

**School District of River Falls
Finance and Facilities Committee Meeting**

Monday, July 15, 2024 - at 7:00 PM or immediately following the 6:00 PM Educational Program meeting
District Office
852 E Division Street
River Falls, Wisconsin 54022

Finance and Facilities Committee members: Mike Miller (Chair), Bo Hirstein, & Alison Page
A quorum of the Board may be present for information-gathering purposes only.

Agendas can be viewed at <https://www.rfsd.k12.wi.us/district/school-board.cfm> or at
<https://meetings.boardbook.org/Public/Organization/1447>

1. CALL TO ORDER - 6:00 PM

2. MANNER OF PUBLIC NOTIFICATION OF MEETING

3. HEARING OF VISITORS OR DELEGATIONS

4. Internal Controls in the Finance Office

2

Description: The Director of Finance will provide information on internal controls in the Finance Office.

Recommended Action: None, informational only.

5. 2023-24 Budget Update

11

Description: The Director of Finance will provide an update on the 2023-24 Budget.

Recommended Action: None, informational only.

6. 2023-24 Fund Balance Designations

17

Description: The Director of Finance will present the 2023-24 year end Fund Balance designations.

Recommended Action: Approve the 2023-24 fiscal year-end fund balance designations.

7. Capital Improvement Fund 46 Transfer

Description: The Director of Finance will provide information on the Capital Improvement Fund 46 year-end transfer.

Recommended Action: Approve the 2023-24 year-end Fund 46 transfer.

8. July 1 Equalization Aid Estimate Update

19

Description: The Director of Finance will provide the July 1 Equalization Aid estimate for 2024-25.

Recommended Action: None, informational only.

9. Referendum Projects Design & Planning Team Update

Description: The Administration will provide an update on the design and planning of the referendum projects.

Recommended Action: None, informational only.

10. PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE FINANCE & FACILITIES MEETING AGENDA(S)

Description: As always, committee members will be given the opportunity to suggest items for future committee and/or Board meeting agendas.

Recommended Action: As needed.

11. SCHEDULE NEXT FINANCE & FACILITIES COMMITTEE MEETING

Description: Upcoming committee meeting dates, times, and locations will be reviewed.

Recommended Action: Set the meeting schedule as follows:

Finance and Facilities Committee meeting, Monday, August 12, 2024, 6:00 p.m.

The meeting will be held at the District Office, 852 E. Division Street.

12. ADJOURN



Internal Controls in the Finance Office



WHAT is Internal Control?

Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance that information is:

- Reliable & accurate
- Effective & timely
- Of compliance with applicable laws, regulations, contracts, policies and procedures



WHY Do We Need Internal Controls?

- Mitigate risk
- Implement processes
- Boost efficiency
- Increase accuracy
- Reduce fraud
- Identify errors
- Avoids conflicts of interest
- Streamline audit
- Ensure regulatory compliance
- Achieve district goals

HOW Do We Provide Internal Controls?



- Segregation of duties
- Restricted/Limited access
- Transaction approvals
- Locked safes
- 2-person cash verification
- Detailed documentation
- Reconciliation of accounts
- Financial reporting
- Financial software system
- Regular account monitoring
- AP & Payroll batch verification
- ACH payments
- Board Treasurer review
- Board Review/Approval of payments
- Insurance policy
- Audit



Audit Objectives

“The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).”



Other Considerations

- Are unique in every district based on operating environment and resources available
- Should benefit rather than hinder the school district's operations
- Should be cost effective
- Sets the tone of the organization



Recent Advancements

- Locked safes
- Updated written cash handling procedures
- Training video
- Additional purchasing cards
- ACH payments - AP & Payroll
- Positive Pay



Challenges

- Limited resources - staffing & funding
- Purchasing cards
- Number of purchasers
- Financial Institution's features and products
- Multiple fee pay vendors

Finance Office Team

Lynette Coy - Director of Finance & Facilities

Angie Lucking - Accountant

Amanda Huppert - Payroll & Benefits Specialist

Shelly Sorenson - Accounts Payable

Katie Tarasewicz - Program Assistant



Questions?

