEILING PER MEMBER = 9,222 | | 9,222.00 |
| E10 | SECONDARY CEILING | (A7 * E9) | 48,710,604.00 |
| E11 | SECONDARY SHARED COST | ((LESSER OF E5 OR E10)-E8) | 43,428,604.00 |
| E12 | TERTIARY SHARED COST | (GREATER OF (E5-E8-E11) OR 0) | 8,901,552.85 |

PART F: EQUALIZED VALUE

| | | | |
|----|---|---------|---------------|
| F1 | 2011 TIF-OUT SCH AID VALUE | | 2,154,081,049 |
| | (Values Received May, 2012, With Reorg Adjusts, include May, 2012 Computer Value) | | |
| | EQUALIZED VALUE PER MEMBER = | 407,815 | (F1 / A7) |

PART G: 2012-13 JULY 1 AID ESTIMATE - EQUALIZATION AID BY TIER

| | | | |
|-----|--|--|-------------------|
| G1 | PRIMARY GUARANTEED VALUE PER MEMBER | Enter values from above based on District type>> | 1,930,000 |
| G2 | PRIMARY GUARANTEED VALUATION | (A7 * G1) | 10,194,260,000.00 |
| G3 | PRIMARY REQUIRED RATE (8 DECIMALS) | (E8 / G2) | 0.00051813 |
| G4 | PRIMARY NET GUARANTEED VALUE | (G2 - F1) | 8,040,178,951.00 |
| G5 | PRIMARY EQUALIZATION AID | (G3 * G4) NOT < ZERO | 4,165,857.92 |
| G6 | EST SECONDARY GUARANTEED VALUE PER MEMB | Enter values from above based on District type>> | 1,072,395 |
| G7 | SECONDARY GUARANTEED VALUATION | (A7 * G6) | 5,664,390,390.00 |
| G8 | SECONDARY REQUIRED RATE | (E11 / G7) | 0.00766695 |
| G9 | SECONDARY NET GUARANTEED VALUE | (G7 - F1) | 3,510,309,341.00 |
| G10 | SECONDARY EQUALIZATION AID (may be neg) | (G8 * G9) | 26,913,366.20 |
| G11 | EST TERTIARY GUARANTEED VALUE PER MEMBER | Enter values from above based on District type>> | 555,348 |
| G12 | TERTIARY GUARANTEED VALUATION | (A7 * G11) | 2,933,348,136.00 |
| G13 | TERTIARY REQUIRED RATE | (E12 / G12) | 0.00303460 |
| G14 | TERTIARY NET GUARANTEED VALUE | (G12 - F1) | 779,267,087.00 |
| G15 | TERTIARY EQUALIZATION AID (may be neg) | (G13 * G14) | 2,364,763.90 |

PART H: 2012-13 JULY 1 AID ESTIMATE - EQUALIZATION AID

| | | | |
|-----|--|--------------------------|---------------|
| H1 | 12-13 JULY 1 ESTIMATED EQUALIZATION AID (NOT<ZERO) | (G5 + G10 + G15) | 33,443,988.00 |
| H2 | A. PAR CHOICE , EQ (MILWAUKEE & RACINE) | | 0.00 |
| H2A | PAYMENT RO MILWAUKEE SD FROM CITY OF MILWAUKEE | | 0.00 |
| H3 | MILWAUKEE CHARTER PROGRAM, EQ | H1 x -0.014480081 | (484,272.00) |
| H4 | 11-12 OCT-TO-FINAL EQUAL + CHOICE/CHARTER ADJ (11-12 Line H1, see note p2) | | 706.00 |
| H5 | PRIOR YR DATA ERROR ADJ | | 0.00 |
| H6 | 12-13 OCT 15 CERTIFIED EQUAL AID SUBTOTAL (ROUND) | (H1 + H2 + H3 + H4 + H5) | 32,960,422.00 |

PART I: 2012-13 JULY 1 AID ESTIMATE - SPECIAL ADJUSTMENT AID / FINAL GENERAL AID ESTIMATE

Note: Go to SECTION I COMPUTATION area on page two (below)

| | | | |
|-------------------------------------|---|-------------------|--------------------------------|
| I1 | 12-13 SPECIAL ADJUSTMENT/CH 220 AID ELIG | | 0.00 |
| I2A | PARENTAL CHOICE, SPADJ/220 (MILWAUKEE & RACINE) | | 0.00 |
| I2B | MLWK CHARTER PGM, SPEC ADJ/220 | I1 x -0.014480081 | 0.00 |
| I2C | 11-12 OCT-TO-FINAL SPEC ADJ/220 AID ADJ (11-12 Line I3, see note p2) | | (706.00) |
| I3 | 12-13 SPEC ADJ/220 JULY 1ST ESTIMATE (ROUND) | (I1+I2A+I2B+I2C) | (706.00) |
| I4 | 11-12 OCT-TO-FINAL CHOICE/CHARTER DEDUCT ADJ (10-11 Line H3, see note p2) | | 0.00 |
| I5A | JULY 1 ESTIMATED 2012-13 GEN AID SUBTOTAL | (H6+I3+I4) | 32,959,716.00 |
| I5B | 11-12 OCT-TO-FINAL ACT 28 AID ADJ | | 0.00 |
| *I5 JULY 1 ESTIMATED GEN AID | | | (I5A+I5B) 32,959,716.00 |

2012-13
Budget for Adoption



School District of Wisconsin Rapids
2012-13

| BUDGET ADOPTION 2012-2013 | | | |
|---|------------------------------|--------------------------------|-------------------------------|
| GENERAL FUND (FUND 10) | Audited 2010-2011 | Projected 2011-2012 | Proposed 2012-2013 |
| Beginning Fund Balance (Account 930 000) | 4,769,767.43 | 6,415,356.73 | 446,911.38 |
| TOTAL ENDING FUND BALANCE (ACCT. 930 000) | 6,415,356.73 | 446,911.38 | 2,596,783.38 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | 0.00 | 0.00 | 0.00 |
| Local Sources | | | |
| 210 Taxes | 17,052,348.00 | 9,344,435.21 | 21,241,770.00 |
| 240 Payments for Services | 47,663.47 | 18,743.00 | 18,700.00 |
| 260 Non-Capital Sales | 3,930.92 | 1,211.63 | 1,200.00 |
| 270 School Activity Income | 57,563.89 | 48,718.87 | 48,700.00 |
| 280 Interest on Investments | 11,929.75 | 14,922.08 | 14,900.00 |
| 290 Other Revenue, Local Sources | 332,795.26 | 325,115.32 | 310,700.00 |
| Subtotal Local Sources | 17,506,231.29 | 9,753,146.11 | 21,635,970.00 |
| Other School Districts Within Wisconsin | | | |
| 310 Transit of Aids | 0.00 | 0.00 | 0.00 |
| 340 Payments for Services | 815,676.80 | 1,033,791.21 | 978,541.00 |
| 380 Medical Service Reimbursements | 0.00 | 0.00 | 0.00 |
| 390 Other Inter-district, Within Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts within Wisconsin | 815,676.80 | 1,033,791.21 | 978,541.00 |
| 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 | 70,850.02 | 87,397.13 | 85,900.00 |
| 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 | 31,152.45 | 500.00 | 0.00 |
| Subtotal Intermediate Sources | 102,002.47 | 87,897.13 | 85,900.00 |
| State Sources | | | |
| 610 State Aid -- Categorical | 494,310.73 | 482,021.91 | 482,000.00 |
| 620 State Aid -- General | 37,619,567.00 | 33,864,765.00 | 32,959,716.00 |
| 630 DPI Special Project Grants | 14,611.89 | 4,950.00 | 5,000.00 |
| 640 Payments for Services | 0.00 | 0.00 | 0.00 |
| 650 Student Achievement Guarantee in Education (SAGE Grant) | 1,421,138.00 | 1,549,433.00 | 1,549,400.00 |
| 660 Other State Revenue Through Local Units | 19,032.90 | 16,750.47 | 16,800.00 |
| 690 Other Revenue | 115,998.38 | 124,265.00 | 130,791.00 |
| Subtotal State Sources | 39,684,658.90 | 36,042,185.38 | 35,143,707.00 |

School District of Wisconsin Rapids

2012-13

| GENERAL FUND (FUND 10) | Audited 2010-2011 | Projected 2011-2012 | Proposed 2012-2013 |
|--|----------------------|------------------------|-----------------------|
| Federal Sources | | | |
| 710 Transit of Aids | 42,005.17 | 43,607.69 | 43,600.00 |
| 720 Impact Aid | 0.00 | 0.00 | 0.00 |
| 730 DPI Special Project Grants | 637,645.42 | 596,648.53 | 596,600.00 |
| 750 IASA Grants | 1,056,359.63 | 779,973.03 | 780,000.00 |
| 760 JTPA | 0.00 | 0.00 | 0.00 |
| 770 Other Federal Revenue Through Local Units | 1,387.95 | 0.00 | 0.00 |
| 780 Other Federal Revenue Through State | 552,021.56 | 418,304.44 | 418,300.00 |
| 790 Other Federal Revenue - Direct | 0.00 | 0.00 | 0.00 |
| Subtotal Federal Sources | 2,289,419.73 | 1,838,533.69 | 1,838,500.00 |
| Other Financing Sources | | | |
| 850 Reorganization Settlement | 0.00 | 0.00 | 0.00 |
| 860 Compensation, Fixed Assets | 2,789.47 | 3,500.00 | 0.00 |
| 870 Long-Term Obligations | 0.00 | 0.00 | 0.00 |
| Subtotal Other Financing Sources | 2,789.47 | 3,500.00 | 0.00 |
| Other Revenues | | | |
| 960 Adjustments | 2,925.22 | 102,275.00 | 2,500.00 |
| 970 Refund of Disbursement | 101,403.25 | 61,738.73 | 50,000.00 |
| 980 Medical Service Reimbursement | 41,221.65 | 0.00 | 0.00 |
| 990 Miscellaneous | 9,864.69 | 2,734.06 | 1,500.00 |
| Subtotal Other Revenues | 155,414.81 | 166,747.79 | 54,000.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 60,556,193.47 | 48,925,801.31 | 59,736,618.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction | | | |
| 110 000 Undifferentiated Curriculum | 12,116,522.40 | 10,976,441.57 | 11,148,810.00 |
| 120 000 Regular Curriculum | 15,064,906.76 | 13,172,387.48 | 13,929,020.00 |
| 130 000 Vocational Curriculum | 1,705,849.46 | 1,412,790.28 | 1,413,180.00 |
| 140 000 Physical Curriculum | 1,812,733.17 | 1,720,479.68 | 1,852,900.00 |
| 160 000 Co-Curricular Activities | 674,891.86 | 618,393.44 | 629,530.00 |
| 170 000 Other Special Needs | 1,013,911.15 | 951,844.02 | 1,021,550.00 |
| Subtotal Instruction | 32,388,814.80 | 28,852,336.47 | 29,994,990.00 |
| Support Sources | | | |
| 210 000 Pupil Services | 2,141,439.14 | 2,130,704.80 | 2,253,240.00 |
| 220 000 Instructional Staff Services | 2,642,074.59 | 2,379,532.70 | 2,520,490.00 |
| 230 000 General Administration | 833,898.62 | 820,129.15 | 874,320.00 |
| 240 000 School Building Administration | 2,665,499.29 | 2,556,146.24 | 2,751,520.00 |
| 250 000 Business Administration | 8,646,492.51 | 8,548,702.63 | 8,811,930.00 |
| 260 000 Central Services | 1,278,759.79 | 1,151,852.76 | 1,200,140.00 |
| 270 000 Insurance & Judgments | 526,531.75 | 328,454.10 | 328,460.00 |
| 280 000 Debt Services | 60,211.32 | 38,772.33 | 38,770.00 |
| 290 000 Other Support Services | 2,539.00 | 29,693.99 | 29,700.00 |
| Subtotal Support Sources | 18,797,446.01 | 17,983,988.70 | 18,808,570.00 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | 6,800,119.66 | 6,997,647.32 | 7,722,906.00 |
| 430 000 Instructional Service Payments | 909,526.69 | 1,050,076.10 | 1,050,080.00 |
| 490 000 Other Non-Program Transactions | 14,697.01 | 10,198.07 | 10,200.00 |
| Subtotal Non-Program Transactions | 7,724,343.36 | 8,057,921.49 | 8,783,186.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 58,910,604.17 | 54,894,246.66 | 57,586,746.00 |

School District of Wisconsin Rapids
2012-13

| SPECIAL PROJECT FUNDS (FUNDS 21, 27, 29) | Audited 2010-2011 | Projected 2011-2012 | Proposed 2012-2013 |
|--|------------------------------|--------------------------------|-------------------------------|
| 900 000 Beginning Fund Balance | 67,185.60 | 52,437.19 | 46,770.73 |
| 900 000 Ending Fund Balance | 52,437.19 | 46,770.73 | 46,770.73 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 10,578,009.11 | 10,625,423.71 | 10,784,694.00 |
| 100 000 Instruction | 7,934,264.50 | 8,203,012.39 | 8,313,783.00 |
| 200 000 Support Services | 2,310,804.10 | 2,244,882.20 | 2,270,911.00 |
| 400 000 Non-Program Transactions | 347,688.92 | 183,195.58 | 200,000.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 10,592,757.52 | 10,631,090.17 | 10,784,694.00 |

| DEBT SERVICE FUND (FUNDS 38, 39) | Audited 2010-2011 | Projected 2011-2012 | Proposed 2012-2013 |
|--|------------------------------|--------------------------------|-------------------------------|
| 900 000 Beginning Fund Balance | 1,561,596.20 | 1,893,250.60 | 4,407,792.02 |
| 900 000 ENDING FUND BALANCES | 1,893,250.60 | 4,407,792.02 | 2,922,741.02 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 3,101,701.92 | 11,495,155.68 | 322,089.00 |
| 281 000 Long-Term Capital Debt | 2,288,108.76 | 8,126,486.50 | 1,651,924.00 |
| 282 000 Refinancing | 0.00 | 355,189.00 | 0.00 |
| 283 000 Operational Debt | 0.00 | 0.00 | 0.00 |
| 285 000 Post Employment Benefit Debt | 0.00 | 0.00 | 0.00 |
| 288 000 Other Long-Term General Obligation Debt | 481,938.76 | 498,938.76 | 155,216.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 2,770,047.52 | 8,980,614.26 | 1,807,140.00 |
| 842 000 INDEBTEDNESS, END OF YEAR | 25,630,000.00 | 18,015,000.00 | 18,005,000.00 |

| FOOD SERVICE FUND (FUND 50) | Audited 2010-2011 | Projected 2011-2012 | Proposed 2012-2013 |
|--|------------------------------|--------------------------------|-------------------------------|
| 900 000 Beginning Fund Balance | 767,071.74 | 784,603.00 | 853,190.94 |
| 900 000 ENDING FUND BALANCE | 784,603.00 | 853,190.94 | 906,330.94 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 2,498,085.31 | 2,534,316.12 | 2,575,500.00 |
| 200 000 Support Services | 2,480,554.05 | 2,465,728.18 | 2,522,360.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 2,480,554.05 | 2,465,728.18 | 2,522,360.00 |

| TRUST FUND (FUND 72, 73) | Audited 2010-2011 | Projected 2011-2012 | Proposed 2012-2013 |
|--|------------------------------|--------------------------------|-------------------------------|
| 900 000 Beginning Fund Balance | 6,104,647.07 | 4,909,339.24 | 1,492,366.90 |
| 900 000 ENDING FUND BALANCE | 4,909,339.24 | 1,492,366.90 | 1,663,266.90 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 2,221,612.70 | 5.39 | 3,587,800.00 |
| 400 000 Non-Program Transactions | 3,416,920.53 | 3,416,977.73 | 3,416,900.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 3,416,920.53 | 3,416,977.73 | 3,416,900.00 |

| COMMUNITY SERVICE FUND (FUND 80) | Audited 2010-2011 | Projected 2011-2012 | Proposed 2012-2013 |
|--|------------------------------|--------------------------------|-------------------------------|
| 900 000 Beginning Fund Balance | 741,048.28 | 665,710.90 | 387,783.80 |
| 900 000 ENDING FUND BALANCE | 665,710.90 | 387,783.80 | 74,022.80 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 481,506.50 | 102,046.24 | 68,600.00 |
| 200 000 Support Services | 521,193.96 | 301,611.57 | 303,544.00 |
| 300 000 Community Services | 35,649.92 | 78,361.77 | 78,817.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 556,843.88 | 379,973.34 | 382,361.00 |