Fd	Src	Src	2022-23	2023-24	2023-24	2023-24	2023-24	2022-23
			FY Activity	Original Budget	Revised Budget	FYTD Activity	FYTD %	FYTD %
10		GENERAL FUND						
10 211		PROPERTY TAX	13,118,056.00	15,672,122.00	15,672,122.00	15,672,122.01	100.00	71.51
10 212		CHARGE BACK- PROPERTY TAXES	542.00	0.00	0.00	0.00	0.00	67.67
10 213		MOBILE HOME TAX	14,592.92	13,000.00	13,000.00	13,983.99	107.57	112.25
10 249		BUS TRANSPORTATION REVENUE	16,599.41	18,000.00	18,000.00	12,780.34	71.00	71.99
10 264		Non-Cap Asset Sales	1,944.05	1,000.00	1,000.00	2,164.21	216.42	188.41
10 271		ADMISSIONS	44,606.75	45,000.00	45,000.00	56,073.75	124.61	94.27
10 284		INTEREST EARNINGS	273,079.72	234,200.00	521,200.00	500,474.50	96.02	169.14
10 291		GIFTS	46,386.09	40,000.00	40,000.00	28,482.50	71.21	103.02
10 292		STUDENT FEES	241,993.23	235,000.00	235,000.00	213,693.72	90.93	96.31
10 293		RENTALS	9,298.20	7,000.00	7,000.00	9,751.50	139.31	121.56
10 297		STUDENT FINES	544.50	0.00	0.00	305.75	0.00	0.00
10 343		CO-CURRICULAR COST SHARING	9,757.53	14,000.00	14,000.00	20,899.30	149.28	0.00
10 345		OPEN ENROLLMENT	1,608,862.00	1,652,299.00	1,623,177.00	0.00	0.00	0.00
10 348		TRANSPORTATION FEES - OTHR WI	4,828.00	5,000.00	5,000.00	2,849.80	57.00	24.29
10 515		STATE AID THRU CESA	34,595.00	0.00	0.00	0.00	0.00	0.00
10 517		FEDERAL AID THRU CESA	4,322.00	3,500.00	3,500.00	0.00	0.00	0.00
10 612		TRANSPORTATION AID	94,757.63	85,000.00	85,000.00	66,730.00	78.51	91.09
10 613		LIBRARY AID	205,868.00	225,000.00	255,000.00	257,582.00	101.01	112.00
10 619		OTHER STATE CATEGORICAL AID	93,863.98	2,000.00	2,000.00	0.00	0.00	115.63
10 621		STATE EQUALIZATION AID	20,796,400.00	21,606,334.00	21,606,334.00	14,044,118.00	65.00	65.00
10 630		STATE GRANT	106,687.64	76,000.00	76,000.00	0.00	0.00	4.84
10 660		DNR - PILT PROGRAM PAYMENTS	37,267.57	41,000.00	41,000.00	40,016.10	97.60	65.12
10 691		TAX EXEMPT COMPUTER AID	48,251.82	48,252.00	48,252.00	37,605.68	77.94	77.94
10 695		PER PUPIL AID	2,506,476.00	2,512,412.00	2,512,412.00	2,513,154.00	100.03	100.00
10 699		State Grant-Misc	309,900.00	239,797.00	239,797.00	25,000.00	10.43	10.07
10 713		VOCATIONAL ED. ACT	20,434.00	20,352.00	20,352.00	0.00	0.00	0.00
10 730		FEDERAL GRANT	2,129,851.20	80,088.00	80,088.00	27,417.87	34.23	0.40
10 751		TITLE 1 GRANT	125,375.00	252,624.00	252,624.00	0.00	0.00	0.00
10 780		SBS MEDICAID	476,951.27	390,000.00	201,000.00	28,837.38	14.35	92.12
10 799		OTHER FED REVENUE	0.00	42,000.00	0.00	0.00	0.00	-26.92
10 861		CAPITAL ASSET SALE	15,812.25	5,000.00	5,000.00	1,537.00	30.74	316.25
10 878		CAPITAL LEASES	0.00	72,000.00	72,000.00	0.00	0.00	0.00
10 964		INSURANCE	15,546.80	0.00	20,000.00	21,272.37	106.36	0.00
10 971		INS DIV / E-RATE	93,929.56	95,000.00	95,000.00	130,363.82	137.23	0.00
10 972		NON-AIDABLE	9,103.06	0.00	0.00	0.00	0.00	0.00
10 990		MISC. REFUND	24,345.00	5,000.00	60,000.00	78,226.92	130.38	90.84
10 ---		GENERAL FUND	42,540,828.18	43,737,980.00	43,869,858.00	33,805,442.51	77.06	63.99
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21		SPECIAL REVENUE FUND						
21 001		PRIOR YR CARRYOVER FUNDS	0.00	0.00	0.00	360,423.04	0.00	0.00
21 262		NON-CAP FOR RESALE	137,930.64	0.00	0.00	138,207.80	0.00	0.00
21 279		OTHER SCHOOL ACTIVITY INCOME	169,958.07	0.00	0.00	151,330.59	0.00	0.00
21 291		GIFTS	316,818.21	0.00	0.00	826,644.79	0.00	0.00
21 ---		SPECIAL REVENUE FUND	624,706.92	0.00	0.00	1,476,606.22	0.00	0.00
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27		SPECIAL EDUCATION FUND						
27 110		OPERATING TRANSFER/GENERAL	3,560,274.54	3,700,694.00	3,999,018.00	0.00	0.00	0.00
27 346		TUITION - 66:30	94,999.87	97,000.00	97,000.00	95,583.06	98.54	68.11
27 611		HANDICAPPED AID	1,644,521.21	1,833,601.00	1,685,277.00	1,228,797.00	72.91	82.29