REVENUES 2012-13



**School District of Wisconsin Rapids
Revenues**

| Fund 10 | General Fund | Audited 2010-11 | Projected 2011-12 | Budget 2012-13 |
|-------------------------------------|---|----------------------------|------------------------------|---------------------------|
| | | 19,592,613.00 | 20,130,033.00 | |
| 10 R 211 000000 | Current Property Tax Levy | 16,992,613.00 | 9,303,549.00 | 21,199,870.00 |
| 10 R 212 000000 | Levy for Property Tax Chargebacks | 15,965.00 | - | - |
| 10 R 213 000000 | Mobile Home Fees (taxes) | 43,770.00 | 40,886.21 | 41,900.00 |
| 10 R 241 000000 | General Tuition - Individual Paid | 1,853.28 | 150.00 | - |
| 10 R 242 000000 | General Tuition - Private Agency Paid | 30,146.22 | - | - |
| 10 R 249 000000 | Transportation Fees - Private Agency Paid | 15,663.97 | 18,593.00 | 18,700.00 |
| 10 R 262 000000 | Supply Resale | 130.00 | - | - |
| 10 R 264 000000 | Non-Capital Surplus Property Sales | 3,800.92 | 1,211.63 | 1,200.00 |
| 10 R 271 000000 | School Co-Curricular Admissions | 57,494.54 | 48,615.96 | 48,600.00 |
| 10 R 279 000000 | Other School Activity Income | 69.35 | 102.91 | 100.00 |
| 10 R 280 000000 | Earnings - Investments | 11,929.75 | 14,922.08 | 14,900.00 |
| 10 R 291 000000 | Gifts | 103,813.59 | 122,355.24 | 107,900.00 |
| 10 R 292 000000 | Student Fees | 206,621.50 | 184,468.40 | 184,500.00 |
| 10 R 293 000000 | Rentals | 21,423.02 | 17,797.68 | 17,800.00 |
| 10 R 297 000000 | Student Fines | 937.15 | 494.00 | 500.00 |
| 10 R 341 000000 | Non-Open Enrollment General Tuition From Wisconsin School Districts | 196,063.00 | 382,129.00 | 342,541.00 |
| 10 R 345 000000 | Open Enrollment General Tuition From Wisconsin School Districts | 598,613.80 | 645,124.50 | 630,000.00 |
| 10 R 349 000000 | Payments for Other Services Provided Wisconsin School Districts | 21,000.00 | 6,537.71 | 6,000.00 |
| 10 R 515 000000 | State Aid (Other Than Special Education) Transited Through CESAs | 200.00 | 898.63 | 200.00 |
| 10 R 517 000000 | Federal Aid Transited Through CESAs | 70,650.02 | 86,498.50 | 85,700.00 |
| 10 R 590 000000 | Other Payments From CESAs | 31,152.45 | 500.00 | - |
| 10 R 612 000000 | Transportation State Aid | 135,003.50 | 156,855.95 | 156,700.00 |
| 10 R 613 000000 | Library (Common School Fund) State Aid | 263,161.00 | 253,909.00 | 254,100.00 |
| 10 R 618 000000 | Bilingual State Aid | 96,146.23 | 71,256.96 | 71,200.00 |
| 10 R 621 000000 | State Equalization Aid | 37,619,567.00 | 32,431,704.00 | 32,959,716.00 |
| 10 R 623 000000 | State Special Adjustment Aid | - | 1,433,061.00 | - |
| 10 R 630 000000 | State Special Project Grants | 14,611.89 | 4,950.00 | 5,000.00 |
| 10 R 650 000000 | State SAGE Aid | 1,421,138.00 | 1,549,433.00 | 1,549,400.00 |
| 10 R 660 000000 | State Revenue Through Local Governments | 19,032.90 | 16,750.47 | 16,800.00 |
| 10 R 691 000000 | State Tax Exempt Computer Aid | 113,101.00 | 122,861.00 | 129,391.00 |
| 10 R 699 000000 | Other State Revenue | 2,897.38 | 1,404.00 | 1,400.00 |
| 10 R 713 000000 | Federal Vocational Education Aid Through DPI | 42,005.17 | 43,607.69 | 43,600.00 |
| 10 R 718 000000 | Federal Stimulus Aid | - | - | - |
| 10 R 730 000000 | Federal Special Projects Aid Through DPI | 637,645.42 | 596,648.53 | 596,600.00 |
| 10 R 751 000000 | IASA Title I | 1,056,359.63 | 779,973.03 | 780,000.00 |
| 10 R 752 000000 | IASA Title VI | - | - | - |
| 10 R 770 000000 | Federal Aid Received Through Municipalities and Counties | 1,387.95 | - | - |
| 10 R 780 000000 | Federal Aid Transited Through CESAs | 552,021.56 | 418,304.44 | 418,300.00 |
| 10 R 861 000000 | Equipment Sales | 2,400.00 | 3,500.00 | - |
| 10 R 862 000000 | Land and Real Property Sales | 389.47 | - | - |
| 10 R 961 000000 | Cash Balance Adjustment | 1,168.17 | 4,131.58 | - |
| 10 R 964 000000 | Insurance Dividends and Reimbursements | 57.05 | 95,348.17 | - |
| 10 R 968 000000 | Debt Premium and Accrued Interest on Non-Refinancing Debt | - | - | - |
| 10 R 969 000000 | Other Adjustments | 1,700.00 | 2,795.25 | 2,500.00 |
| 10 R 971 000000 | Refund of Prior Year Expenses | 101,403.25 | 61,446.13 | 50,000.00 |
| 10 R 972 000000 | Property Tax and Equalization Aid Refund | - | 292.60 | - |
| 10 R 989 000000 | Other Medical Service Reimbursements | 41,221.65 | - | - |
| 10 R 990 000000 | Other Miscellaneous Revenues | 9,864.69 | 2,734.06 | 1,500.00 |
| Total Fund 10 - General Fund | | 60,556,193.47 | 48,925,801.31 | 59,736,618.00 |

**School District of Wisconsin Rapids
Revenues**

| | | Audited 2010-11 | Projected 2011-12 | Budget 2012-13 |
|--|---|----------------------|----------------------|----------------------|
| Fund 21 | Special Revenue Trust Fund | | | |
| 21 R 263 000000 | Vocational Education Projects | 4,152.00 | 6,623.57 | 6,000.00 |
| 21 R 280 000000 | Earnings - Investments | 13.63 | 10.12 | 10.00 |
| 21 R 291 000000 | Gifts, Fundraising, Contributions and Development | 125,948.05 | 101,167.30 | 100,000.00 |
| 21 R 969 000000 | Other Adjustments | - | - | - |
| Total Fund 21 - Special Revenue Trust Fund | | 130,113.68 | 107,800.99 | 106,010.00 |
| Fund 27 | Special Education Fund | | | |
| 27 R 347 000000 | Open Enrollment Special Education Tuition From Wisconsin School Districts | 50,185.34 | 2,646.00 | 32,490.00 |
| 27 R 349 000000 | Payments for Other Services Provided Wisconsin School Districts | - | 1,068.17 | - |
| 27 R 516 000000 | State Special Education Aid Transited Through CESAs | 3,945.56 | - | - |
| 27 R 611 000000 | Special Education State Aid | 2,591,030.00 | 2,375,731.00 | 2,537,000.00 |
| 27 R 625 000000 | High Cost Special Education Aid - State | 2,368.00 | 10,878.00 | - |
| 27 R 711 000000 | High Cost Special Education Aid - Federal | 3,074.00 | 1,444.00 | - |
| 27 R 730 000000 | Federal Special Projects Aid Through DPI | 1,216,715.20 | 998,841.48 | 995,000.00 |
| 27 R 780 000000 | Federal Aid Received Through State Agencies Other Than DPI | 244,930.23 | 749,461.25 | 200,000.00 |
| 27 R 969 000000 | Adjustments | 2,456.20 | - | - |
| 27 R 990 000000 | Other Miscellaneous Revenues | - | 22,424.00 | - |
| 27 R 110 411000 | Transfer From General Fund | 6,318,180.90 | 6,346,334.18 | 7,428,980.00 |
| Total Fund 27 - Special Education Fund | | 10,432,885.43 | 10,508,828.08 | 11,193,470.00 |
| Fund 29 | Other Special Projects Fund | | | |
| 29 R 791 000000 | Direct Federal Aid | 15,010.00 | 8,794.64 | 10,000.00 |
| Total Fund 29 - Other Special Projects Fund | | 15,010.00 | 8,794.64 | 10,000.00 |
| Fund 38 | Non-Referendum Debt Service Fund | | | |
| 38 R 280 000000 | Earnings - Investments | - | 423.03 | 400.00 |
| 38 R 110 411000 | Transfer From General Fund | 481,938.76 | 651,313.14 | 304,689.00 |
| Total Fund 38 - Non-Referendum Debt Service Fund | | 481,938.76 | 651,736.17 | 305,089.00 |
| Fund 39 | Referendum Approved Debt Service Fund | | | |
| 39 R 211 000000 | Current Property Tax Levy | 2,600,000.00 | 10,826,484.00 | - |
| 39 R 280 000000 | Earnings - Investments | 19,763.16 | 16,935.51 | 17,000.00 |
| Total Fund 39 - Referendum Approved Debt Service Fund | | 2,619,763.16 | 10,843,419.51 | 17,000.00 |

**School District of Wisconsin Rapids
Revenues**

| | | Audited 2010-11 | Projected 2011-12 | Budget 2012-13 |
|-----------------|--|---------------------|----------------------|---------------------|
| Fund 50 | Food Service Fund | | | |
| 50 R 251 000000 | Food Sales - Pupil | 705,814.85 | 679,958.31 | 704,900.00 |
| 50 R 252 000000 | Food Sales - Adults | 42,568.50 | 38,434.00 | 38,400.00 |
| 50 R 259 000000 | Food Sales - Other | 329,426.56 | 304,908.87 | 304,900.00 |
| 50 R 280 000000 | Earnings - Investments | 216.13 | 273.34 | 200.00 |
| 50 R 517 000000 | Federal Aid Transited Through CESAs | - | 23,046.00 | - |
| 50 R 617 000000 | Food Service State Aid | 43,565.76 | 46,857.38 | 46,900.00 |
| 50 R 714 000000 | Donated Commodities | 152,830.65 | 152,490.74 | 152,500.00 |
| 50 R 717 000000 | Federal Food Service Aid | 1,190,336.46 | 1,268,493.06 | 1,310,000.00 |
| 50 R 730 000000 | Federal Special Projects Aid Through DPI | 33,326.40 | 17,654.42 | 17,700.00 |
| 50 R 971 000000 | Refund of Prior Year Expenses | - | 2,200.00 | - |
| | Total Fund 50 - Food Service Fund | 2,498,085.31 | 2,534,316.12 | 2,575,500.00 |
| Fund 72 | Private Purpose Trust Fund | | | |
| 72 R 280 000000 | Earnings - Investments | 8.66 | 5.39 | - |
| | Total Fund 72 - Private Purpose Trust Fund | 8.66 | 5.39 | - |
| Fund 73 | Employee Benefit Trust Fund | | | |
| 73 R 280 000000 | Earnings - Investments | 2,123,667.04 | - | 135,000.00 |
| 73 R 951 000000 | District Contribution to Employee Benefit Trust | - | - | 3,352,800.00 |
| 73 R 952 000000 | Plan Member Contribution to Employee Benefit Trust | 97,937.00 | - | 100,000.00 |
| | Total Fund 73 - Employee Benefit Trust Fund | 2,221,604.04 | - | 3,587,800.00 |
| Fund 80 | Community Service Fund | | | |
| 80 R 211 000000 | Current Property Tax Levy | 400,000.00 | - | - |
| 80 R 272 000000 | Community Service Fees | 45,569.42 | 40,692.24 | 40,700.00 |
| 80 R 291 000000 | Gifts | - | 33,455.00 | - |
| 80 R 293 000000 | Rentals | 35,937.08 | 27,899.00 | 27,900.00 |
| | Total Fund 80 - Community Service Fund | 481,506.50 | 102,046.24 | 68,600.00 |