Fd	Src	Src	2022-23 FY Activity	2023-24 Original Budget	2023-24 Revised Budget	2023-24 FYTD Activity	2023-24 FYTD %	2022-23 FYTD %
27		SPECIAL EDUCATION FUND						
27	697	Transition Grant	20,063.61	20,000.00	20,000.00	0.00	0.00	0.00
27	730	FEDERAL GRANT	726,581.18	933,276.00	933,276.00	471,622.39	50.53	0.00
27	780	SBS MEDICAID	106,582.02	100,000.00	100,000.00	61,116.00	61.12	70.86
27	990	MISC. REFUND	0.00	0.00	0.00	150.00	0.00	0.00
27	---	SPECIAL EDUCATION FUND	6,153,022.43	6,684,571.00	6,834,571.00	1,857,268.45	27.17	21.63
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39		REFERENDUM APPROVED DEBT SRVC						
39	211	PROPERTY TAX	7,014,405.00	6,966,725.00	6,966,725.00	6,966,724.99	100.00	67.67
39	284	INTEREST EARNINGS	33,166.53	5,000.00	5,000.00	52,166.07	1,043.32	0.00
39	---	REFERENDUM APPROVED DEBT SRVC	7,047,571.53	6,971,725.00	6,971,725.00	7,018,891.06	100.68	67.58
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46		LONG TERM CAPTL IMPVMNT TRUST						
46	284	INTEREST EARNINGS	11,258.97	1,000.00	1,000.00	9,521.41	952.14	0.00
46	---	LONG TERM CAPTL IMPVMNT TRUST	11,258.97	1,000.00	1,000.00	9,521.41	952.14	0.00
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50		FOOD SERVICE FUND						
50	251	PUPILS	729,745.43	696,055.00	696,055.00	710,450.15	102.07	81.12
50	252	ADULTS	18,014.00	15,486.00	15,486.00	20,837.40	134.56	104.20
50	259	OTHER FOOD SERV. SALES	497,493.90	510,394.00	510,394.00	449,109.55	87.99	133.86
50	284	INTEREST EARNINGS	6.76	0.00	0.00	7.99	0.00	0.00
50	617	FOOD SERVICE AID-STATE	30,988.13	0.00	0.00	24,941.12	0.00	0.00
50	715	CASH IN LIEU OF COMMODITIES	162,176.00	120,000.00	120,000.00	79,446.00	66.21	134.64
50	717	FOOD SERVICE AID-FEDERAL	662,127.62	565,305.00	565,305.00	520,704.01	92.11	81.54
50	---	FOOD SERVICE FUND	2,100,551.84	1,907,240.00	1,907,240.00	1,805,496.22	94.67	95.10
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60		CUSTODIAL FUND						
60	001	PRIOR YR CARRYOVER FUNDS	0.00	0.00	0.00	44,268.02	0.00	0.00
60	262	NON-CAP FOR RESALE	54,915.15	0.00	0.00	51,750.34	0.00	0.00
60	279	OTHER SCHOOL ACTIVITY INCOME	25,545.95	0.00	0.00	31,656.04	0.00	0.00
60	291	GIFTS	10,061.94	0.00	0.00	59,167.40	0.00	0.00
60	---	CUSTODIAL FUND	90,523.04	0.00	0.00	186,841.80	0.00	0.00
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73		PENSION AND OPEB TRUST FUND						
73	284	INTEREST EARNINGS	63,996.21	65,000.00	65,000.00	56,853.20	87.47	0.00
73	951	OPEB ADC CONTRIBUTION	306,164.00	280,000.00	280,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FUND	370,160.21	345,000.00	345,000.00	56,853.20	16.48	0.00
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<u>Fd</u>	<u>Src</u>	<u>Src</u>	2022-23 <u>FY Activity</u>	2023-24 <u>Original Budget</u>	2023-24 <u>Revised Budget</u>	2023-24 <u>FYTD Activity</u>	2023-24 <u>FYTD %</u>	2022-23 <u>FYTD %</u>
80		COMMUNITY SERVICE FUND						
80	211	PROPERTY TAX	220,000.00	220,000.00	220,000.00	220,000.00	100.00	67.67
80	272	DUES	831,127.56	825,000.00	825,000.00	874,391.26	105.99	97.60
80	284	INTEREST EARNINGS	5.98	0.00	0.00	5.87	0.00	68.63
80	291	GIFTS	1,420.00	500.00	500.00	2,370.00	474.00	284.00
80	---	COMMUNITY SERVICE FUND	1,052,553.54	1,045,500.00	1,045,500.00	1,096,767.13	104.90	91.30

Number of Accounts: 465

***** End of report *****

Fd	Obj	Obj	2022-23	2023-24	2023-24	2023-24	2023-24	2022-23
			FY Activity	Original Budget	Revised Budget	FYTD Activity	FYTD %	FYTD %
10		GENERAL FUND						
10 1--		EMPLOYEE SALARIES	20,041,603.45	21,141,783.00	21,141,783.00	16,776,239.18	79.35	78.98
10 2--		EMPLOYEE BENEFITS	7,540,715.20	7,953,139.00	7,953,139.00	6,557,096.23	82.45	82.42
10 3--		PURCHASED SERVICES	7,149,143.69	7,462,212.00	6,744,412.00	3,892,538.35	57.72	63.19
10 4--		NON-CAPITAL OBJECTS	1,339,526.29	1,655,320.00	1,734,674.00	1,582,914.97	91.25	80.67
10 5--		CAPITAL OBJECTS	584,149.01	815,900.00	815,900.00	607,888.83	74.51	57.74
10 6--		DEBT RETIREMENT	168,360.29	428,500.00	428,500.00	335,493.80	78.29	100.00
10 7--		INSURANCE & JUDGMENTS	323,459.72	342,000.00	342,000.00	336,327.95	98.34	98.02
10 8--		OPERATING TRANSFERS-OUT	3,560,274.54	3,700,694.00	4,499,018.00	0.00	0.00	0.00
10 9--		OTHER OBJECTS	137,174.51	238,432.00	210,432.00	121,376.53	57.68	37.00
10 ---		GENERAL FUND	40,844,406.70	43,737,980.00	43,869,858.00	30,209,875.84	68.86	69.16
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21		SPECIAL REVENUE FUND						
21 1--		EMPLOYEE SALARIES	4,781.44	0.00	0.00	172.09	0.00	0.00
21 2--		EMPLOYEE BENEFITS	259.31	0.00	0.00	497.65	0.00	0.00
21 3--		PURCHASED SERVICES	108,290.66	0.00	0.00	64,798.73	0.00	0.00
21 4--		NON-CAPITAL OBJECTS	315,802.18	0.00	0.00	777,197.86	0.00	0.00
21 5--		CAPITAL OBJECTS	88,337.19	0.00	0.00	15,049.00	0.00	0.00
21 9--		OTHER OBJECTS	85,951.21	0.00	0.00	110,850.85	0.00	0.00
21 ---		SPECIAL REVENUE FUND	603,421.99	0.00	0.00	968,566.18	0.00	0.00
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27		SPECIAL EDUCATION FUND						
27 1--		EMPLOYEE SALARIES	4,361,358.23	4,782,122.00	4,710,353.04	3,853,925.29	81.82	76.89
27 2--		EMPLOYEE BENEFITS	1,606,658.59	1,731,976.00	1,803,744.96	1,439,811.44	79.82	77.71
27 3--		PURCHASED SERVICES	133,397.85	68,973.00	157,923.00	107,586.96	68.13	111.03
27 4--		NON-CAPITAL OBJECTS	37,177.43	0.00	51,800.00	34,094.08	65.82	56.53
27 5--		CAPITAL OBJECTS	0.00	95,000.00	95,000.00	108,481.50	114.19	0.00
27 9--		OTHER OBJECTS	14,430.33	6,500.00	15,750.00	5,154.00	32.72	38.40
27 ---		SPECIAL EDUCATION FUND	6,153,022.43	6,684,571.00	6,834,571.00	5,549,053.27	81.19	77.40
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39		REFERENDUM APPROVED DEBT SRVC						
39 6--		DEBT RETIREMENT	7,113,514.08	7,031,101.00	5,175,956.00	5,175,955.00	100.00	100.00
39 ---		REFERENDUM APPROVED DEBT	7,113,514.08	7,031,101.00	5,175,956.00	5,175,955.00	100.00	100.00