EXPENDITURES 2012-13



School District of Wisconsin Rapids Expenditures

| Fund 10 | General Fund | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|---|--------------------|----------------------|---------------------|
| 10 E 100 110000 | Salaries | Undifferentiated Curriculum | 7,742,710.40 | 7,490,716.19 | 7,094,580.00 |
| 10 E 211 110000 | Retirement--Employee's Share Paid by Employer | Undifferentiated Curriculum | 488,048.87 | - | - |
| 10 E 212 110000 | Retirement--Employer's Share | Undifferentiated Curriculum | 381,891.11 | 435,867.99 | 479,370.00 |
| 10 E 218 110000 | Retirement--Contribution to Employee Benefit Trust | Undifferentiated Curriculum | - | - | 539,070.00 |
| 10 E 220 110000 | Social Security | Undifferentiated Curriculum | 559,696.43 | 542,259.08 | 511,950.00 |
| 10 E 230 110000 | Life Insurance | Undifferentiated Curriculum | 5,924.34 | 5,570.40 | 5,570.00 |
| 10 E 240 110000 | Health Insurance | Undifferentiated Curriculum | 1,679,888.10 | 1,477,352.58 | 1,493,600.00 |
| 10 E 250 110000 | Other Insurance | Undifferentiated Curriculum | 14,359.19 | 22,018.56 | 22,020.00 |
| 10 E 310 110000 | Personal Services | Undifferentiated Curriculum | 533,438.08 | 543,005.11 | 543,010.00 |
| 10 E 342 110000 | Employee Travel | Undifferentiated Curriculum | 11,387.62 | 14,961.58 | 14,960.00 |
| 10 E 343 110000 | Contracted Service Travel | Undifferentiated Curriculum | - | - | - |
| 10 E 350 110000 | Communication | Undifferentiated Curriculum | 5,692.14 | 4,653.94 | 4,650.00 |
| 10 E 410 110000 | General Supplies | Undifferentiated Curriculum | 143,221.83 | 94,776.41 | 94,780.00 |
| 10 E 430 110000 | Instructional Media | Undifferentiated Curriculum | 100,968.17 | 9,623.34 | 9,620.00 |
| 10 E 440 110000 | Furnishings | Undifferentiated Curriculum | 21,094.12 | 17,410.70 | 17,410.00 |
| 10 E 470 110000 | Textbooks | Undifferentiated Curriculum | 373,854.07 | 236,437.85 | 236,440.00 |
| 10 E 550 110000 | Equipment Additions | Undifferentiated Curriculum | 54,199.93 | 80,924.84 | 80,920.00 |
| 10 E 940 110000 | Dues and Fees | Undifferentiated Curriculum | 148.00 | 863.00 | 860.00 |
| 10 E 100 120000 | Salaries | Regular Curriculum | 10,282,834.23 | 9,585,121.19 | 9,520,190.00 |
| 10 E 211 120000 | Retirement--Employee's Share Paid by Employer | Regular Curriculum | 635,355.41 | 3,378.65 | 3,920.00 |
| 10 E 212 120000 | Retirement--Employer's Share | Regular Curriculum | 497,173.46 | 545,492.56 | 628,940.00 |
| 10 E 218 120000 | Retirement--Contribution to Employee Benefit Trust | Regular Curriculum | - | - | 723,370.00 |
| 10 E 220 120000 | Social Security | Regular Curriculum | 746,789.74 | 696,493.32 | 691,530.00 |
| 10 E 230 120000 | Life Insurance | Regular Curriculum | 8,567.92 | 6,040.97 | 6,040.00 |
| 10 E 240 120000 | Health Insurance | Regular Curriculum | 2,032,293.06 | 1,743,025.52 | 1,762,200.00 |
| 10 E 250 120000 | Other Insurance | Regular Curriculum | 19,057.81 | 27,153.44 | 27,150.00 |
| 10 E 310 120000 | Personal Services | Regular Curriculum | 37,835.97 | 46,168.40 | 46,170.00 |
| 10 E 342 120000 | Employee Travel | Regular Curriculum | 3,443.76 | 2,464.07 | 2,460.00 |
| 10 E 343 120000 | Contracted Service Travel | Regular Curriculum | 3,102.41 | 5,045.25 | 5,050.00 |
| 10 E 410 120000 | General Supplies | Regular Curriculum | 317,009.27 | 223,654.94 | 223,650.00 |
| 10 E 430 120000 | Instructional Media | Regular Curriculum | 113,465.54 | 12,066.21 | 12,070.00 |
| 10 E 440 120000 | Furnishings | Regular Curriculum | 49,628.27 | 38,358.93 | 38,360.00 |
| 10 E 460 120000 | Equipment Components | Regular Curriculum | - | 599.42 | 600.00 |
| 10 E 470 120000 | Textbooks | Regular Curriculum | 164,449.31 | 95,643.75 | 95,640.00 |
| 10 E 490 120000 | Other Non-Capital Items | Regular Curriculum | - | - | - |
| 10 E 550 120000 | Equipment Additions | Regular Curriculum | 149,594.35 | 135,451.40 | 135,450.00 |
| 10 E 560 120000 | Equipment Replacement | Regular Curriculum | 1,380.00 | 2,794.46 | 2,790.00 |
| 10 E 940 120000 | Dues and Fees | Regular Curriculum | 2,926.25 | 3,435.00 | 3,440.00 |
| 10 E 100 131000 | Salaries | Vocational Curriculum - Agriculture Education | 49,165.95 | 49,902.95 | 50,660.00 |
| 10 E 211 131000 | Retirement--Employee's Share Paid by Employer | Vocational Curriculum - Agriculture Education | 3,139.36 | - | - |
| 10 E 212 131000 | Retirement--Employer's Share | Vocational Curriculum - Agriculture Education | 2,450.93 | 2,925.51 | 3,450.00 |
| 10 E 218 131000 | Retirement--Contribution to Employee Benefit Trust | Vocational Curriculum - Agriculture Education | - | - | 3,850.00 |
| 10 E 220 131000 | Social Security | Vocational Curriculum - Agriculture Education | 3,665.38 | 3,712.05 | 3,770.00 |
| 10 E 230 131000 | Life Insurance | Vocational Curriculum - Agriculture Education | 6.26 | 8.16 | 10.00 |
| 10 E 240 131000 | Health Insurance | Vocational Curriculum - Agriculture Education | 7,280.20 | 7,808.95 | 7,890.00 |
| 10 E 250 131000 | Other Insurance | Vocational Curriculum - Agriculture Education | 132.24 | 167.43 | 170.00 |
| 10 E 310 131000 | Personal Services | Vocational Curriculum - Agriculture Education | 455.32 | 353.25 | 350.00 |
| 10 E 342 131000 | Employee Travel | Vocational Curriculum - Agriculture Education | - | - | - |
| 10 E 410 131000 | General Supplies | Vocational Curriculum - Agriculture Education | 1,156.58 | 4,887.58 | 4,890.00 |
| 10 E 430 131000 | Instructional Media | Vocational Curriculum - Agriculture Education | - | - | - |
| 10 E 440 131000 | Furnishings | Vocational Curriculum - Agriculture Education | - | 567.02 | 570.00 |
| 10 E 470 131000 | Textbooks | Vocational Curriculum - Agriculture Education | 2,521.03 | - | - |
| 10 E 550 131000 | Equipment Additions | Vocational Curriculum - Agriculture Education | - | - | - |
| 10 E 940 131000 | Dues and Fees | Vocational Curriculum - Agriculture Education | 300.00 | - | - |
| 10 E 100 132000 | Salaries | Vocational Curriculum - Business Education | 292,265.92 | 189,973.82 | 192,860.00 |
| 10 E 211 132000 | Retirement--Employee's Share Paid by Employer | Vocational Curriculum - Business Education | 18,661.84 | - | - |
| 10 E 212 132000 | Retirement--Employer's Share | Vocational Curriculum - Business Education | 14,569.75 | 11,135.41 | 13,120.00 |
| 10 E 218 132000 | Retirement--Contribution to Employee Benefit Trust | Vocational Curriculum - Business Education | - | - | 14,650.00 |
| 10 E 220 132000 | Social Security | Vocational Curriculum - Business Education | 20,873.74 | 13,735.16 | 13,960.00 |
| 10 E 230 132000 | Life Insurance | Vocational Curriculum - Business Education | 253.57 | 13.20 | 10.00 |
| 10 E 240 132000 | Health Insurance | Vocational Curriculum - Business Education | 66,215.33 | 55,935.31 | 56,550.00 |
| 10 E 250 132000 | Other Insurance | Vocational Curriculum - Business Education | 546.78 | 543.42 | 540.00 |
| 10 E 310 132000 | Personal Services | Vocational Curriculum - Business Education | 2,137.41 | 2,426.77 | 2,430.00 |
| 10 E 410 132000 | General Supplies | Vocational Curriculum - Business Education | 4,253.01 | 2,061.75 | 2,060.00 |
| 10 E 430 132000 | Instructional Media | Vocational Curriculum - Business Education | - | 2,810.00 | 2,810.00 |
| 10 E 440 132000 | Furnishings | Vocational Curriculum - Business Education | 48.00 | 3,511.22 | 3,510.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|--|--------------------|----------------------|---------------------|
| 10 E 470 132000 | Textbooks | Vocational Curriculum - Business Education | 4,334.99 | - | - |
| 10 E 550 132000 | Equipment Additions | Vocational Curriculum - Business Education | - | 1,593.08 | 1,590.00 |
| 10 E 560 132000 | Equipment Replacement | Vocational Curriculum - Business Education | 800.70 | - | - |
| 10 E 310 133000 | Personal Services | Vocational Curriculum - Marketing Education | - | - | - |
| 10 E 100 134000 | Salaries | Vocational Curriculum - Health Occupations | 60,080.33 | 54,765.35 | 55,600.00 |
| 10 E 211 134000 | Retirement--Employee's Share Paid by Employer | Vocational Curriculum - Health Occupations | 3,835.67 | - | - |
| 10 E 212 134000 | Retirement--Employer's Share | Vocational Curriculum - Health Occupations | 2,994.49 | 2,876.76 | 3,400.00 |
| 10 E 218 134000 | Retirement--Contribution to Employee Benefit Trust | Vocational Curriculum - Health Occupations | - | - | 4,220.00 |
| 10 E 220 134000 | Social Security | Vocational Curriculum - Health Occupations | 4,311.69 | 3,879.69 | 3,940.00 |
| 10 E 230 134000 | Life Insurance | Vocational Curriculum - Health Occupations | 108.00 | 0.72 | - |
| 10 E 240 134000 | Health Insurance | Vocational Curriculum - Health Occupations | 16,777.91 | 19,583.49 | 19,800.00 |
| 10 E 250 134000 | Other Insurance | Vocational Curriculum - Health Occupations | 95.44 | 144.39 | 140.00 |
| 10 E 310 134000 | Personal Services | Vocational Curriculum - Health Occupations | - | - | - |
| 10 E 410 134000 | General Supplies | Vocational Curriculum - Health Occupations | - | 305.60 | 310.00 |
| 10 E 430 134000 | Instructional Media | Vocational Curriculum - Health Occupations | - | - | - |
| 10 E 440 134000 | Furnishings | Vocational Curriculum - Health Occupations | - | - | - |
| 10 E 470 134000 | Textbooks | Vocational Curriculum - Health Occupations | - | - | - |
| 10 E 550 134000 | Equipment Additions | Vocational Curriculum - Health Occupations | - | - | - |
| 10 E 100 135000 | Salaries | Vocational Curriculum - Family and Consumer Educat | 214,414.86 | 193,383.82 | 196,320.00 |
| 10 E 211 135000 | Retirement--Employee's Share Paid by Employer | Vocational Curriculum - Family and Consumer Educat | 13,689.83 | - | - |
| 10 E 212 135000 | Retirement--Employer's Share | Vocational Curriculum - Family and Consumer Educat | 10,688.01 | 10,834.03 | 12,780.00 |
| 10 E 218 135000 | Retirement--Contribution to Employee Benefit Trust | Vocational Curriculum - Family and Consumer Educat | - | - | 14,920.00 |
| 10 E 220 135000 | Social Security | Vocational Curriculum - Family and Consumer Educat | 15,536.52 | 14,149.59 | 14,370.00 |
| 10 E 230 135000 | Life Insurance | Vocational Curriculum - Family and Consumer Educat | 379.89 | 136.80 | 140.00 |
| 10 E 240 135000 | Health Insurance | Vocational Curriculum - Family and Consumer Educat | 49,550.42 | 43,450.23 | 43,930.00 |
| 10 E 250 135000 | Other Insurance | Vocational Curriculum - Family and Consumer Educat | 434.05 | 551.57 | 550.00 |
| 10 E 310 135000 | Personal Services | Vocational Curriculum - Family and Consumer Educat | 255.00 | 351.95 | 350.00 |
| 10 E 410 135000 | General Supplies | Vocational Curriculum - Family and Consumer Educat | 11,287.24 | 12,483.00 | 12,480.00 |
| 10 E 430 135000 | Instructional Media | Vocational Curriculum - Family and Consumer Educat | 359.00 | - | - |
| 10 E 440 135000 | Furnishings | Vocational Curriculum - Family and Consumer Educat | 354.31 | 271.17 | 270.00 |
| 10 E 470 135000 | Textbooks | Vocational Curriculum - Family and Consumer Educat | - | 1,286.41 | 1,290.00 |
| 10 E 550 135000 | Equipment Additions | Vocational Curriculum - Family and Consumer Educat | - | 350.00 | 350.00 |
| 10 E 560 135000 | Equipment Replacement | Vocational Curriculum - Family and Consumer Educat | - | 222.00 | 220.00 |
| 10 E 100 136000 | Salaries | Vocational Curriculum - Technology Education | 532,233.49 | 465,389.87 | 389,460.00 |
| 10 E 211 136000 | Retirement--Employee's Share Paid by Employer | Vocational Curriculum - Technology Education | 33,980.99 | - | - |
| 10 E 212 136000 | Retirement--Employer's Share | Vocational Curriculum - Technology Education | 26,529.78 | 27,278.45 | 26,560.00 |
| 10 E 218 136000 | Retirement--Contribution to Employee Benefit Trust | Vocational Curriculum - Technology Education | - | - | 29,590.00 |
| 10 E 220 136000 | Social Security | Vocational Curriculum - Technology Education | 38,666.12 | 33,858.13 | 28,050.00 |
| 10 E 230 136000 | Life Insurance | Vocational Curriculum - Technology Education | 406.91 | 415.41 | 420.00 |
| 10 E 240 136000 | Health Insurance | Vocational Curriculum - Technology Education | 109,703.39 | 114,303.24 | 115,560.00 |
| 10 E 250 136000 | Other Insurance | Vocational Curriculum - Technology Education | 987.75 | 1,355.89 | 1,360.00 |
| 10 E 310 136000 | Personal Services | Vocational Curriculum - Technology Education | 1,207.49 | 550.59 | 550.00 |
| 10 E 350 136000 | Communication | Vocational Curriculum - Technology Education | - | - | - |
| 10 E 410 136000 | General Supplies | Vocational Curriculum - Technology Education | 28,251.07 | 30,228.27 | 30,230.00 |
| 10 E 430 136000 | Instructional Media | Vocational Curriculum - Technology Education | 2,495.38 | 975.00 | 980.00 |
| 10 E 440 136000 | Furnishings | Vocational Curriculum - Technology Education | 6,157.20 | 10,576.77 | 10,580.00 |
| 10 E 460 136000 | Equipment Components | Vocational Curriculum - Technology Education | - | - | - |
| 10 E 470 136000 | Textbooks | Vocational Curriculum - Technology Education | 1,736.67 | 3,368.37 | 3,370.00 |
| 10 E 550 136000 | Equipment Additions | Vocational Curriculum - Technology Education | 20,106.27 | 9,193.23 | 9,190.00 |
| 10 E 560 136000 | Equipment Replacement | Vocational Curriculum - Technology Education | - | 2,198.45 | 2,200.00 |
| 10 E 310 139000 | Personal Services | Vocational Curriculum - Other Vocational Education | 3,000.00 | - | - |
| 10 E 100 140000 | Salaries | Physical Curriculum | 1,276,391.35 | 1,244,102.51 | 1,263,010.00 |
| 10 E 211 140000 | Retirement--Employee's Share Paid by Employer | Physical Curriculum | 81,486.13 | 97.89 | 110.00 |
| 10 E 212 140000 | Retirement--Employer's Share | Physical Curriculum | 63,615.96 | 72,929.30 | 85,940.00 |
| 10 E 218 140000 | Retirement--Contribution to Employee Benefit Trust | Physical Curriculum | - | - | 95,970.00 |
| 10 E 220 140000 | Social Security | Physical Curriculum | 92,908.68 | 90,861.53 | 92,310.00 |
| 10 E 230 140000 | Life Insurance | Physical Curriculum | 406.40 | 456.52 | 460.00 |
| 10 E 240 140000 | Health Insurance | Physical Curriculum | 266,248.73 | 279,857.19 | 282,940.00 |
| 10 E 250 140000 | Other Insurance | Physical Curriculum | 2,294.42 | 3,648.47 | 3,650.00 |
| 10 E 310 140000 | Personal Services | Physical Curriculum | 8,415.16 | 7,989.95 | 7,990.00 |
| 10 E 348 140000 | Vehicle Fuel | Physical Curriculum | 1,239.74 | 1,224.88 | 1,220.00 |
| 10 E 410 140000 | General Supplies | Physical Curriculum | 2,740.70 | 3,993.90 | 3,990.00 |
| 10 E 430 140000 | Instructional Media | Physical Curriculum | - | - | - |
| 10 E 440 140000 | Furnishings | Physical Curriculum | 9,601.30 | 9,193.14 | 9,190.00 |
| 10 E 550 140000 | Equipment Additions | Physical Curriculum | 395.00 | 310.00 | 310.00 |
| 10 E 570 140000 | Equipment Rental | Physical Curriculum | 6,989.60 | 5,814.40 | 5,810.00 |
| 10 E 100 160000 | Salaries | Co-Curricular Activities | 474,149.76 | 459,633.34 | 466,620.00 |
| 10 E 211 160000 | Retirement--Employee's Share Paid by Employer | Co-Curricular Activities | 21,369.41 | 4.53 | 10.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|-----------------------------------|--------------------|----------------------|---------------------|
| 10 E 212 160000 | Retirement--Employer's Share | Co-Curricular Activities | 16,800.33 | 19,496.94 | 23,110.00 |
| 10 E 220 160000 | Social Security | Co-Curricular Activities | 36,118.27 | 35,106.62 | 35,110.00 |
| 10 E 310 160000 | Personal Services | Co-Curricular Activities | 90,726.69 | 66,706.36 | 67,240.00 |
| 10 E 343 160000 | Contracted Service Travel | Co-Curricular Activities | 438.21 | 249.19 | 250.00 |
| 10 E 350 160000 | Communication | Co-Curricular Activities | - | 1,492.50 | 1,490.00 |
| 10 E 410 160000 | General Supplies | Co-Curricular Activities | 26,036.82 | 21,233.60 | 21,230.00 |
| 10 E 430 160000 | Instructional Media | Co-Curricular Activities | - | 233.00 | 230.00 |
| 10 E 440 160000 | Furnishings | Co-Curricular Activities | 6,495.79 | 8,455.69 | 8,460.00 |
| 10 E 550 160000 | Equipment Additions | Co-Curricular Activities | 2,147.58 | 2,341.67 | 2,340.00 |
| 10 E 560 160000 | Equipment Replacement | Co-Curricular Activities | - | 2,000.00 | 2,000.00 |
| 10 E 940 160000 | Dues and Fees | Co-Curricular Activities | 609.00 | 1,440.00 | 1,440.00 |
| 10 E 100 171000 | Salaries | Culturally/Socially Disadvantaged | 633,375.06 | 592,512.02 | 601,520.00 |
| 10 E 211 171000 | Retirement--Employee's Share Paid by Employer | Culturally/Socially Disadvantaged | 39,415.27 | - | - |
| 10 E 212 171000 | Retirement--Employer's Share | Culturally/Socially Disadvantaged | 30,954.46 | 34,276.41 | 40,400.00 |
| 10 E 218 171000 | Retirement--Contribution to Employee Benefit Trust | Culturally/Socially Disadvantaged | - | - | 45,710.00 |
| 10 E 220 171000 | Social Security | Culturally/Socially Disadvantaged | 45,781.34 | 42,506.09 | 43,200.00 |
| 10 E 230 171000 | Life Insurance | Culturally/Socially Disadvantaged | 685.11 | 601.58 | 600.00 |
| 10 E 240 171000 | Health Insurance | Culturally/Socially Disadvantaged | 161,912.49 | 176,590.50 | 178,530.00 |
| 10 E 250 171000 | Other Insurance | Culturally/Socially Disadvantaged | 1,399.88 | 1,941.34 | 1,940.00 |
| 10 E 310 171000 | Personal Services | Culturally/Socially Disadvantaged | 23.94 | - | - |
| 10 E 342 171000 | Employee Travel | Culturally/Socially Disadvantaged | 233.41 | 160.83 | 160.00 |
| 10 E 410 171000 | General Supplies | Culturally/Socially Disadvantaged | 4,210.71 | 2,510.46 | 2,510.00 |
| 10 E 430 171000 | Instructional Media | Culturally/Socially Disadvantaged | 399.00 | 399.00 | 400.00 |
| 10 E 440 171000 | Furnishings | Culturally/Socially Disadvantaged | 867.60 | 334.52 | 330.00 |
| 10 E 550 171000 | Equipment Additions | Culturally/Socially Disadvantaged | - | - | - |
| 10 E 100 172000 | Salaries | Gifted and Talented | 56,852.00 | 58,070.70 | 58,950.00 |
| 10 E 211 172000 | Retirement--Employee's Share Paid by Employer | Gifted and Talented | 3,565.36 | - | - |
| 10 E 212 172000 | Retirement--Employer's Share | Gifted and Talented | 2,783.71 | 3,333.46 | 3,930.00 |
| 10 E 218 172000 | Retirement--Contribution to Employee Benefit Trust | Gifted and Talented | - | - | 4,480.00 |
| 10 E 220 172000 | Social Security | Gifted and Talented | 4,132.56 | 4,237.23 | 4,300.00 |
| 10 E 230 172000 | Life Insurance | Gifted and Talented | 17.38 | 17.76 | 20.00 |
| 10 E 240 172000 | Health Insurance | Gifted and Talented | 14,829.03 | 17,241.64 | 17,430.00 |
| 10 E 250 172000 | Other Insurance | Gifted and Talented | 65.52 | 165.38 | 170.00 |
| 10 E 310 172000 | Personal Services | Gifted and Talented | 8,215.39 | 6,940.66 | 6,940.00 |
| 10 E 342 172000 | Employee Travel | Gifted and Talented | 523.12 | 453.39 | 450.00 |
| 10 E 343 172000 | Contracted Service Travel | Gifted and Talented | 779.96 | 999.20 | 1,000.00 |
| 10 E 350 172000 | Communication | Gifted and Talented | 18.48 | 42.04 | 40.00 |
| 10 E 410 172000 | General Supplies | Gifted and Talented | 1,646.52 | 1,534.70 | 1,530.00 |
| 10 E 430 172000 | Instructional Media | Gifted and Talented | 99.95 | - | - |
| 10 E 440 172000 | Furnishings | Gifted and Talented | 87.76 | 89.85 | 90.00 |
| 10 E 550 172000 | Equipment Additions | Gifted and Talented | - | 633.13 | 630.00 |
| 10 E 940 172000 | Dues and Fees | Gifted and Talented | - | 1,532.00 | 1,530.00 |
| 10 E 100 173000 | Salaries | Non-Special Education Homebound | 962.50 | 4,086.50 | 4,090.00 |
| 10 E 211 173000 | Retirement--Employee's Share Paid by Employer | Non-Special Education Homebound | - | - | - |
| 10 E 212 173000 | Retirement--Employer's Share | Non-Special Education Homebound | - | 241.09 | 280.00 |
| 10 E 220 173000 | Social Security | Non-Special Education Homebound | 73.64 | 312.62 | 310.00 |
| 10 E 342 173000 | Employee Travel | Non-Special Education Homebound | - | 79.92 | 80.00 |
| 10 E 410 179000 | General Supplies | Other Special Needs | - | - | - |
| 10 E 440 179000 | Furnishings | Other Special Needs | - | - | - |
| 10 E 550 179000 | Equipment Additions | Other Special Needs | - | - | - |
| 10 E 100 211000 | Salaries | Direction of Pupil Services | 40,079.66 | 53,113.81 | 53,110.00 |
| 10 E 211 211000 | Retirement--Employee's Share Paid by Employer | Direction of Pupil Services | 2,211.10 | - | - |
| 10 E 212 211000 | Retirement--Employer's Share | Direction of Pupil Services | 1,762.20 | 2,964.73 | 3,440.00 |
| 10 E 220 211000 | Social Security | Direction of Pupil Services | 2,804.00 | 3,703.27 | 3,700.00 |
| 10 E 230 211000 | Life Insurance | Direction of Pupil Services | 73.72 | 92.16 | 90.00 |
| 10 E 240 211000 | Health Insurance | Direction of Pupil Services | 15,517.56 | 18,532.78 | 18,740.00 |
| 10 E 250 211000 | Other Insurance | Direction of Pupil Services | 146.64 | 273.08 | 270.00 |
| 10 E 100 212000 | Salaries | Social Work | 61,230.63 | 63,199.04 | 64,160.00 |
| 10 E 211 212000 | Retirement--Employee's Share Paid by Employer | Social Work | 3,909.39 | - | - |
| 10 E 212 212000 | Retirement--Employer's Share | Social Work | 3,052.23 | 3,705.02 | 4,370.00 |
| 10 E 218 212000 | Retirement--Contribution to Employee Benefit Trust | Social Work | - | - | 4,880.00 |
| 10 E 220 212000 | Social Security | Social Work | 4,568.61 | 4,685.46 | 4,760.00 |
| 10 E 230 212000 | Life Insurance | Social Work | 6.72 | 6.87 | 10.00 |
| 10 E 240 212000 | Health Insurance | Social Work | 9,378.52 | 11,433.64 | 11,560.00 |
| 10 E 250 212000 | Other Insurance | Social Work | 150.00 | 187.02 | 190.00 |
| 10 E 100 213000 | Salaries | Guidance | 1,050,315.79 | 1,028,276.61 | 1,028,280.00 |
| 10 E 211 213000 | Retirement--Employee's Share Paid by Employer | Guidance | 66,395.87 | 54.81 | 60.00 |
| 10 E 212 213000 | Retirement--Employer's Share | Guidance | 52,022.62 | 60,260.00 | 69,960.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|---|--------------------|----------------------|---------------------|
| 10 E 218 213000 | Retirement--Contribution to Employee Benefit Trust | Guidance | - | - | 78,130.00 |
| 10 E 220 213000 | Social Security | Guidance | 74,566.57 | 73,549.31 | 73,550.00 |
| 10 E 230 213000 | Life Insurance | Guidance | 1,065.66 | 979.96 | 980.00 |
| 10 E 240 213000 | Health Insurance | Guidance | 244,012.94 | 286,478.67 | 289,630.00 |
| 10 E 250 213000 | Other Insurance | Guidance | 2,341.46 | 3,220.96 | 3,220.00 |
| 10 E 310 213000 | Personal Services | Guidance | 1,291.98 | 3,308.00 | 3,310.00 |
| 10 E 342 213000 | Employee Travel | Guidance | 2,131.60 | 1,158.01 | 1,160.00 |
| 10 E 343 213000 | Contracted Service Travel | Guidance | - | 170.00 | 170.00 |
| 10 E 350 213000 | Communication | Guidance | - | - | - |
| 10 E 386 213000 | Payment to CESA | Guidance | - | - | - |
| 10 E 410 213000 | General Supplies | Guidance | 6,965.92 | 9,820.13 | 9,820.00 |
| 10 E 440 213000 | Furnishings | Guidance | (150.00) | 419.25 | 420.00 |
| 10 E 480 213000 | Non-Instructional Computer Software | Guidance | 250.00 | - | - |
| 10 E 550 213000 | Equipment Additions | Guidance | - | 808.81 | 810.00 |
| 10 E 560 213000 | Equipment Replacement | Guidance | 455.96 | - | - |
| 10 E 940 213000 | Dues and Fees | Guidance | - | 140.00 | 140.00 |
| 10 E 100 214000 | Salaries | Health | 147,303.34 | 141,642.67 | 143,800.00 |
| 10 E 211 214000 | Retirement--Employee's Share Paid by Employer | Health | 8,097.45 | - | - |
| 10 E 212 214000 | Retirement--Employer's Share | Health | 6,343.10 | 6,570.55 | 7,770.00 |
| 10 E 218 214000 | Retirement--Contribution to Employee Benefit Trust | Health | - | - | 10,930.00 |
| 10 E 220 214000 | Social Security | Health | 10,285.03 | 10,017.86 | 10,180.00 |
| 10 E 230 214000 | Life Insurance | Health | 133.99 | 134.11 | 130.00 |
| 10 E 240 214000 | Health Insurance | Health | 37,566.34 | 46,775.02 | 47,290.00 |
| 10 E 250 214000 | Other Insurance | Health | 674.35 | 619.62 | 620.00 |
| 10 E 310 214000 | Personal Services | Health | 2,448.36 | 1,990.78 | 1,990.00 |
| 10 E 342 214000 | Employee Travel | Health | 576.78 | 240.49 | 240.00 |
| 10 E 343 214000 | Contracted Service Travel | Health | - | 620.00 | 620.00 |
| 10 E 410 214000 | General Supplies | Health | 3,665.24 | 3,978.03 | 3,980.00 |
| 10 E 440 214000 | Furnishings | Health | 412.67 | - | - |
| 10 E 550 214000 | Equipment Additions | Health | - | - | - |
| 10 E 100 215000 | Salaries | Psychological Services | 73,940.24 | 71,638.53 | 72,730.00 |
| 10 E 211 215000 | Retirement--Employee's Share Paid by Employer | Psychological Services | 3,592.85 | - | - |
| 10 E 212 215000 | Retirement--Employer's Share | Psychological Services | 2,805.11 | 3,441.73 | 4,070.00 |
| 10 E 218 215000 | Retirement--Contribution to Employee Benefit Trust | Psychological Services | - | - | 5,530.00 |
| 10 E 220 215000 | Social Security | Psychological Services | 5,397.82 | 5,253.52 | 5,340.00 |
| 10 E 230 215000 | Life Insurance | Psychological Services | 475.40 | 499.72 | 500.00 |
| 10 E 240 215000 | Health Insurance | Psychological Services | 13,013.67 | 15,815.03 | 15,990.00 |
| 10 E 250 215000 | Other Insurance | Psychological Services | 273.35 | 277.20 | 280.00 |
| 10 E 100 217000 | Salaries | Attendance | 69,880.88 | 67,505.05 | 67,510.00 |
| 10 E 211 217000 | Retirement--Employee's Share Paid by Employer | Attendance | 4,317.97 | - | - |
| 10 E 212 217000 | Retirement--Employer's Share | Attendance | 3,470.59 | 3,947.43 | 4,580.00 |
| 10 E 220 217000 | Social Security | Attendance | 4,685.21 | 4,681.74 | 4,680.00 |
| 10 E 230 217000 | Life Insurance | Attendance | 103.50 | 100.56 | 100.00 |
| 10 E 240 217000 | Health Insurance | Attendance | 32,819.67 | 35,780.46 | 36,170.00 |
| 10 E 250 217000 | Other Insurance | Attendance | 513.18 | 313.20 | 310.00 |
| 10 E 410 217000 | General Supplies | Attendance | 1,325.00 | - | - |
| 10 E 100 219000 | Salaries | Other Pupil Services | 50,842.91 | 65,737.40 | 65,740.00 |
| 10 E 211 219000 | Retirement--Employee's Share Paid by Employer | Other Pupil Services | 3,244.09 | - | - |
| 10 E 212 219000 | Retirement--Employer's Share | Other Pupil Services | 2,533.42 | 3,853.52 | 4,470.00 |
| 10 E 220 219000 | Social Security | Other Pupil Services | 3,877.67 | 4,966.44 | 4,970.00 |
| 10 E 230 219000 | Life Insurance | Other Pupil Services | 7.01 | 8.64 | 10.00 |
| 10 E 240 219000 | Health Insurance | Other Pupil Services | 70.20 | 3,569.75 | 3,610.00 |
| 10 E 250 219000 | Other Insurance | Other Pupil Services | 50.40 | 184.35 | 180.00 |
| 10 E 310 219000 | Personal Services | Other Pupil Services | - | - | - |
| 10 E 342 219000 | Employee Travel | Other Pupil Services | 135.00 | - | - |
| 10 E 343 219000 | Contracted Service Travel | Other Pupil Services | - | - | - |
| 10 E 350 219000 | Communication | Other Pupil Services | - | - | - |
| 10 E 410 219000 | General Supplies | Other Pupil Services | - | - | - |
| 10 E 100 221100 | Salaries | Direction of Improvement of Instruction | 16,302.22 | - | - |
| 10 E 211 221100 | Retirement--Employee's Share Paid by Employer | Direction of Improvement of Instruction | 1,040.51 | - | - |
| 10 E 212 221100 | Retirement--Employer's Share | Direction of Improvement of Instruction | 812.30 | - | - |
| 10 E 220 221100 | Social Security | Direction of Improvement of Instruction | 1,081.21 | - | - |
| 10 E 230 221100 | Life Insurance | Direction of Improvement of Instruction | 2.21 | - | - |
| 10 E 240 221100 | Health Insurance | Direction of Improvement of Instruction | 4,374.63 | - | - |
| 10 E 250 221100 | Other Insurance | Direction of Improvement of Instruction | 35.94 | - | - |
| 10 E 310 221100 | Personal Services | Direction of Improvement of Instruction | - | - | - |
| 10 E 343 221100 | Contracted Service Travel | Direction of Improvement of Instruction | - | - | - |
| 10 E 410 221100 | General Supplies | Direction of Improvement of Instruction | - | - | - |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|---|--------------------|----------------------|---------------------|
| 10 E 440 221100 | Furnishings | Direction of Improvement of Instruction | - | - | - |
| 10 E 480 221100 | Non-Instructional Computer Software | Direction of Improvement of Instruction | - | - | - |
| 10 E 550 221100 | Equipment Additions | Direction of Improvement of Instruction | - | - | - |
| 10 E 100 221200 | Salaries | Curriculum Development | 219,255.83 | 176,803.12 | 179,490.00 |
| 10 E 211 221200 | Retirement--Employee's Share Paid by Employer | Curriculum Development | 12,590.66 | 668.34 | 780.00 |
| 10 E 212 221200 | Retirement--Employer's Share | Curriculum Development | 9,822.88 | 10,032.05 | 11,830.00 |
| 10 E 218 221200 | Retirement--Contribution to Employee Benefit Trust | Curriculum Development | - | - | 13,640.00 |
| 10 E 220 221200 | Social Security | Curriculum Development | 16,166.21 | 13,090.45 | 13,300.00 |
| 10 E 230 221200 | Life Insurance | Curriculum Development | 1,212.37 | 760.45 | 760.00 |
| 10 E 240 221200 | Health Insurance | Curriculum Development | 21,888.61 | 16,388.20 | 16,570.00 |
| 10 E 250 221200 | Other Insurance | Curriculum Development | 577.06 | 671.71 | 670.00 |
| 10 E 310 221200 | Personal Services | Curriculum Development | 1,395.04 | 1,271.77 | 1,270.00 |
| 10 E 342 221200 | Employee Travel | Curriculum Development | 329.46 | 61.39 | 60.00 |
| 10 E 343 221200 | Contracted Service Travel | Curriculum Development | - | 1,662.60 | 1,660.00 |
| 10 E 386 221200 | Payment to CESA | Curriculum Development | 1,920.00 | 1,980.00 | 1,980.00 |
| 10 E 410 221200 | General Supplies | Curriculum Development | 2,278.10 | 2,342.80 | 2,340.00 |
| 10 E 440 221200 | Furnishings | Curriculum Development | - | 38.49 | 40.00 |
| 10 E 480 221200 | Non-Instructional Computer Software | Curriculum Development | 106.00 | - | - |
| 10 E 550 221200 | Equipment Additions | Curriculum Development | 980.88 | - | - |
| 10 E 940 221200 | Dues and Fees | Curriculum Development | 100.00 | - | - |
| 10 E 100 221300 | Salaries | Instructional Staff Training | 365,590.01 | 243,110.36 | 246,810.00 |
| 10 E 211 221300 | Retirement--Employee's Share Paid by Employer | Instructional Staff Training | 21,784.63 | 264.65 | 310.00 |
| 10 E 212 221300 | Retirement--Employer's Share | Instructional Staff Training | 17,107.52 | 12,369.04 | 14,610.00 |
| 10 E 218 221300 | Retirement--Contribution to Employee Benefit Trust | Instructional Staff Training | - | - | 18,750.00 |
| 10 E 220 221300 | Social Security | Instructional Staff Training | 26,943.32 | 17,549.04 | 17,830.00 |
| 10 E 230 221300 | Life Insurance | Instructional Staff Training | 108.41 | 82.17 | 80.00 |
| 10 E 240 221300 | Health Insurance | Instructional Staff Training | 40,393.24 | 25,579.07 | 25,860.00 |
| 10 E 250 221300 | Other Insurance | Instructional Staff Training | 536.03 | 297.00 | 300.00 |
| 10 E 310 221300 | Personal Services | Instructional Staff Training | 51,289.92 | 53,080.74 | 53,080.00 |
| 10 E 342 221300 | Employee Travel | Instructional Staff Training | - | - | - |
| 10 E 343 221300 | Contracted Service Travel | Instructional Staff Training | 59,399.90 | 76,547.70 | 76,550.00 |
| 10 E 410 221300 | General Supplies | Instructional Staff Training | 13,858.84 | 18,824.89 | 18,820.00 |
| 10 E 440 221300 | Furnishings | Instructional Staff Training | - | - | - |
| 10 E 490 221300 | Other Non-Capital Items | Instructional Staff Training | 1,980.15 | 1,706.69 | 1,710.00 |
| 10 E 550 221300 | Equipment Additions | Instructional Staff Training | - | - | - |
| 10 E 940 221300 | Dues and Fees | Instructional Staff Training | 120.00 | 517.00 | 520.00 |
| 10 E 100 221900 | Salaries | Other Improvement of Instruction | 53,758.45 | 57,676.90 | 58,550.00 |
| 10 E 211 221900 | Retirement--Employee's Share Paid by Employer | Other Improvement of Instruction | 2,974.45 | 6.09 | 10.00 |
| 10 E 212 221900 | Retirement--Employer's Share | Other Improvement of Instruction | 2,332.58 | 2,927.24 | 3,460.00 |
| 10 E 218 221900 | Retirement--Contribution to Employee Benefit Trust | Other Improvement of Instruction | - | - | 4,450.00 |
| 10 E 220 221900 | Social Security | Other Improvement of Instruction | 3,952.64 | 4,207.58 | 4,270.00 |
| 10 E 230 221900 | Life Insurance | Other Improvement of Instruction | 5.58 | 6.72 | 10.00 |
| 10 E 240 221900 | Health Insurance | Other Improvement of Instruction | 6,997.37 | 7,383.73 | 7,460.00 |
| 10 E 250 221900 | Other Insurance | Other Improvement of Instruction | 40.32 | 83.59 | 80.00 |
| 10 E 310 221900 | Personal Services | Other Improvement of Instruction | 10,801.39 | 6,497.61 | 6,500.00 |
| 10 E 343 221900 | Contracted Service Travel | Other Improvement of Instruction | 3,364.33 | 5,645.25 | 5,650.00 |
| 10 E 350 221900 | Communication | Other Improvement of Instruction | 2,293.82 | 1,329.12 | 1,330.00 |
| 10 E 386 221900 | Payment to CESA | Other Improvement of Instruction | 6,000.00 | 6,000.00 | 6,000.00 |
| 10 E 410 221900 | General Supplies | Other Improvement of Instruction | 32,836.71 | 14,392.09 | 14,390.00 |
| 10 E 440 221900 | Furnishings | Other Improvement of Instruction | 838.92 | 6,056.74 | 6,060.00 |
| 10 E 480 221900 | Non-Instructional Computer Software | Other Improvement of Instruction | - | 1,229.00 | 1,230.00 |
| 10 E 550 221900 | Equipment Additions | Other Improvement of Instruction | 3,187.69 | 34,169.95 | 34,170.00 |
| 10 E 940 221900 | Dues and Fees | Other Improvement of Instruction | 985.00 | 316.00 | 320.00 |
| 10 E 100 222000 | Salaries | Library Media | 624,911.90 | 636,262.86 | 645,930.00 |
| 10 E 211 222000 | Retirement--Employee's Share Paid by Employer | Library Media | 39,155.77 | 232.00 | 270.00 |
| 10 E 212 222000 | Retirement--Employer's Share | Library Media | 31,214.43 | 37,005.51 | 43,610.00 |
| 10 E 218 222000 | Retirement--Contribution to Employee Benefit Trust | Library Media | - | - | 49,080.00 |
| 10 E 220 222000 | Social Security | Library Media | 45,753.13 | 46,057.79 | 46,800.00 |
| 10 E 230 222000 | Life Insurance | Library Media | 1,691.31 | 1,884.89 | 1,880.00 |
| 10 E 240 222000 | Health Insurance | Library Media | 162,284.80 | 179,016.06 | 180,990.00 |
| 10 E 250 222000 | Other Insurance | Library Media | 1,684.28 | 2,221.14 | 2,220.00 |
| 10 E 310 222000 | Personal Services | Library Media | 3,807.46 | 38,409.41 | 38,410.00 |
| 10 E 342 222000 | Employee Travel | Library Media | 313.48 | 304.14 | 300.00 |
| 10 E 343 222000 | Contracted Service Travel | Library Media | 12.50 | 21.05 | 20.00 |
| 10 E 410 222000 | General Supplies | Library Media | 24,526.67 | 31,791.85 | 31,790.00 |
| 10 E 430 222000 | Instructional Media | Library Media | 221,990.05 | 202,255.71 | 202,260.00 |
| 10 E 440 222000 | Furnishings | Library Media | 10,020.93 | 4,969.77 | 4,970.00 |
| 10 E 460 222000 | Equipment Components | Library Media | - | - | - |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|--|--------------------|----------------------|---------------------|
| 10 E 480 222000 | Non-Instructional Computer Software | Library Media | - | - | - |
| 10 E 550 222000 | Equipment Additions | Library Media | 75,356.90 | 66,797.12 | 66,800.00 |
| 10 E 560 222000 | Equipment Replacement | Library Media | - | - | - |
| 10 E 100 223100 | Salaries | Athletics Supervision and Coordination | 112,110.00 | 112,246.00 | 113,950.00 |
| 10 E 211 223100 | Retirement--Employee's Share Paid by Employer | Athletics Supervision and Coordination | 7,153.90 | 93.37 | 110.00 |
| 10 E 212 223100 | Retirement--Employer's Share | Athletics Supervision and Coordination | 5,584.34 | 6,578.01 | 7,750.00 |
| 10 E 218 223100 | Retirement--Contribution to Employee Benefit Trust | Athletics Supervision and Coordination | - | - | 8,660.00 |
| 10 E 220 223100 | Social Security | Athletics Supervision and Coordination | 8,137.25 | 8,261.41 | 8,390.00 |
| 10 E 230 223100 | Life Insurance | Athletics Supervision and Coordination | 550.76 | 598.21 | 600.00 |
| 10 E 240 223100 | Health Insurance | Athletics Supervision and Coordination | 23,059.55 | 26,685.90 | 26,980.00 |
| 10 E 250 223100 | Other Insurance | Athletics Supervision and Coordination | 290.09 | 406.80 | 410.00 |
| 10 E 480 223100 | Non-Instructional Computer Software | Athletics Supervision and Coordination | - | - | - |
| 10 E 100 223700 | Salaries | Vocational Education Supervision and Coordination | 50,246.27 | 49,890.84 | 50,650.00 |
| 10 E 211 223700 | Retirement--Employee's Share Paid by Employer | Vocational Education Supervision and Coordination | 2,691.99 | - | - |
| 10 E 212 223700 | Retirement--Employer's Share | Vocational Education Supervision and Coordination | 2,101.94 | 2,418.77 | 2,860.00 |
| 10 E 218 223700 | Retirement--Contribution to Employee Benefit Trust | Vocational Education Supervision and Coordination | - | - | 3,850.00 |
| 10 E 220 223700 | Social Security | Vocational Education Supervision and Coordination | 3,663.48 | 3,590.04 | 3,650.00 |
| 10 E 230 223700 | Life Insurance | Vocational Education Supervision and Coordination | 6.93 | 8.64 | 10.00 |
| 10 E 240 223700 | Health Insurance | Vocational Education Supervision and Coordination | 8,747.14 | 9,229.85 | 9,330.00 |
| 10 E 250 223700 | Other Insurance | Vocational Education Supervision and Coordination | 50.40 | 104.49 | 100.00 |
| 10 E 310 223700 | Personal Services | Vocational Education Supervision and Coordination | 1,543.44 | 1,792.19 | 1,790.00 |
| 10 E 342 223700 | Employee Travel | Vocational Education Supervision and Coordination | 314.31 | 423.85 | 420.00 |
| 10 E 343 223700 | Contracted Service Travel | Vocational Education Supervision and Coordination | 911.00 | 180.00 | 180.00 |
| 10 E 410 223700 | General Supplies | Vocational Education Supervision and Coordination | 117.01 | 625.55 | 630.00 |
| 10 E 440 223700 | Furnishings | Vocational Education Supervision and Coordination | 1,596.42 | - | - |
| 10 E 100 223900 | Salaries | Other Instructional Staff Supervision and Coordination | 40,965.65 | 46,750.95 | 47,460.00 |
| 10 E 211 223900 | Retirement--Employee's Share Paid by Employer | Other Instructional Staff Supervision and Coordination | 2,600.10 | - | - |
| 10 E 212 223900 | Retirement--Employer's Share | Other Instructional Staff Supervision and Coordination | 2,040.46 | 2,741.01 | 3,230.00 |
| 10 E 218 223900 | Retirement--Contribution to Employee Benefit Trust | Other Instructional Staff Supervision and Coordination | - | - | 3,610.00 |
| 10 E 220 223900 | Social Security | Other Instructional Staff Supervision and Coordination | 2,935.49 | 3,265.83 | 3,320.00 |
| 10 E 230 223900 | Life Insurance | Other Instructional Staff Supervision and Coordination | 106.36 | 101.04 | 100.00 |
| 10 E 240 223900 | Health Insurance | Other Instructional Staff Supervision and Coordination | 6,178.67 | 12,495.60 | 12,630.00 |
| 10 E 250 223900 | Other Insurance | Other Instructional Staff Supervision and Coordination | 35.76 | 135.10 | 140.00 |
| 10 E 310 223900 | Personal Services | Other Instructional Staff Supervision and Coordination | - | - | - |
| 10 E 410 223900 | General Supplies | Other Instructional Staff Supervision and Coordination | - | - | - |
| 10 E 100 229000 | Salaries | Other Instructional Staff Services | 41,772.24 | 7,000.00 | 7,110.00 |
| 10 E 211 229000 | Retirement--Employee's Share Paid by Employer | Other Instructional Staff Services | 2,652.38 | - | - |
| 10 E 212 229000 | Retirement--Employer's Share | Other Instructional Staff Services | 2,071.46 | 411.23 | 480.00 |
| 10 E 218 229000 | Retirement--Contribution to Employee Benefit Trust | Other Instructional Staff Services | - | - | 540.00 |
| 10 E 220 229000 | Social Security | Other Instructional Staff Services | 3,132.10 | 521.90 | 530.00 |
| 10 E 230 229000 | Life Insurance | Other Instructional Staff Services | 5.32 | - | - |
| 10 E 240 229000 | Health Insurance | Other Instructional Staff Services | 3,346.28 | - | - |
| 10 E 250 229000 | Other Insurance | Other Instructional Staff Services | 72.96 | - | - |
| 10 E 310 229000 | Personal Services | Other Instructional Staff Services | 15,965.00 | 180.00 | 180.00 |
| 10 E 342 229000 | Employee Travel | Other Instructional Staff Services | 5.80 | - | - |
| 10 E 343 229000 | Contracted Service Travel | Other Instructional Staff Services | - | 4,165.00 | 4,170.00 |
| 10 E 350 229000 | Communication | Other Instructional Staff Services | 1,071.43 | 909.91 | 910.00 |
| 10 E 410 229000 | General Supplies | Other Instructional Staff Services | 3,763.96 | 4,767.58 | 4,770.00 |
| 10 E 480 229000 | Non-Instructional Computer Software | Other Instructional Staff Services | - | 2,097.00 | 2,100.00 |
| 10 E 940 229000 | Dues and Fees | Other Instructional Staff Services | - | - | - |
| 10 E 100 230000 | Salaries | General Administration | 529,021.34 | 501,262.11 | 509,480.00 |