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46		LONG TERM CAPTL IMPVMNT TRUST						
46 3--		PURCHASED SERVICES	0.00	625,000.00	625,000.00	670,370.41	107.26	0.00
46 ---		LONG TERM CAPTL IMPVMNT T	0.00	625,000.00	625,000.00	670,370.41	107.26	0.00
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Ed	Obj	Obj	2022-23	2023-24	2023-24	2023-24	2023-24	2022-23
			FY Activity	Original Budget	Revised Budget	FYTD Activity	FYTD %	FYTD %
49		CONSTRUCTION ACCOUNT						
49	3--	PURCHASED SERVICES	0.00	0.00	0.00	64,647.59	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	0.00	0.00	0.00	64,647.59	0.00	0.00
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50		FOOD SERVICE FUND						
50	1--	EMPLOYEE SALARIES	11,322.50	13,000.00	13,000.00	10,384.52	79.88	104.64
50	2--	EMPLOYEE BENEFITS	1,573.73	2,035.00	2,035.00	1,452.43	71.37	122.08
50	3--	PURCHASED SERVICES	969,638.18	1,039,170.00	1,039,170.00	914,781.30	88.03	84.43
50	4--	NON-CAPITAL OBJECTS	1,005,572.54	930,972.00	930,972.00	934,208.81	100.35	104.51
50	5--	CAPITAL OBJECTS	115,784.65	38,255.00	38,255.00	78,418.55	204.99	67.85
50	9--	OTHER OBJECTS	20,294.55	14,400.00	14,400.00	18,671.48	129.66	85.31
50	---	FOOD SERVICE FUND	2,124,186.15	2,037,832.00	2,037,832.00	1,957,917.09	96.08	91.65
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60		CUSTODIAL FUND						
60	2--	EMPLOYEE BENEFITS	0.00	0.00	0.00	163.12	0.00	0.00
60	9--	OTHER OBJECTS	86,197.68	0.00	0.00	127,193.29	0.00	0.00
60	---	CUSTODIAL FUND	86,197.68	0.00	0.00	127,356.41	0.00	0.00
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73		PENSION AND OPEB TRUST FUND						
73	9--	OTHER OBJECTS	603,862.50	638,125.00	638,125.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FU	603,862.50	638,125.00	638,125.00	0.00	0.00	0.00
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80		COMMUNITY SERVICE FUND						
80	1--	EMPLOYEE SALARIES	624,662.28	641,797.00	641,797.00	578,603.83	90.15	78.57
80	2--	EMPLOYEE BENEFITS	158,255.45	165,628.00	165,628.00	162,658.49	98.21	86.55
80	3--	PURCHASED SERVICES	89,672.69	95,175.00	95,175.00	76,399.36	80.27	94.48
80	4--	NON-CAPITAL OBJECTS	40,889.54	51,000.00	51,000.00	51,175.06	100.34	54.15
80	5--	CAPITAL OBJECTS	0.00	0.00	0.00	546.42	0.00	0.00
80	9--	OTHER OBJECTS	74,934.17	91,900.00	91,900.00	79,323.82	86.32	70.03
80	---	COMMUNITY SERVICE FUND	988,414.13	1,045,500.00	1,045,500.00	948,706.98	90.74	79.10
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Grand Expense Totals			58,517,025.66	61,800,109.00	60,226,842.00	45,672,448.77	75.83	74.18