| 10 E 211 230000 | Retirement--Employee's Share Paid by Employer | General Administration | 31,960.44 | 2,514.80 | 2,920.00 |
| 10 E 212 230000 | Retirement--Employer's Share | General Administration | 24,803.67 | 27,839.32 | 32,880.00 |
| 10 E 218 230000 | Retirement--Contribution to Employee Benefit Trust | General Administration | - | - | 38,710.00 |
| 10 E 220 230000 | Social Security | General Administration | 38,100.31 | 35,674.56 | 36,300.00 |
| 10 E 230 230000 | Life Insurance | General Administration | 5,446.12 | 5,485.31 | 5,490.00 |
| 10 E 240 230000 | Health Insurance | General Administration | 79,491.62 | 108,716.06 | 109,910.00 |
| 10 E 250 230000 | Other Insurance | General Administration | 2,111.98 | 2,009.91 | 2,010.00 |
| 10 E 290 230000 | Other Employee Benefits | General Administration | 8,067.00 | 9,191.00 | 9,190.00 |
| 10 E 310 230000 | Personal Services | General Administration | 65,928.64 | 87,504.27 | 87,500.00 |
| 10 E 342 230000 | Employee Travel | General Administration | 19.56 | - | - |
| 10 E 343 230000 | Contracted Service Travel | General Administration | 9,297.05 | 10,196.54 | 10,200.00 |
| 10 E 350 230000 | Communication | General Administration | 7,372.16 | 5,304.88 | 5,300.00 |
| 10 E 386 230000 | Payment to CESA | General Administration | 1,300.00 | - | - |
| 10 E 410 230000 | General Supplies | General Administration | 4,879.73 | 7,219.21 | 7,220.00 |
| 10 E 440 230000 | Furnishings | General Administration | 324.00 | 306.86 | 310.00 |
| 10 E 480 230000 | Non-Instructional Computer Software | General Administration | 9,909.00 | 244.00 | 240.00 |
| 10 E 490 230000 | Other Non-Capital Items | General Administration | 145.00 | 347.00 | 350.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|--------------------------------|--------------------|----------------------|---------------------|
| 10 E 550 230000 | Equipment Additions | General Administration | - | - | - |
| 10 E 560 230000 | Equipment Replacement | General Administration | 998.00 | 1,471.32 | 1,470.00 |
| 10 E 940 230000 | Dues and Fees | General Administration | 14,723.00 | 14,842.00 | 14,840.00 |
| 10 E 100 240000 | Salaries | School Building Administration | 1,840,504.57 | 1,803,310.44 | 1,832,880.00 |
| 10 E 211 240000 | Retirement--Employee's Share Paid by Employer | School Building Administration | 115,484.08 | 4,952.05 | 5,750.00 |
| 10 E 212 240000 | Retirement--Employer's Share | School Building Administration | 91,069.34 | 105,160.66 | 124,080.00 |
| 10 E 218 240000 | Retirement--Contribution to Employee Benefit Trust | School Building Administration | - | - | 139,270.00 |
| 10 E 220 240000 | Social Security | School Building Administration | 135,082.92 | 132,408.52 | 134,670.00 |
| 10 E 230 240000 | Life Insurance | School Building Administration | 12,654.26 | 12,263.44 | 12,260.00 |
| 10 E 240 240000 | Health Insurance | School Building Administration | 380,089.77 | 414,194.40 | 418,750.00 |
| 10 E 250 240000 | Other Insurance | School Building Administration | 7,627.08 | 7,636.55 | 7,640.00 |
| 10 E 310 240000 | Personal Services | School Building Administration | 3,298.10 | 1,299.82 | 1,300.00 |
| 10 E 342 240000 | Employee Travel | School Building Administration | 4,209.06 | 4,421.42 | 4,420.00 |
| 10 E 343 240000 | Contracted Service Travel | School Building Administration | 3,476.02 | 6,031.87 | 6,030.00 |
| 10 E 350 240000 | Communication | School Building Administration | 43,046.49 | 39,338.98 | 39,340.00 |
| 10 E 410 240000 | General Supplies | School Building Administration | 18,422.25 | 11,097.73 | 11,100.00 |
| 10 E 440 240000 | Furnishings | School Building Administration | 2,791.70 | 4,420.13 | 4,420.00 |
| 10 E 480 240000 | Non-Instructional Computer Software | School Building Administration | 592.00 | 773.20 | 770.00 |
| 10 E 490 240000 | Other Non-Capital Items | School Building Administration | 200.65 | - | - |
| 10 E 550 240000 | Equipment Additions | School Building Administration | 1,489.00 | 3,279.03 | 3,280.00 |
| 10 E 560 240000 | Equipment Replacement | School Building Administration | - | - | - |
| 10 E 940 240000 | Dues and Fees | School Building Administration | 5,462.00 | 5,558.00 | 5,560.00 |
| 10 E 100 251000 | Salaries | Direction of Business | 99,209.90 | 98,363.38 | 99,980.00 |
| 10 E 211 251000 | Retirement--Employee's Share Paid by Employer | Direction of Business | 6,163.42 | 649.29 | 750.00 |
| 10 E 212 251000 | Retirement--Employer's Share | Direction of Business | 4,811.75 | 5,675.52 | 6,700.00 |
| 10 E 218 251000 | Retirement--Contribution to Employee Benefit Trust | Direction of Business | - | - | 7,600.00 |
| 10 E 220 251000 | Social Security | Direction of Business | 7,352.28 | 7,084.40 | 7,210.00 |
| 10 E 230 251000 | Life Insurance | Direction of Business | 1,043.56 | 1,121.70 | 1,120.00 |
| 10 E 240 251000 | Health Insurance | Direction of Business | 13,927.24 | 15,831.88 | 16,010.00 |
| 10 E 250 251000 | Other Insurance | Direction of Business | 446.89 | 446.88 | 450.00 |
| 10 E 310 251000 | Personal Services | Direction of Business | 11,349.78 | 2,790.00 | 2,790.00 |
| 10 E 342 251000 | Employee Travel | Direction of Business | 59.70 | 74.38 | 70.00 |
| 10 E 343 251000 | Contracted Service Travel | Direction of Business | 3,611.46 | 2,320.19 | 2,320.00 |
| 10 E 360 251000 | Data Processing | Direction of Business | - | - | - |
| 10 E 386 251000 | Payment to CESA | Direction of Business | 26,658.00 | 25,838.00 | 25,840.00 |
| 10 E 410 251000 | General Supplies | Direction of Business | 3,598.19 | 1,736.47 | 1,740.00 |
| 10 E 440 251000 | Furnishings | Direction of Business | 1,523.32 | 1,488.98 | 1,490.00 |
| 10 E 480 251000 | Non-Instructional Computer Software | Direction of Business | 299.00 | - | - |
| 10 E 550 251000 | Equipment Additions | Direction of Business | - | - | - |
| 10 E 940 251000 | Dues and Fees | Direction of Business | 4,127.73 | 4,974.67 | 4,970.00 |
| 10 E 100 252000 | Salaries | Fiscal | 184,707.29 | 185,206.41 | 188,910.00 |
| 10 E 211 252000 | Retirement--Employee's Share Paid by Employer | Fiscal | 11,687.71 | 811.71 | 940.00 |
| 10 E 212 252000 | Retirement--Employer's Share | Fiscal | 9,152.43 | 10,835.85 | 12,830.00 |
| 10 E 218 252000 | Retirement--Contribution to Employee Benefit Trust | Fiscal | - | - | 14,350.00 |
| 10 E 220 252000 | Social Security | Fiscal | 13,264.27 | 13,261.97 | 13,550.00 |
| 10 E 230 252000 | Life Insurance | Fiscal | 606.44 | 632.40 | 630.00 |
| 10 E 240 252000 | Health Insurance | Fiscal | 44,336.87 | 50,129.87 | 50,680.00 |
| 10 E 250 252000 | Other Insurance | Fiscal | 609.36 | 644.55 | 640.00 |
| 10 E 100 253000 | Salaries | Operation | 1,879,307.84 | 1,754,342.03 | 1,788,200.00 |
| 10 E 211 253000 | Retirement--Employee's Share Paid by Employer | Operation | 113,084.32 | 89,477.54 | 103,880.00 |
| 10 E 212 253000 | Retirement--Employer's Share | Operation | 88,380.75 | 97,474.49 | 115,450.00 |
| 10 E 218 253000 | Retirement--Contribution to Employee Benefit Trust | Operation | - | - | 135,870.00 |
| 10 E 220 253000 | Social Security | Operation | 137,953.66 | 129,205.37 | 131,800.00 |
| 10 E 230 253000 | Life Insurance | Operation | 6,187.34 | 6,147.04 | 6,150.00 |
| 10 E 240 253000 | Health Insurance | Operation | 559,444.50 | 622,503.43 | 629,350.00 |
| 10 E 250 253000 | Other Insurance | Operation | 5,018.18 | 4,954.89 | 4,950.00 |
| 10 E 310 253000 | Personal Services | Operation | 150,661.95 | 57,642.97 | 57,640.00 |
| 10 E 320 253000 | Property Services | Operation | 18,983.71 | 8,381.97 | 8,380.00 |
| 10 E 331 253000 | Gas for Heat | Operation | 409,021.95 | 305,698.04 | 305,700.00 |
| 10 E 336 253000 | Electricity Other Than Heat | Operation | 547,140.57 | 581,474.14 | 581,470.00 |
| 10 E 337 253000 | Water | Operation | 89,303.06 | 81,800.34 | 81,800.00 |
| 10 E 338 253000 | Sewerage | Operation | 66,393.01 | 70,055.36 | 70,060.00 |
| 10 E 339 253000 | Other Utilities | Operation | 23,969.06 | 16,878.41 | 16,880.00 |
| 10 E 342 253000 | Employee Travel | Operation | 3,824.18 | 3,639.16 | 3,640.00 |
| 10 E 343 253000 | Contracted Service Travel | Operation | 1,923.20 | 2,472.10 | 2,470.00 |
| 10 E 348 253000 | Vehicle Fuel | Operation | 25,368.66 | 24,068.67 | 24,070.00 |
| 10 E 350 253000 | Communication | Operation | 346.00 | 1,860.71 | 1,860.00 |
| 10 E 410 253000 | General Supplies | Operation | 167,922.53 | 250,230.03 | 250,230.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|--|--|--------------------|----------------------|---------------------|
| 10 E 420 253000 | Apparel | Operation | 6,338.67 | 6,742.88 | 6,740.00 |
| 10 E 440 253000 | Furnishings | Operation | 20,117.43 | 1,862.92 | 1,860.00 |
| 10 E 460 253000 | Equipment Components | Operation | 3,127.74 | 1,809.16 | 1,810.00 |
| 10 E 480 253000 | Non-Instructional Computer Software | Operation | 53.00 | - | - |
| 10 E 550 253000 | Equipment Additions | Operation | 9,738.60 | 2,597.26 | 2,600.00 |
| 10 E 560 253000 | Equipment Replacement | Operation | 1,094.10 | 16,535.50 | 16,540.00 |
| 10 E 570 253000 | Equipment Rental | Operation | 2,923.75 | 118.00 | 120.00 |
| 10 E 310 254200 | Personal Services | Site Repairs | 11,531.00 | 16,367.00 | 16,370.00 |
| 10 E 320 254200 | Property Services | Site Repairs | 630.00 | 11,118.98 | 11,120.00 |
| 10 E 410 254200 | General Supplies | Site Repairs | 23,478.40 | 30,265.53 | 30,270.00 |
| 10 E 440 254200 | Furnishings | Site Repairs | - | - | - |
| 10 E 560 254200 | Equipment Replacement | Site Repairs | - | 3,600.00 | 3,600.00 |
| 10 E 100 254300 | Salaries | Building Repairs | 364,060.94 | 361,143.09 | 368,110.00 |
| 10 E 211 254300 | Retirement--Employee's Share Paid by Employer | Building Repairs | 23,149.18 | 21,130.98 | 25,000.00 |
| 10 E 212 254300 | Retirement--Employer's Share | Building Repairs | 18,052.28 | 21,130.98 | 25,000.00 |
| 10 E 220 254300 | Social Security | Building Repairs | 27,026.88 | 26,887.02 | 27,420.00 |
| 10 E 230 254300 | Life Insurance | Building Repairs | 1,333.32 | 1,319.66 | 1,320.00 |
| 10 E 240 254300 | Health Insurance | Building Repairs | 87,945.57 | 97,400.02 | 98,470.00 |
| 10 E 250 254300 | Other Insurance | Building Repairs | 1,048.56 | 1,048.56 | 1,050.00 |
| 10 E 310 254300 | Personal Services | Building Repairs | 163,047.93 | 157,863.17 | 157,860.00 |
| 10 E 320 254300 | Property Services | Building Repairs | 307,425.18 | 272,734.62 | 272,730.00 |
| 10 E 410 254300 | General Supplies | Building Repairs | 64,671.05 | 54,597.61 | 54,600.00 |
| 10 E 420 254300 | Apparel | Building Repairs | 7,471.41 | 17,984.73 | 17,980.00 |
| 10 E 440 254300 | Furnishings | Building Repairs | 5,228.56 | 991.13 | 990.00 |
| 10 E 460 254300 | Equipment Components | Building Repairs | 1,642.25 | 2,538.66 | 2,540.00 |
| 10 E 480 254300 | Non-Instructional Computer Software | Building Repairs | - | - | - |
| 10 E 490 254300 | Other Non-Capital Items | Building Repairs | - | - | - |
| 10 E 542 254300 | Building Improvements Replacement | Building Repairs | 1,070.00 | - | - |
| 10 E 550 254300 | Equipment Additions | Building Repairs | 3,700.70 | 3,542.52 | 3,540.00 |
| 10 E 560 254300 | Equipment Replacement | Building Repairs | 1,356.64 | 28,275.11 | 28,280.00 |
| 10 E 940 254300 | Dues and Fees | Building Repairs | - | - | - |
| 10 E 320 254490 | Property Services | Other Equipment Repairs | 85,750.94 | 181,283.01 | 181,280.00 |
| 10 E 440 254490 | Furnishings | Other Equipment Repairs | 1,831.28 | 524.69 | 520.00 |
| 10 E 550 254490 | Equipment Additions | Other Equipment Repairs | 1,854.58 | 319.00 | 320.00 |
| 10 E 560 254490 | Equipment Replacement | Other Equipment Repairs | - | - | - |
| 10 E 320 254500 | Property Services | Vehicle (Other Than Pupil Transportation) Maintenance | 10,110.12 | 13,054.21 | 13,050.00 |
| 10 E 940 254500 | Dues and Fees | Vehicle (Other Than Pupil Transportation) Maintenance | - | - | - |
| 10 E 550 254600 | Equipment Replacement | Maintenance Vehicle Acquisition | - | 1,000.00 | 1,000.00 |
| 10 E 560 254600 | Equipment Replacement | Maintenance Vehicle Acquisition | - | - | - |
| 10 E 310 255000 | Personal Services | Facilities Acquisition & Remodeling | 3,000.00 | - | - |
| 10 E 320 255000 | Property Services | Facilities Acquisition & Remodeling | - | - | - |
| 10 E 460 255000 | Equipment Components | Facilities Acquisition & Remodeling | - | - | - |
| 10 E 541 255000 | Building Improvements Replacement | Facilities Acquisition & Remodeling | - | - | - |
| 10 E 542 255000 | Building Improvements Replacement | Facilities Acquisition & Remodeling | - | - | - |
| 10 E 100 256100 | Salaries | Direction of Pupil Transportation | 42,601.62 | 41,870.02 | 41,870.00 |
| 10 E 211 256100 | Retirement--Employee's Share Paid by Employer | Direction of Pupil Transportation | 2,667.35 | 114.57 | 130.00 |
| 10 E 212 256100 | Retirement--Employer's Share | Direction of Pupil Transportation | 2,110.52 | 2,449.64 | 2,840.00 |
| 10 E 218 256100 | Retirement--Contribution to Employee Benefit Trust | Direction of Pupil Transportation | - | - | 3,180.00 |
| 10 E 220 256100 | Social Security | Direction of Pupil Transportation | 3,035.78 | 2,973.18 | 2,970.00 |
| 10 E 230 256100 | Life Insurance | Direction of Pupil Transportation | 268.70 | 278.83 | 280.00 |
| 10 E 240 256100 | Health Insurance | Direction of Pupil Transportation | 14,096.06 | 12,060.14 | 12,190.00 |
| 10 E 250 256100 | Other Insurance | Direction of Pupil Transportation | 197.75 | 226.15 | 230.00 |
| 10 E 310 256100 | Personal Services | Direction of Pupil Transportation | - | 500.00 | 500.00 |
| 10 E 350 256100 | Communication | Direction of Pupil Transportation | 824.00 | 844.00 | 840.00 |
| 10 E 410 256100 | General Supplies | Direction of Pupil Transportation | 352.71 | 201.94 | 200.00 |
| 10 E 440 256100 | Furnishings | Direction of Pupil Transportation | 246.00 | - | - |
| 10 E 560 256100 | Equipment Replacement | Direction of Pupil Transportation | - | 490.44 | 490.00 |
| 10 E 940 256100 | Dues and Fees | Direction of Pupil Transportation | 544.00 | 897.00 | 900.00 |
| 10 E 348 256270 | Vehicle Fuel | District Operated Pupil Transportation - Field Trips | - | 26.83 | 30.00 |
| 10 E 348 256290 | Vehicle Fuel | District Operated Pupil Transportation - Other | - | 670.81 | 670.00 |
| 10 E 560 256300 | Equipment Replacement | Pupil Transportation - Vehicle Acquisition | - | 14,000.00 | 14,000.00 |
| 10 E 320 256500 | Property Services | Pupil Transportation - Vehicle Repairs | 865.12 | 515.53 | 520.00 |
| 10 E 940 256500 | Dues and Fees | Pupil Transportation - Vehicle Repairs | - | - | - |
| 10 E 320 256600 | Property Services | Pupil Transportation - Vehicle Servicing | - | 57.24 | 60.00 |
| 10 E 341 256710 | Contracted Pupil Transportation | Contracted Pupil Transportation - Regular - Home to S | 2,351,176.58 | 2,387,309.63 | 2,387,310.00 |
| 10 E 341 256720 | Contracted Pupil Transportation | Contracted Pupil Transportation - Shuttle Services | 65,403.08 | 28,831.52 | 28,830.00 |
| 10 E 341 256730 | Contracted Pupil Transportation | Contracted Pupil Transportation - Parent Contract | 5,888.39 | 2,935.48 | 2,940.00 |
| 10 E 341 256740 | Contracted Pupil Transportation | Contracted Pupil Transportation - Co-Curricular Activiti | 126,451.13 | 127,490.34 | 127,490.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-------------------------------------|---|---|----------------------|----------------------|----------------------|
| 10 E 341 256770 | Contracted Pupil Transportation | Contracted Pupil Transportation - Field Trips | 26,297.32 | 29,948.15 | 29,950.00 |
| 10 E 341 256790 | Contracted Pupil Transportation | Contracted Pupil Transportation - Other | 875.28 | - | - |
| 10 E 100 260000 | Salaries | Central Services | 481,759.94 | 524,311.64 | 524,310.00 |
| 10 E 211 260000 | Retirement--Employee's Share Paid by Employer | Central Services | 29,158.33 | 13,444.53 | 15,610.00 |
| 10 E 212 260000 | Retirement--Employer's Share | Central Services | 23,061.04 | 30,014.59 | 34,850.00 |
| 10 E 218 260000 | Retirement--Contribution to Employee Benefit Trust | Central Services | - | - | 39,840.00 |
| 10 E 220 260000 | Social Security | Central Services | 35,344.37 | 38,472.42 | 38,470.00 |
| 10 E 230 260000 | Life Insurance | Central Services | 1,424.91 | 1,805.34 | 1,810.00 |
| 10 E 240 260000 | Health Insurance | Central Services | 113,269.11 | 131,553.78 | 133,000.00 |
| 10 E 250 260000 | Other Insurance | Central Services | 1,941.10 | 2,272.23 | 2,270.00 |
| 10 E 290 260000 | Other Employee Benefits | Central Services | 442.90 | - | - |
| 10 E 310 260000 | Personal Services | Central Services | 183,635.54 | 201,628.87 | 201,630.00 |
| 10 E 320 260000 | Property Services | Central Services | 100,961.25 | - | - |
| 10 E 342 260000 | Employee Travel | Central Services | 3,111.41 | 3,330.42 | 3,330.00 |
| 10 E 343 260000 | Contracted Service Travel | Central Services | 9,143.98 | - | - |
| 10 E 350 260000 | Communication | Central Services | 70,934.63 | 50,581.94 | 50,580.00 |
| 10 E 386 260000 | Payment to CESA | Central Services | 2,750.00 | 2,700.00 | 2,700.00 |
| 10 E 410 260000 | General Supplies | Central Services | 38,655.91 | 44,855.59 | 44,860.00 |
| 10 E 440 260000 | Furnishings | Central Services | 22,025.55 | 13,694.99 | 13,690.00 |
| 10 E 460 260000 | Equipment Components | Central Services | 8,805.90 | 179.95 | 180.00 |
| 10 E 480 260000 | Non-Instructional Computer Software | Central Services | 69,588.55 | 31,129.50 | 31,130.00 |
| 10 E 550 260000 | Equipment Additions | Central Services | 72,214.87 | 48,550.10 | 48,550.00 |
| 10 E 560 260000 | Equipment Replacement | Central Services | - | 1,500.00 | 1,500.00 |
| 10 E 940 260000 | Dues and Fees | Central Services | 10,530.50 | 11,826.87 | 11,830.00 |
| 10 E 310 270000 | Personal Services | Insurance and Judgements | - | - | - |
| 10 E 387 270000 | Payment to State | Insurance and Judgements | 13,349.15 | - | - |
| 10 E 711 270000 | District Liability Insurance | Insurance and Judgements | 27,109.00 | 26,136.00 | 26,140.00 |
| 10 E 712 270000 | District Property Insurance | Insurance and Judgements | 42,495.00 | 10,785.00 | 10,790.00 |
| 10 E 713 270000 | Workers Compensation | Insurance and Judgements | 392,538.00 | 259,800.00 | 259,800.00 |
| 10 E 714 270000 | Fidelity Insurance | Insurance and Judgements | 3,839.00 | 3,839.00 | 3,840.00 |
| 10 E 720 270000 | Judgements | Insurance and Judgements | - | - | - |
| 10 E 730 270000 | Unemployment Compensation | Insurance and Judgements | 47,201.60 | 27,894.10 | 27,890.00 |
| 10 E 682 283000 | Temporary Note Interest | Operational Debt | 60,211.32 | 38,772.33 | 38,770.00 |
| 10 E 690 283000 | Other Debt Related | Operational Debt | - | - | - |
| 10 E 219 290000 | Retirement--Other Employee Benefits | Other Support Services | - | 27,168.00 | 27,170.00 |
| 10 E 386 290000 | Payment to CESA | Other Support Services | 2,539.00 | 2,525.99 | 2,530.00 |
| 10 E 827 411000 | Transfer to Special Education Fund | Operating Transfers to Another Fund | 6,318,180.90 | 6,346,334.18 | 7,428,980.00 |
| 10 E 838 411000 | Transfer to Non-Referendum Debt Fund | Operating Transfers to Another Fund | 481,938.76 | 651,313.14 | 293,926.00 |
| 10 E 810 418000 | Transfer to General Fund | Indirect Cost Transfers to Another Fund | - | - | - |
| 10 E 382 431000 | Payment to Wisconsin School District | General Instruction Non-Open Enrollment | 103,027.00 | 27,467.00 | 27,470.00 |
| 10 E 386 431000 | Payment to CESA | General Instruction Non-Open Enrollment | 52,930.00 | 77,820.00 | 77,820.00 |
| 10 E 387 431000 | Payment to State | General Instruction Non-Open Enrollment | 39,853.84 | 23,908.85 | 23,910.00 |
| 10 E 389 431000 | Payment to WTCS | General Instruction Non-Open Enrollment | 14,184.85 | 12,377.25 | 12,380.00 |
| 10 E 382 435000 | Payment to Wisconsin School District | General Tuition Open Enrollment | 699,531.00 | 908,503.00 | 908,500.00 |
| 10 E 961 492000 | Cash Balance Adjustment | Adjustments and Refunds | 464.66 | 18.95 | 20.00 |
| 10 E 971 492000 | Refund Payment | Adjustments and Refunds | 1,529.01 | - | - |
| 10 E 972 492000 | Property Tax Chargeback and Equalization Aid Repaym | Adjustments and Refunds | 12,703.34 | 10,179.12 | 10,180.00 |
| Total Fund 10 - General Fund | | | 58,910,604.17 | 54,894,246.66 | 57,586,746.00 |

Fund 21 Special Revenue Trust Fund

| | | | | | |
|-----------------|---|-----------------------------|-----------|-----------|-----------|
| 21 E 100 110000 | Salaries | Undifferentiated Curriculum | 4,512.08 | 859.20 | 860.00 |
| 21 E 211 110000 | Retirement--Employee's Share Paid by Employer | Undifferentiated Curriculum | 77.34 | - | - |
| 21 E 212 110000 | Retirement--Employer's Share | Undifferentiated Curriculum | 70.89 | 6.14 | 10.00 |
| 21 E 220 110000 | Social Security | Undifferentiated Curriculum | 344.86 | 65.73 | 70.00 |
| 21 E 310 110000 | Personal Services | Undifferentiated Curriculum | 304.74 | 52.00 | 50.00 |
| 21 E 410 110000 | General Supplies | Undifferentiated Curriculum | 3,843.00 | 1,363.70 | 1,360.00 |
| 21 E 430 110000 | Instructional Media | Undifferentiated Curriculum | - | 13,748.40 | 13,750.00 |
| 21 E 440 110000 | Furnishings | Undifferentiated Curriculum | 1,999.75 | 1,567.45 | 1,570.00 |
| 21 E 550 110000 | Equipment Additions | Undifferentiated Curriculum | 99,376.00 | 10,126.00 | 10,130.00 |
| 21 E 100 120000 | Salaries | Regular Curriculum | 1,843.32 | 2,710.37 | 2,710.00 |
| 21 E 211 120000 | Retirement--Employee's Share Paid by Employer | Regular Curriculum | 74.60 | - | - |
| 21 E 212 120000 | Retirement--Employer's Share | Regular Curriculum | 58.83 | 93.79 | 110.00 |
| 21 E 220 120000 | Social Security | Regular Curriculum | 140.63 | 205.44 | 210.00 |
| 21 E 310 120000 | Personal Services | Regular Curriculum | - | - | - |
| 21 E 342 120000 | Employee Travel | Regular Curriculum | - | - | - |
| 21 E 343 120000 | Contracted Service Travel | Regular Curriculum | - | - | - |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|---|--|--------------------|----------------------|---------------------|
| 21 E 410 120000 | General Supplies | Regular Curriculum | 777.06 | 99.00 | 100.00 |
| 21 E 430 120000 | Instructional Media | Regular Curriculum | - | - | - |
| 21 E 440 120000 | Furnishings | Regular Curriculum | - | - | - |
| 21 E 550 120000 | Equipment Additions | Regular Curriculum | - | - | - |
| 21 E 430 136000 | Instructional Media | Vocational Curriculum - Technology Education | 2,072.70 | 3,195.00 | 3,200.00 |
| 21 E 440 136000 | Furnishings | Vocational Curriculum - Technology Education | - | - | - |
| 21 E 550 136000 | Equipment Additions | Vocational Curriculum - Technology Education | - | - | - |
| 21 E 310 139000 | Personal Services | Vocational Curriculum - Other Vocational Education | - | 1,132.50 | 1,130.00 |
| 21 E 410 139000 | General Supplies | Vocational Curriculum - Other Vocational Education | - | 200.00 | 200.00 |
| 21 E 440 140000 | Furnishings | Physical Curriculum | - | - | - |
| 21 E 310 160000 | Personal Services | Co-Curricular Activities | 1,071.00 | - | - |
| 21 E 100 172000 | Salaries | Gifted and Talented | 550.00 | 550.00 | 550.00 |
| 21 E 211 172000 | Retirement--Employee's Share Paid by Employer | Gifted and Talented | 26.00 | - | - |
| 21 E 212 172000 | Retirement--Employer's Share | Gifted and Talented | 20.40 | 23.61 | 30.00 |
| 21 E 220 172000 | Social Security | Gifted and Talented | 41.26 | 41.46 | 40.00 |
| 21 E 310 172000 | Personal Services | Gifted and Talented | 1,241.22 | 1,025.00 | 1,030.00 |
| 21 E 410 172000 | General Supplies | Gifted and Talented | 413.50 | 368.50 | 370.00 |
| 21 E 100 214000 | Salaries | Health | - | - | - |
| 21 E 211 214000 | Retirement--Employee's Share Paid by Employer | Health | - | - | - |
| 21 E 212 214000 | Retirement--Employer's Share | Health | - | - | - |
| 21 E 220 214000 | Social Security | Health | - | - | - |
| 21 E 310 214000 | Personal Services | Health | - | - | - |
| 21 E 410 214000 | General Supplies | Health | - | - | - |
| 21 E 460 214000 | Equipment Components | Health | - | - | - |
| 21 E 100 219000 | Salaries | Other Pupil Services | - | 24.95 | 20.00 |
| 21 E 212 219000 | Retirement--Employer's Share | Other Pupil Services | - | 1.45 | - |
| 21 E 220 219000 | Social Security | Other Pupil Services | - | 1.91 | - |
| 21 E 100 221300 | Salaries | Instructional Staff Training | - | 212.00 | 210.00 |
| 21 E 211 221300 | Retirement--Employee's Share Paid by Employer | Instructional Staff Training | - | - | - |
| 21 E 212 221300 | Retirement--Employer's Share | Instructional Staff Training | - | 12.49 | 10.00 |
| 21 E 220 221300 | Social Security | Instructional Staff Training | - | 16.25 | 20.00 |
| 21 E 310 221300 | Personal Services | Instructional Staff Training | - | - | - |
| 21 E 343 221300 | Contracted Service Travel | Instructional Staff Training | - | 5,849.58 | 5,850.00 |
| 21 E 350 221300 | Communication | Instructional Staff Training | - | - | - |
| 21 E 410 221300 | General Supplies | Instructional Staff Training | - | 365.00 | 370.00 |
| 21 E 100 221900 | Salaries | Other Improvement of Instruction | - | 252.00 | 250.00 |
| 21 E 211 221900 | Retirement--Employee's Share Paid by Employer | Other Improvement of Instruction | - | 12.19 | 10.00 |
| 21 E 212 221900 | Retirement--Employer's Share | Other Improvement of Instruction | - | 12.19 | 10.00 |
| 21 E 220 221900 | Social Security | Other Improvement of Instruction | - | 19.16 | 20.00 |
| 21 E 310 221900 | Personal Services | Other Improvement of Instruction | 1,203.44 | - | - |
| 21 E 100 222000 | Salaries | Library Media | - | 42.42 | 40.00 |
| 21 E 212 222000 | Retirement--Employer's Share | Library Media | - | 2.46 | - |
| 21 E 220 222000 | Social Security | Library Media | - | 3.06 | - |
| 21 E 310 222000 | Personal Services | Library Media | - | 948.14 | 950.00 |
| 21 E 410 222000 | General Supplies | Library Media | 99.33 | - | - |
| 21 E 410 240000 | Property Services | School Building Administration | 1,474.00 | - | - |
| 21 E 550 240000 | Equipment Additions | School Building Administration | - | 500.00 | 500.00 |
| 21 E 940 251000 | Dues and Fees | Direction of Business | - | 3.00 | - |
| 21 E 310 253000 | Personal Services | Operation | - | 3,368.02 | 3,370.00 |
| 21 E 410 253000 | General Supplies | Operation | - | 11,467.98 | 11,470.00 |
| 21 E 550 253000 | Equipment Additions | Operation | - | 1,287.00 | 1,290.00 |
| 21 E 320 254200 | Property Services | Site Repairs | - | 21,856.50 | 21,860.00 |
| 21 E 320 254300 | Property Services | Building Repairs | 18,314.20 | 23,909.91 | 23,910.00 |
| 21 E 320 255000 | Property Services | Facilities Acquisition & Remodeling | 190.00 | 49.60 | 50.00 |
| 21 E 410 255000 | General Supplies | Facilities Acquisition & Remodeling | 345.25 | 479.95 | 480.00 |
| 21 E 440 255000 | Furnishings | Facilities Acquisition & Remodeling | 2,913.79 | 1,187.81 | 1,190.00 |
| 21 E 537 255000 | Building Rental | Facilities Acquisition & Remodeling | - | - | - |
| 21 E 550 255000 | Equipment Additions | Facilities Acquisition & Remodeling | 349.00 | 2,134.94 | 2,130.00 |
| 21 E 341 256770 | Contracted Pupil Transportation | Contracted Pupil Transportation - Field Trips | - | - | - |
| 21 E 310 260000 | Personal Services | Central Services | - | - | - |
| 21 E 410 260000 | General Supplies | Central Services | 1,113.90 | 1,723.22 | 1,720.00 |