Number of Accounts: 2517

***** End of report *****

<u>Fd</u>	<u>Fd</u>	<u>Beginning Balance</u>	<u>May 2023-24 Beginning Balance</u>	<u>Month End Balance Current Year</u>	<u>Month End Balance Prior Year</u>
10	GENERAL FUND	14,242,445.16CR	20,675,105.67CR	17,838,011.83CR	10,316,001.52CR
21	SPECIAL REVENUE FUND	379,740.58CR	884,747.81CR	887,780.62CR	774,943.11CR
27	SPECIAL EDUCATION FUND	0.00	3,080,762.58	3,691,784.82	3,551,100.49
39	REFERENDUM APPROVED DEBT SRVC	1,239,205.04CR	3,077,859.20CR	3,082,141.10CR	1,061,554.23
46	LONG TERM CAPTL IMPVMNT TRUST	667,262.97CR	6,400.50CR	6,413.97CR	656,004.00CR
49	CONSTRUCTION ACCOUNT	0.00	0.00	64,647.59	0.00
50	FOOD SERVICE FUND	689,730.52CR	539,932.15CR	537,309.65CR	823,817.96CR
60	CUSTODIAL FUND	43,723.89CR	96,293.20CR	103,209.28CR	82,320.17CR
73	PENSION AND OPEB TRUST FUND	4,543,361.16CR	4,600,214.36CR	4,600,214.36CR	4,777,063.45CR
80	COMMUNITY SERVICE FUND	200,130.37CR	359,236.07CR	348,190.52CR	261,637.73CR
Grand Equity Totals		22,005,599.69CR	27,159,026.38CR	23,646,838.92CR	13,079,133.22CR

Number of Accounts: 135

***** End of report *****



Memorandum

Date: July 15, 2024
To: Board of Education
From: Lynette Coy, Director of Finance & Facilities
Re: 2023-24 Fund Balance Designations

Fund balance is the difference between assets & liabilities and is reported as a snapshot of one day, June 30. A common misconception is that fund balance is a cash account and therefore corresponds to the district's bank balance. However, fund balance also includes accounts receivables and payables. Additionally, districts do not receive significant revenue until September, three months into the new fiscal year, therefore maintaining an appropriate balance is crucial for meeting financial obligations.

The Governmental Accounting Standards Board defines 5 fund balance classifications - Nonspendable, Restricted, Committed, Assigned & Unassigned..

Per the District's Fund Balance policy #662.3, fund balance resources will be reviewed annually to determine the allocation between the classifications, requires a majority vote to commit or assign fund balance, and states that the District will maintain an unassigned fund balance between 25-30%.

It is my recommendation that the District:

1. Set Committed Fund Balance to \$0
2. Set Assigned Fund Balance to \$320,487.77 for a school bus and classroom furniture that were budgeted for and ordered in the 2023-24 and were not received before fiscal year end..