Total Fund 21 - Special Revenue Trust Fund
144,862.09
113,176.47
113,210.00
Fund 27 Special Education Fund

| | | | | | |
|-----------------|---|--------------------|---|---|---|
| 27 E 100 120000 | Salaries | Regular Curriculum | - | - | - |
| 27 E 211 120000 | Retirement--Employee's Share Paid by Employer | Regular Curriculum | - | - | - |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|---|---------------------------------------|--------------------|----------------------|---------------------|
| 27 E 212 120000 | Retirement--Employer's Share | Regular Curriculum | - | - | - |
| 27 E 220 120000 | Social Security | Regular Curriculum | - | - | - |
| 27 E 230 120000 | Life Insurance | Regular Curriculum | - | - | - |
| 27 E 240 120000 | Health Insurance | Regular Curriculum | - | - | - |
| 27 E 250 120000 | Other Insurance | Regular Curriculum | - | - | - |
| 27 E 310 138000 | Personal Services | Vocational Curriculum - Special Needs | - | 7,200.00 | 7,200.00 |
| 27 E 100 150000 | Salaries | Special Education Curriculum | 5,170,137.05 | 5,479,678.03 | 5,472,970.00 |
| 27 E 211 150000 | Retirement--Employee's Share Paid by Employer | Special Education Curriculum | 317,996.30 | 29.91 | 30.00 |
| 27 E 212 150000 | Retirement--Employer's Share | Special Education Curriculum | 252,143.40 | 310,092.56 | 359,570.00 |
| 27 E 218 150000 | Retirement--Other Employee Benefits | Special Education Curriculum | - | - | 415,850.00 |
| 27 E 220 150000 | Social Security | Special Education Curriculum | 367,729.73 | 390,628.30 | 390,120.00 |
| 27 E 230 150000 | Life Insurance | Special Education Curriculum | 5,152.54 | 5,211.12 | 5,210.00 |
| 27 E 240 150000 | Health Insurance | Special Education Curriculum | 1,506,545.20 | 1,791,878.69 | 1,811,590.00 |
| 27 E 250 150000 | Other Insurance | Special Education Curriculum | 14,337.12 | 17,755.71 | 17,760.00 |
| 27 E 310 150000 | Personal Services | Special Education Curriculum | 29,224.72 | 9,551.35 | 9,550.00 |
| 27 E 342 150000 | Employee Travel | Special Education Curriculum | 4,703.65 | 5,560.31 | 5,560.00 |
| 27 E 410 150000 | General Supplies | Special Education Curriculum | 69,858.67 | 43,250.97 | 43,250.00 |
| 27 E 430 150000 | Instructional Media | Special Education Curriculum | 7,047.57 | 23,451.43 | 23,450.00 |
| 27 E 440 150000 | Furnishings | Special Education Curriculum | 14,419.63 | 12,709.87 | 12,710.00 |
| 27 E 460 150000 | Equipment Components | Special Education Curriculum | - | 128.00 | 130.00 |
| 27 E 470 150000 | Textbooks | Special Education Curriculum | 3,266.80 | 18,235.11 | 18,240.00 |
| 27 E 550 150000 | Equipment Additions | Special Education Curriculum | 20,848.53 | 24,168.82 | 24,170.00 |
| 27 E 560 150000 | Equipment Replacement | Special Education Curriculum | - | 6,673.75 | 6,670.00 |
| 27 E 940 150000 | Dues and Fees | Special Education Curriculum | 3,499.33 | 5,029.81 | 5,030.00 |
| 27 E 100 174100 | Salaries | School-Age Parent Classroom | 18,799.98 | 9,510.21 | 9,650.00 |
| 27 E 211 174100 | Retirement--Employee's Share Paid by Employer | School-Age Parent Classroom | 1,200.24 | - | - |
| 27 E 212 174100 | Retirement--Employer's Share | School-Age Parent Classroom | 937.02 | 557.45 | 660.00 |
| 27 E 218 174100 | Retirement--Other Employee Benefits | School-Age Parent Classroom | - | - | 730.00 |
| 27 E 220 174100 | Social Security | School-Age Parent Classroom | 1,333.10 | 678.01 | 690.00 |
| 27 E 230 174100 | Life Insurance | School-Age Parent Classroom | 2.87 | 1.44 | - |
| 27 E 240 174100 | Health Insurance | School-Age Parent Classroom | 6,178.61 | 3,570.01 | 3,610.00 |
| 27 E 250 174100 | Other Insurance | School-Age Parent Classroom | 43.26 | 28.24 | 30.00 |
| 27 E 310 174100 | Personal Services | School-Age Parent Classroom | - | - | - |
| 27 E 410 174100 | General Supplies | School-Age Parent Classroom | - | - | - |
| 27 E 100 212000 | Salaries | Social Work | 88,112.37 | 90,944.96 | 92,330.00 |
| 27 E 211 212000 | Retirement--Employee's Share Paid by Employer | Social Work | 5,625.95 | - | - |
| 27 E 212 212000 | Retirement--Employer's Share | Social Work | 4,392.13 | 5,331.60 | 6,280.00 |
| 27 E 218 212000 | Retirement--Other Employee Benefits | Social Work | - | - | 7,020.00 |
| 27 E 220 212000 | Social Security | Social Work | 6,574.74 | 6,743.22 | 6,850.00 |
| 27 E 230 212000 | Life Insurance | Social Work | 9.84 | 9.99 | 10.00 |
| 27 E 240 212000 | Health Insurance | Social Work | 13,495.07 | 16,453.32 | 16,630.00 |
| 27 E 250 212000 | Other Insurance | Social Work | 216.48 | 269.60 | 270.00 |
| 27 E 342 212000 | Employee Travel | Social Work | 486.22 | 242.27 | 240.00 |
| 27 E 410 212000 | General Supplies | Social Work | 226.82 | 871.86 | 870.00 |
| 27 E 440 212000 | Furnishings | Social Work | - | - | - |
| 27 E 480 212000 | Non-Instructional Computer Software | Social Work | - | - | - |
| 27 E 550 212000 | Equipment Additions | Social Work | - | - | - |
| 27 E 100 213000 | Salaries | Guidance | 101,809.68 | 100,003.64 | 101,520.00 |
| 27 E 211 213000 | Retirement--Employee's Share Paid by Employer | Guidance | 6,464.72 | 6.09 | 10.00 |
| 27 E 212 213000 | Retirement--Employer's Share | Guidance | 5,047.29 | 5,862.22 | 6,910.00 |
| 27 E 218 213000 | Retirement--Other Employee Benefits | Guidance | - | - | 7,710.00 |
| 27 E 220 213000 | Social Security | Guidance | 7,228.15 | 7,167.83 | 7,280.00 |
| 27 E 230 213000 | Life Insurance | Guidance | 63.53 | 54.94 | 50.00 |
| 27 E 240 213000 | Health Insurance | Guidance | 21,597.05 | 24,969.96 | 25,240.00 |
| 27 E 250 213000 | Other Insurance | Guidance | 200.80 | 295.05 | 300.00 |
| 27 E 342 213000 | Employee Travel | Guidance | 1,712.16 | 1,802.66 | 1,800.00 |
| 27 E 410 213000 | General Supplies | Guidance | 392.96 | 1,275.87 | 1,280.00 |
| 27 E 440 213000 | Furnishings | Guidance | - | - | - |
| 27 E 480 213000 | Non-Instructional Computer Software | Guidance | - | - | - |
| 27 E 550 213000 | Equipment Additions | Guidance | - | - | - |
| 27 E 100 214000 | Salaries | Health | 44,329.66 | 43,242.60 | 43,900.00 |
| 27 E 211 214000 | Retirement--Employee's Share Paid by Employer | Health | 2,821.53 | - | - |
| 27 E 212 214000 | Retirement--Employer's Share | Health | 2,201.05 | 2,292.54 | 2,710.00 |
| 27 E 218 214000 | Retirement--Other Employee Benefits | Health | - | - | 3,340.00 |
| 27 E 220 214000 | Social Security | Health | 3,032.72 | 3,001.34 | 3,050.00 |
| 27 E 230 214000 | Life Insurance | Health | 34.06 | 37.14 | 40.00 |
| 27 E 240 214000 | Health Insurance | Health | 13,653.49 | 17,633.84 | 17,830.00 |
| 27 E 250 214000 | Other Insurance | Health | 212.62 | 238.95 | 240.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|---|--|--------------------|----------------------|---------------------|
| 27 E 310 214000 | Personal Services | Health | 14.16 | - | - |
| 27 E 342 214000 | Employee Travel | Health | 640.83 | 785.50 | 790.00 |
| 27 E 410 214000 | General Supplies | Health | 281.99 | 366.91 | 370.00 |
| 27 E 440 214000 | Furnishings | Health | 153.36 | 966.87 | 970.00 |
| 27 E 480 214000 | Non-Instructional Computer Software | Health | - | 130.80 | 130.00 |
| 27 E 550 214000 | Equipment Additions | Health | - | 1,617.62 | 1,620.00 |
| 27 E 100 215000 | Salaries | Psychological Services | 386,676.10 | 376,102.27 | 381,820.00 |
| 27 E 211 215000 | Retirement--Employee's Share Paid by Employer | Psychological Services | 18,873.54 | - | - |
| 27 E 212 215000 | Retirement--Employer's Share | Psychological Services | 14,734.09 | 18,069.68 | 21,360.00 |
| 27 E 218 215000 | Retirement--Other Employee Benefits | Psychological Services | - | - | 29,010.00 |
| 27 E 220 215000 | Social Security | Psychological Services | 28,250.87 | 27,608.35 | 28,050.00 |
| 27 E 230 215000 | Life Insurance | Psychological Services | 2,495.95 | 2,622.93 | 2,620.00 |
| 27 E 240 215000 | Health Insurance | Psychological Services | 68,322.12 | 83,025.72 | 83,940.00 |
| 27 E 250 215000 | Other Insurance | Psychological Services | 1,434.18 | 1,454.64 | 1,450.00 |
| 27 E 342 215000 | Employee Travel | Psychological Services | 1,373.54 | 1,752.04 | 1,750.00 |
| 27 E 410 215000 | General Supplies | Psychological Services | 17,448.99 | 3,839.27 | 3,840.00 |
| 27 E 440 215000 | Furnishings | Psychological Services | - | 563.71 | 560.00 |
| 27 E 480 215000 | Non-Instructional Computer Software | Psychological Services | - | - | - |
| 27 E 490 215000 | Other Non-Capital Items | Psychological Services | 2,564.38 | 55.00 | 60.00 |
| 27 E 550 215000 | Equipment Additions | Psychological Services | 800.70 | 507.00 | 510.00 |
| 27 E 940 215000 | Dues and Fees | Psychological Services | 245.00 | 2,730.00 | 2,730.00 |
| 27 E 100 218100 | Salaries | Occupational Therapy | 103,532.00 | 92,847.51 | 94,260.00 |
| 27 E 211 218100 | Retirement--Employee's Share Paid by Employer | Occupational Therapy | 6,609.79 | - | - |
| 27 E 212 218100 | Retirement--Employer's Share | Occupational Therapy | 5,160.26 | 3,663.34 | 4,350.00 |
| 27 E 218 218100 | Retirement--Other Employee Benefits | Occupational Therapy | - | - | 7,160.00 |
| 27 E 220 218100 | Social Security | Occupational Therapy | 7,744.07 | 7,050.91 | 7,160.00 |
| 27 E 230 218100 | Life Insurance | Occupational Therapy | 220.74 | 5.52 | 10.00 |
| 27 E 240 218100 | Health Insurance | Occupational Therapy | 7,505.63 | 4,218.38 | 4,260.00 |
| 27 E 250 218100 | Other Insurance | Occupational Therapy | 159.00 | 233.55 | 230.00 |
| 27 E 310 218100 | Other Insurance | Occupational Therapy | - | 10,802.91 | 10,800.00 |
| 27 E 342 218100 | Employee Travel | Occupational Therapy | 1,486.45 | 1,373.82 | 1,370.00 |
| 27 E 410 218100 | General Supplies | Occupational Therapy | 3,407.45 | 1,635.80 | 1,640.00 |
| 27 E 420 218100 | Apparel | Occupational Therapy | - | - | - |
| 27 E 440 218100 | Furnishings | Occupational Therapy | 523.66 | 1,688.80 | 1,690.00 |
| 27 E 480 218100 | Non-Instructional Computer Software | Occupational Therapy | - | - | - |
| 27 E 550 218100 | Non-Instructional Computer Software | Occupational Therapy | 853.70 | 296.65 | 300.00 |
| 27 E 100 218200 | Salaries | Physical Therapy | 60,820.17 | 24,457.00 | 24,830.00 |
| 27 E 211 218200 | Retirement--Employee's Share Paid by Employer | Physical Therapy | 3,882.72 | - | - |
| 27 E 212 218200 | Retirement--Employer's Share | Physical Therapy | 3,031.27 | - | 30.00 |
| 27 E 218 218200 | Retirement--Other Employee Benefits | Physical Therapy | - | - | 1,890.00 |
| 27 E 220 218200 | Social Security | Physical Therapy | 4,245.80 | 1,870.79 | 1,900.00 |
| 27 E 230 218200 | Life Insurance | Physical Therapy | 291.61 | - | - |
| 27 E 240 218200 | Health Insurance | Physical Therapy | 14,375.76 | - | - |
| 27 E 250 218200 | Other Insurance | Physical Therapy | 217.74 | - | - |
| 27 E 310 218200 | Other Insurance | Physical Therapy | 403.88 | - | - |
| 27 E 342 218200 | Employee Travel | Physical Therapy | 3,130.29 | 481.46 | 480.00 |
| 27 E 410 218200 | General Supplies | Physical Therapy | - | 5.95 | 10.00 |
| 27 E 440 218200 | Furnishings | Physical Therapy | 230.84 | - | - |
| 27 E 550 218200 | Equipment Additions | Physical Therapy | 2,230.00 | 3,538.00 | 3,540.00 |
| 27 E 310 219000 | Personal Services | Other Pupil Services | 263.60 | 120.00 | 120.00 |
| 27 E 100 221300 | Salaries | Instructional Staff Training | 24,601.79 | 23,691.28 | 23,690.00 |
| 27 E 211 221300 | Retirement--Employee's Share Paid by Employer | Instructional Staff Training | 1,136.70 | 127.24 | 150.00 |
| 27 E 212 221300 | Retirement--Employer's Share | Instructional Staff Training | 939.63 | 930.86 | 1,080.00 |
| 27 E 220 221300 | Social Security | Instructional Staff Training | 1,778.26 | 1,765.32 | 1,770.00 |
| 27 E 310 221300 | Personal Services | Instructional Staff Training | 16,699.68 | 28,057.83 | 28,060.00 |
| 27 E 343 221300 | Contracted Service Travel | Instructional Staff Training | 3,685.21 | 2,670.63 | 2,670.00 |
| 27 E 386 221300 | Payment to CESA | Instructional Staff Training | 950.00 | 975.00 | 980.00 |
| 27 E 410 221300 | General Supplies | Instructional Staff Training | 559.34 | 3,448.89 | 3,450.00 |
| 27 E 480 221300 | Non-Instructional Computer Software | Instructional Staff Training | - | - | - |
| 27 E 940 221300 | Dues and Fees | Instructional Staff Training | 19,748.94 | 16,848.40 | 16,850.00 |
| 27 E 100 222000 | Salaries | Library Media | 8,352.12 | - | - |
| 27 E 211 222000 | Retirement--Employee's Share Paid by Employer | Library Media | 533.25 | - | - |
| 27 E 212 222000 | Retirement--Employer's Share | Library Media | 416.33 | - | - |
| 27 E 220 222000 | Social Security | Library Media | 629.53 | - | - |
| 27 E 230 222000 | Life Insurance | Library Media | 31.35 | - | - |
| 27 E 240 222000 | Health Insurance | Library Media | 990.50 | - | - |
| 27 E 250 222000 | Other Insurance | Library Media | 18.89 | - | - |
| 27 E 100 223300 | Salaries | Special Education Supervision and Coordination | 227,734.72 | 211,044.64 | 214,250.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|-----------------|---|---|--------------------|----------------------|---------------------|
| 27 E 211 223300 | Retirement--Employee's Share Paid by Employer | Special Education Supervision and Coordination | 14,382.90 | 1,151.82 | 1,340.00 |
| 27 E 212 223300 | Retirement--Employer's Share | Special Education Supervision and Coordination | 11,281.49 | 12,346.47 | 14,550.00 |
| 27 E 218 223300 | Retirement--Other Employee Benefits | Special Education Supervision and Coordination | - | - | 16,280.00 |
| 27 E 220 223300 | Social Security | Special Education Supervision and Coordination | 16,415.84 | 15,090.06 | 15,340.00 |
| 27 E 230 223300 | Life Insurance | Special Education Supervision and Coordination | 1,473.70 | 1,495.31 | 1,500.00 |
| 27 E 240 223300 | Health Insurance | Special Education Supervision and Coordination | 46,905.22 | 35,135.12 | 35,520.00 |
| 27 E 250 223300 | Other Insurance | Special Education Supervision and Coordination | 1,051.20 | 1,024.21 | 1,020.00 |
| 27 E 310 223300 | Personal Services | Special Education Supervision and Coordination | 1,643.00 | 180.00 | 180.00 |
| 27 E 342 223300 | Employee Travel | Special Education Supervision and Coordination | 263.31 | 388.59 | 390.00 |
| 27 E 343 223300 | Contracted Service Travel | Special Education Supervision and Coordination | 765.96 | 436.80 | 440.00 |
| 27 E 350 223300 | Communication | Special Education Supervision and Coordination | 203.29 | 259.64 | 260.00 |
| 27 E 410 223300 | General Supplies | Special Education Supervision and Coordination | 791.84 | 1,006.14 | 1,010.00 |
| 27 E 440 223300 | Furnishings | Special Education Supervision and Coordination | 235.38 | 574.63 | 570.00 |
| 27 E 480 223300 | Non-Instructional Computer Software | Special Education Supervision and Coordination | 6,176.00 | 6,195.40 | 6,200.00 |
| 27 E 490 223300 | Other Non-Capital Items | Special Education Supervision and Coordination | 397.46 | - | - |
| 27 E 550 223300 | Equipment Additions | Special Education Supervision and Coordination | 1,378.70 | 1,066.44 | 1,070.00 |
| 27 E 560 223300 | Equipment Replacement | Special Education Supervision and Coordination | - | - | - |
| 27 E 940 223300 | Dues and Fees | Special Education Supervision and Coordination | 2,110.00 | 3,700.00 | 3,700.00 |
| 27 E 310 252000 | Personal Services | Fiscal | 13,866.00 | 14,736.00 | 14,740.00 |
| 27 E 320 254300 | Property Services | Building Repairs | - | - | - |
| 27 E 440 254300 | Furnishings | Building Repairs | - | - | - |
| 27 E 550 254300 | Equipment Additions | Building Repairs | - | - | - |
| 27 E 320 254900 | Property Services | Other Maintenance | - | 564.26 | 560.00 |
| 27 E 310 255000 | Personal Services | Facilities Acquisition & Remodeling | - | - | - |
| 27 E 320 255000 | Property Services | Facilities Acquisition & Remodeling | 6,916.50 | 4,350.25 | 4,350.00 |
| 27 E 531 255000 | Building Purchase | Facilities Acquisition & Remodeling | - | - | - |
| 27 E 537 255000 | Building Rental | Facilities Acquisition & Remodeling | 8,768.59 | 8,736.30 | 8,740.00 |
| 27 E 541 255000 | Building Improvements Additions | Facilities Acquisition & Remodeling | - | 725.00 | 730.00 |
| 27 E 550 255000 | Equipment Additions | Facilities Acquisition & Remodeling | 24,947.00 | - | - |
| 27 E 100 256100 | Salaries | Direction of Pupil Transportation | - | - | - |
| 27 E 211 256100 | Retirement--Employee's Share Paid by Employer | Direction of Pupil Transportation | - | - | - |
| 27 E 212 256100 | Retirement--Employer's Share | Direction of Pupil Transportation | - | - | - |
| 27 E 220 256100 | Social Security | Direction of Pupil Transportation | - | - | - |
| 27 E 230 256100 | Life Insurance | Direction of Pupil Transportation | - | - | - |
| 27 E 240 256100 | Health Insurance | Direction of Pupil Transportation | - | - | - |
| 27 E 250 256100 | Other Insurance | Direction of Pupil Transportation | - | - | - |
| 27 E 310 256100 | Personal Services | Direction of Pupil Transportation | - | - | - |
| 27 E 410 256100 | General Supplies | Direction of Pupil Transportation | - | - | - |
| 27 E 100 256250 | Salaries | District Operated Pupil Transportation - Special Educat | 63,202.89 | 64,108.54 | 64,110.00 |
| 27 E 211 256250 | Retirement--Employee's Share Paid by Employer | District Operated Pupil Transportation - Special Educat | 3,708.63 | - | - |
| 27 E 212 256250 | Retirement--Employer's Share | District Operated Pupil Transportation - Special Educat | 2,894.80 | 2,830.49 | 3,290.00 |
| 27 E 220 256250 | Social Security | District Operated Pupil Transportation - Special Educat | 4,835.14 | 4,904.43 | 4,900.00 |
| 27 E 230 256250 | Life Insurance | District Operated Pupil Transportation - Special Educat | 13.86 | 13.68 | 10.00 |
| 27 E 310 256250 | Personal Services | District Operated Pupil Transportation - Special Educat | - | 250.00 | 250.00 |
| 27 E 348 256250 | Vehicle Fuel | District Operated Pupil Transportation - Special Educat | 14,756.77 | 15,893.57 | 15,890.00 |
| 27 E 350 256250 | Communication | District Operated Pupil Transportation - Special Educat | 585.77 | 553.16 | 550.00 |
| 27 E 410 256250 | General Supplies | District Operated Pupil Transportation - Special Educat | - | 112.98 | 110.00 |
| 27 E 440 256250 | Furnishings | District Operated Pupil Transportation - Special Educat | - | 869.00 | 870.00 |
| 27 E 490 256250 | Other Non-Capital Items | District Operated Pupil Transportation - Special Educat | - | - | - |
| 27 E 560 256250 | Equipment Replacement | District Operated Pupil Transportation - Special Educat | - | 800.00 | 800.00 |
| 27 E 560 256300 | Equipment Replacement | Pupil Transportation - Vehicle Acquisition | - | 130,287.00 | 130,290.00 |
| 27 E 320 256500 | Property Services | Pupil Transportation - Vehicle Repairs | - | 679.30 | 680.00 |
| 27 E 320 256600 | Property Services | Pupil Transportation - Vehicle Servicing | 4,322.81 | 4,734.63 | 4,730.00 |
| 27 E 341 256750 | Contracted Pupil Transportation | Contracted Pupil Transportation - Special Education | 490,347.77 | 502,092.45 | 502,090.00 |
| 27 E 341 256770 | Contracted Pupil Transportation | Contracted Pupil Transportation - Field Trips | 13,203.63 | 8,156.71 | 8,160.00 |
| 27 E 341 256790 | Contracted Pupil Transportation | Contracted Pupil Transportation - Other | - | - | - |
| 27 E 712 256800 | Property Insurance | Pupil Transportation - Insurance | 6,812.00 | 3,697.00 | 3,700.00 |
| 27 E 100 260000 | Salaries | Central Services | 48,208.03 | - | - |
| 27 E 211 260000 | Retirement--Employee's Share Paid by Employer | Central Services | 3,009.29 | - | - |
| 27 E 212 260000 | Retirement--Employer's Share | Central Services | 2,388.00 | - | - |
| 27 E 218 260000 | Retirement--Other Employee Benefits | Central Services | - | - | - |
| 27 E 220 260000 | Social Security | Central Services | 3,581.70 | - | - |
| 27 E 230 260000 | Life Insurance | Central Services | 112.67 | - | - |
| 27 E 240 260000 | Health Insurance | Central Services | 13,966.34 | - | - |
| 27 E 250 260000 | Other Insurance | Central Services | 193.94 | - | - |
| 27 E 310 260000 | Personal Services | Central Services | - | - | - |
| 27 E 387 270000 | Payment to State | Insurance and Judgements | 4,449.72 | - | - |
| 27 E 730 270000 | Unemployment Compensation | Insurance and Judgements | 15,840.49 | 12,884.56 | 12,880.00 |

**School District of Wisconsin Rapids
Expenditures**

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|--|---|---|----------------------------|------------------------------|-----------------------------|
| 27 E 790 270000 | Direct Federal Aid | Insurance and Judgements | - | - | - |
| 27 E 810 418000 | Transfer to General Fund | Indirect Cost Transfers to Another Fund | - | - | - |
| 27 E 382 436000 | Payment to Wisconsin School District | Special Education Non-Open Enrollment | 1,439.80 | - | - |
| 27 E 386 436000 | Payment to CESA | Special Education Non-Open Enrollment | 258,734.09 | 160,954.63 | 160,950.00 |
| 27 E 389 436000 | Payment to WTCS | Special Education Non-Open Enrollment | 92.40 | - | - |
| 27 E 382 437000 | Payment to Wisconsin School District | Special Education Open Enrollment | 87,422.63 | - | - |
| 27 E 936 491000 | State Special Education Aid Transited to Others | Revenue Transits to Others | - | 22,240.95 | 22,240.00 |
| Total Fund 27 - Special Education Fund | | | 10,432,885.43 | 10,505,604.90 | 11,083,690.00 |
| Fund 29 | Other Special Projects Fund | | | | |
| 29 E 100 213000 | Retirement--Other Employee Benefits | Guidance | 12,615.10 | 9,801.00 | 9,800.00 |
| 29 E 211 213000 | Social Security | Guidance | 803.23 | - | - |
| 29 E 212 213000 | Life Insurance | Guidance | 626.61 | 573.91 | 670.00 |
| 29 E 220 213000 | Social Security | Guidance | 965.06 | 749.77 | 750.00 |
| 29 E 310 213000 | Other Insurance | Guidance | - | - | - |
| 29 E 342 213000 | Employee Travel | Guidance | - | 1,124.12 | 1,120.00 |
| 29 E 343 213000 | Personal Services | Guidance | - | 60.00 | 60.00 |
| 29 E 410 213000 | Property Services | Guidance | - | - | - |
| 29 E 550 213000 | Employee Travel | Guidance | - | - | - |
| Total Fund 29 - Other Special Projects Fund | | | 15,010.00 | 12,308.80 | 12,400.00 |

School District of Wisconsin Rapids Expenditures

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|--|---|---|---------------------|----------------------|---------------------|
| Fund 38 | Non-Referendum Debt Service Fund | | | | |
| 38 E 675 289000 | Long-Term Bond Principal | Other Long-Term General Obligation Debt | 160,000.00 | 185,000.00 | - |
| 38 E 685 289000 | Long-Term Bond Interest | Other Long-Term General Obligation Debt | 321,938.76 | 313,938.76 | 304,689.00 |
| Total Fund 38 - Non-Referendum Debt Service Fund | | | 481,938.76 | 498,938.76 | 304,689.00 |
| Fund 39 | Referendum Approved Debt Service Fund | | | | |
| 39 E 675 281000 | Long-Term Bond Principal | Long-Term Capital Debt | 1,590,000.00 | 7,430,000.00 | 770,000.00 |
| 39 E 685 281000 | Long-Term Bond Interest | Long-Term Capital Debt | 698,108.76 | 696,486.50 | 353,845.00 |
| 39 E 690 281000 | Other Debt Related | Long-Term Capital Debt | - | 355,189.00 | - |
| 39 E 673 282000 | Long-Term Note Principal | Refinancing | - | - | - |
| 39 E 683 282000 | Long-Term Note Interest | Refinancing | - | - | - |
| Total Fund 39 - Referendum Approved Debt Service Fund | | | 2,288,108.76 | 8,481,675.50 | 1,123,845.00 |
| Fund 50 | Food Service Fund | | | | |
| 50 E 100 253000 | Salaries | Operation | - | 41,417.46 | 41,420.00 |
| 50 E 211 253000 | Retirement--Employee's Share Paid by Employer | Operation | - | 2,423.31 | 2,810.00 |
| 50 E 212 253000 | Retirement--Employer's Share | Operation | - | 2,423.31 | 2,810.00 |
| 50 E 218 253000 | Retirement--Other Employee Benefits | Operation | - | - | 3,150.00 |
| 50 E 220 253000 | Social Security | Operation | - | 3,168.50 | 3,170.00 |
| 50 E 230 253000 | Life Insurance | Operation | - | 54.48 | 50.00 |
| 50 E 240 253000 | Health Insurance | Operation | - | 13,193.84 | 13,340.00 |
| 50 E 250 253000 | Other Insurance | Operation | - | 120.72 | 120.00 |
| 50 E 100 257000 | Salaries | Food Service Operation | 737,418.10 | 742,473.64 | 742,470.00 |
| 50 E 211 257000 | Retirement--Employee's Share Paid by Employer | Food Service Operation | 42,010.06 | 2,789.38 | 3,240.00 |
| 50 E 212 257000 | Retirement--Employer's Share | Food Service Operation | 33,565.82 | 40,181.09 | 46,650.00 |
| 50 E 218 257000 | Retirement--Other Employee Benefits | Food Service Operation | - | - | 56,420.00 |
| 50 E 220 257000 | Social Security | Food Service Operation | 52,162.85 | 52,480.40 | 52,480.00 |
| 50 E 230 257000 | Life Insurance | Food Service Operation | 1,995.94 | 2,233.37 | 2,230.00 |
| 50 E 240 257000 | Health Insurance | Food Service Operation | 268,912.10 | 272,105.87 | 275,100.00 |
| 50 E 250 257000 | Other Insurance | Food Service Operation | 778.68 | 793.51 | 790.00 |
| 50 E 310 257000 | Personal Services | Food Service Operation | 55,557.33 | 47,755.50 | 47,760.00 |
| 50 E 320 257000 | Property Services | Food Service Operation | 22,531.71 | 90,258.16 | 90,260.00 |
| 50 E 342 257000 | Employee Travel | Food Service Operation | 755.48 | 806.97 | 810.00 |
| 50 E 343 257000 | Contracted Service Travel | Food Service Operation | 977.95 | 1,048.60 | 1,050.00 |
| 50 E 348 257000 | Vehicle Fuel | Food Service Operation | 2,191.34 | 3,127.79 | 3,130.00 |
| 50 E 350 257000 | Communication | Food Service Operation | - | 91.42 | 90.00 |
| 50 E 386 257000 | Payment to CESA | Food Service Operation | - | 600.00 | 600.00 |
| 50 E 387 257000 | Payment to State | Food Service Operation | 4,560.53 | 3,379.82 | 3,380.00 |
| 50 E 410 257000 | General Supplies | Food Service Operation | 1,178,102.97 | 1,247,475.25 | 1,247,480.00 |
| 50 E 420 257000 | Apparel | Food Service Operation | 3,548.00 | 3,589.24 | 3,590.00 |
| 50 E 440 257000 | Furnishings | Food Service Operation | 4,920.80 | 5,693.54 | 5,690.00 |
| 50 E 460 257000 | Equipment Components | Food Service Operation | - | - | - |
| 50 E 480 257000 | Non-Instructional Computer Software | Food Service Operation | 5,147.00 | 5,147.00 | 5,150.00 |
| 50 E 550 257000 | Equipment Additions | Food Service Operation | 4,371.05 | 15,511.00 | 15,510.00 |
| 50 E 560 257000 | Equipment Replacement | Food Service Operation | 60,816.34 | 17,560.75 | 17,560.00 |
| 50 E 940 257000 | Dues and Fees | Food Service Operation | 230.00 | 315.00 | 320.00 |
| Total Fund 50 - Food Service Fund | | | 2,480,554.05 | 2,618,218.92 | 2,688,630.00 |
| Fund 72 | Private Purpose Trust Fund | | | | |
| 72 E 969 492000 | Other Adjustments | Adjustments and Refunds | - | 2,101.13 | - |
| 72 E 991 420000 | Trust Fund Disbursements | Fiduciary Fund Expenditures | - | - | - |
| Total Fund 72 - Private Purpose Trust Fund | | | - | 2,101.13 | - |
| Fund 73 | Employee Benefit Trust Fund | | | | |
| 73 E 991 420000 | Trust Fund Disbursements | Fiduciary Fund Expenditures | 2,987,426.00 | 2,300,000.00 | 3,079,900.00 |
| 73 E 964 492000 | Realized Losses on Investments | Adjustments and Refunds | 325,395.75 | - | 3,079,900.00 |
| 73 E 969 492000 | Other Adjustments | Adjustments and Refunds | 104,098.78 | - | - |

**School District of Wisconsin Rapids
Expenditures**

| | | | Audited 2010-11 | Projected 2011-12 | Proposed 2012-13 |
|--|---|--------------------------------------|---------------------|----------------------|---------------------|
| Total Fund 73 - Employee Benefit Trust Fund | | | 3,416,920.53 | 2,300,000.00 | 6,159,800.00 |
| Fund 80 | Community Service Fund | | | | |
| 80 E 100 240000 | Salaries | School Building Administration | - | - | - |
| 80 E 220 240000 | Retirement--Employee's Share Paid by Employer | School Building Administration | - | - | - |
| 80 E 381 240000 | Payment to Municipality | School Building Administration | 48,299.24 | 34,995.63 | 35,000.00 |
| 80 E 100 253000 | Salaries | Operation | 115,494.52 | 144,439.55 | 144,440.00 |
| 80 E 211 253000 | Retirement--Employee's Share Paid by Employer | Operation | 6,080.80 | 4,887.06 | 5,670.00 |
| 80 E 212 253000 | Retirement--Employer's Share | Operation | 4,810.86 | 7,185.04 | 8,340.00 |
| 80 E 220 253000 | Social Security | Operation | 8,923.07 | 11,315.94 | 11,320.00 |
| 80 E 230 253000 | Life Insurance | Operation | 153.70 | 201.56 | 200.00 |
| 80 E 240 253000 | Health Insurance | Operation | 38,676.88 | 49,006.04 | 49,550.00 |
| 80 E 250 253000 | Other Insurance | Operation | 348.00 | 424.10 | 420.00 |
| 80 E 310 253000 | Personal Services | Operation | 57.00 | 1,236.15 | 1,240.00 |
| 80 E 320 253000 | Property Services | Operation | 2,825.81 | 1,079.40 | 1,080.00 |
| 80 E 336 253000 | Electricity Other Than Heat | Operation | 100,000.00 | - | - |
| 80 E 410 253000 | General Supplies | Operation | 8,913.58 | 9,935.14 | 9,940.00 |
| 80 E 440 253000 | Furnishings | Operation | 623.62 | 1,338.96 | 1,340.00 |
| 80 E 480 253000 | Non-Instructional Computer Software | Operation | 3,070.10 | 3,141.00 | 3,140.00 |
| 80 E 550 253000 | Equipment Additions | Operation | - | 765.00 | 770.00 |
| 80 E 560 253000 | Equipment Replacement | Operation | - | 14,995.00 | 15,000.00 |
| 80 E 320 254200 | Property Services | Site Repairs | - | 9,975.00 | 9,980.00 |
| 80 E 310 254300 | Personal Services | Building Repairs | 13,500.00 | - | - |
| 80 E 320 254300 | Property Services | Building Repairs | 1,475.39 | - | - |
| 80 E 320 255000 | Property Services | Facilities Acquisition & Remodeling | 167,691.39 | 6,441.00 | 6,440.00 |
| 80 E 350 260000 | Communication | Central Services | 250.00 | 250.00 | 250.00 |
| 80 E 100 310000 | Salaries | Community Services - Adult Education | 2,050.11 | 9,271.48 | 9,270.00 |
| 80 E 211 310000 | Retirement--Employee's Share Paid by Employer | Community Services - Adult Education | 130.85 | 230.42 | 270.00 |
| 80 E 212 310000 | Retirement--Employer's Share | Community Services - Adult Education | 102.15 | 326.54 | 380.00 |
| 80 E 220 310000 | Social Security | Community Services - Adult Education | 153.19 | 700.48 | 700.00 |
| 80 E 410 310000 | General Supplies | Community Services - Adult Education | 113.64 | 916.11 | 920.00 |
| 80 E 440 310000 | Furnishings | Community Services - Adult Education | - | 360.99 | 360.00 |
| 80 E 480 310000 | Non-Instructional Computer Software | Community Services - Adult Education | - | 1,298.56 | 1,300.00 |
| 80 E 550 310000 | Equipment Additions | Community Services - Adult Education | - | 10,065.40 | 10,070.00 |
| 80 E 100 390000 | Salaries | Community Services - Other | 28,044.53 | 44,996.76 | 45,000.00 |
| 80 E 211 390000 | Retirement--Employee's Share Paid by Employer | Community Services - Other | 791.70 | 8.34 | 10.00 |
| 80 E 212 390000 | Retirement--Employer's Share | Community Services - Other | 890.84 | 2,022.65 | 2,350.00 |
| 80 E 218 390000 | Retirement--Other Employee Benefits | Community Services - Other | - | - | 3,420.00 |
| 80 E 220 390000 | Social Security | Community Services - Other | 2,103.91 | 3,236.85 | 3,240.00 |
| 80 E 230 390000 | Life Insurance | Community Services - Other | - | 2.50 | - |
| 80 E 240 390000 | Health Insurance | Community Services - Other | - | 4,462.43 | 4,510.00 |
| 80 E 250 390000 | Other Insurance | Community Services - Other | - | 48.44 | 50.00 |
| 80 E 410 390000 | General Supplies | Community Services - Other | 1,269.00 | 413.82 | 410.00 |
| Total Fund 80 - Community Service Fund | | | 556,843.88 | 379,973.34 | 386,380.00 |