School District of River Falls					
Fund Balance Designations & Percentages					
	2022-23			2023-24*	
Classification	Amount	%		Amount	%
Nonspendable	\$0.00	0.00%		\$0.00	0.00%
Restricted	\$499,959.70	1.16%		\$496,633.40	1.13%
Committed	\$0.00	0.00%		\$0.00	0.00%
Assigned	\$0.00	0.00%		\$320,487.77	0.73%
Unassigned	\$13,742,485.46	31.78%		\$13,454,552.00	30.67%
Total Fund Balance	\$14,242,445.16	32.94%		\$14,271,673.17	32.53%
Expenditures	\$43,238,917.00			\$43,869,858.00	
				*estimated as of 7.9.24	

These recommendations will ensure that the District maintains an adequate balance to meet cash flow requirements and remain within policy guidelines.

As indicated above, these are estimates until the end of July 2024.

DEPARTMENT OF PUBLIC INSTRUCTION
24-25 JULY 1 ESTIMATE VS 23-24 OCTOBER 15 CERTIFICATION
TOTAL GENERAL AID - LINE 15

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	AID CHANGE
289 DISTRICTS THAT INCREASE	348,003,150
124 DISTRICTS THAT DECREASE	-113,667,303
8 DISTRICTS WITH NO CHANGE	0
	=====
	234,335,847

DEPARTMENT OF PUBLIC INSTRUCTION
 24-25 JULY 1 ESTIMATE VS 23-24 OCTOBER 15 CERTIFICATION
 TOTAL GENERAL AID - LINE 15

SCHOOL DISTRICT	CODE	2024-25 JULY 1 GENERAL AID	2023-24 OCT 15 GENERAL AID	DOLLAR CHANGE	PERCENT CHANGE
Abbotsford	0007	8,713,004	7,938,059	774,945	9.76
Adams-Friendship Area	0014	4,955,983	5,373,921	-417,938	-7.78
Albany	0063	3,008,606	2,617,263	391,343	14.95
Algoma	0070	5,310,250	5,581,013	-270,763	-4.85
Alma	0084	1,363,367	1,349,356	14,011	1.04
Alma Center	0091	4,683,702	4,605,567	78,135	1.70
Almond-Bancroft	0105	3,690,492	3,500,044	190,448	5.44
Altoona	0112	14,304,440	14,121,663	182,777	1.29
Amery	0119	7,321,883	8,158,772	-836,889	-10.26
Antigo	0140	16,884,676	15,237,083	1,647,593	10.81
Appleton Area	0147	114,963,168	104,558,048	10,405,120	9.95
Arcadia	0154	12,901,282	14,014,533	-1,113,251	-7.94
Argyle	0161	2,427,030	2,175,535	251,495	11.56
Arrowhead UHS	2450	5,685,400	6,205,115	-519,715	-8.38
Ashland	0170	19,349,084	18,635,759	713,325	3.83
Ashwaubenon	0182	10,979,807	10,819,158	160,649	1.48
Athens	0196	3,549,246	3,426,327	122,919	3.59
Auburndale	0203	6,635,550	6,103,409	532,141	8.72
Augusta	0217	4,736,618	4,807,760	-71,142	-1.48
Baldwin-Woodville Area	0231	13,597,476	12,852,634	744,842	5.80
Bangor	0245	5,645,451	5,256,213	389,238	7.41
Baraboo	0280	20,552,443	19,679,300	873,143	4.44
Barneveld	0287	3,149,342	3,008,373	140,969	4.69
Barron Area	0308	13,114,532	12,182,984	931,548	7.65
Bayfield	0315	85,521	100,614	-15,093	-15.00
Beaver Dam	0336	25,248,468	24,552,037	696,431	2.84
Beecher-Dunbar-Pembine	4263	545,421	341,207	204,214	59.85
Belleville	0350	6,585,618	5,959,089	626,529	10.51
Belmont Community	0364	3,066,916	2,934,109	132,807	4.53
Beloit	0413	60,466,424	61,031,204	-564,780	-0.93
Beloit Turner	0422	10,701,747	10,468,858	232,889	2.22
Benton	0427	2,404,727	2,313,502	91,225	3.94
Berlin Area	0434	12,619,920	12,093,962	525,958	4.35
Big Foot UHS	6013	33,566	39,490	-5,924	-15.00
Birchwood	0441	3,480	4,094	-614	-15.00
Black Hawk	2240	3,275,605	2,857,905	417,700	14.62
Black River Falls	0476	13,825,889	12,835,670	990,219	7.71
Blair-Taylor	0485	5,201,000	4,865,493	335,507	6.90
Bloomer	0497	10,072,792	9,561,091	511,701	5.35
Bonduel	0602	5,466,410	4,710,401	756,009	16.05
Boscobel	0609	6,743,034	6,240,574	502,460	8.05
Bowler	0623	4,061,772	3,432,644	629,128	18.33
Boyceville Community	0637	5,948,293	6,108,157	-159,864	-2.62
Brighton #1	0657	588,591	505,779	82,812	16.37
Brillion	0658	7,792,958	7,585,945	207,013	2.73
Bristol #1	0665	2,959,234	3,393,905	-434,671	-12.81
Brodhead	0700	8,428,872	7,793,930	634,942	8.15
Brown Deer	0721	16,044,825	14,234,700	1,810,125	12.72
Bruce	0735	3,104,074	2,893,295	210,779	7.29
Burlington Area	0777	19,425,325	19,138,418	286,907	1.50
Butternut	0840	792,061	777,024	15,037	1.94
Cadott Community	0870	7,393,282	7,127,127	266,155	3.73
Cambria-Friesland	0882	2,942,985	2,435,040	507,945	20.86
Cambridge	0896	4,684,872	4,505,388	179,484	3.98
Cameron	0903	8,254,610	7,395,232	859,378	11.62

DEPARTMENT OF PUBLIC INSTRUCTION
 24-25 JULY 1 ESTIMATE VS 23-24 OCTOBER 15 CERTIFICATION
 TOTAL GENERAL AID - LINE 15

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SCHOOL DISTRICT	CODE	2024-25 JULY 1 GENERAL AID	2023-24 OCT 15 GENERAL AID	DOLLAR CHANGE	PERCENT CHANGE
Campbellsport	0910	9,352,923	8,342,726	1,010,197	12.11
Cashton	0980	5,041,358	4,959,719	81,639	1.65
Cassville	0994	1,746,485	1,620,441	126,044	7.78
Cedar Grove-Belgium Are	1029	6,415,863	6,750,976	-335,113	-4.96
Cedarburg	1015	15,738,717	14,511,324	1,227,393	8.46
Central/Westosha UHS	5054	5,606,329	4,361,608	1,244,721	28.54
Chequamegon	1071	2,811,869	2,487,271	324,598	13.05
Chetek-Weyerhaeuser	1080	3,248,953	2,647,862	601,091	22.70
Chilton	1085	8,944,921	8,354,284	590,637	7.07
Chippewa Falls Area	1092	32,872,766	31,758,183	1,114,583	3.51
Clayton	1120	2,539,995	2,569,195	-29,200	-1.14
Clear Lake	1127	5,160,752	5,286,249	-125,497	-2.37
Clinton Community	1134	5,707,869	6,590,981	-883,112	-13.40
Clintonville	1141	11,612,705	10,213,277	1,399,428	13.70
Cochrane-Fountain City	1155	3,601,374	3,196,752	404,622	12.66
Colby	1162	9,213,567	8,577,164	636,403	7.42
Coleman	1169	4,819,908	4,669,334	150,574	3.22
Colfax	1176	5,878,407	5,696,022	182,385	3.20
Columbus	1183	7,884,697	8,034,243	-149,546	-1.86
Cornell	1204	3,488,798	2,645,535	843,263	31.87
Crandon	1218	4,059,569	4,181,928	-122,359	-2.93
Crivitz	1232	1,669,798	1,498,142	171,656	11.46
Cuba City	1246	5,129,276	4,986,985	142,291	2.85
Cudahy	1253	20,140,095	17,913,958	2,226,137	12.43
Cumberland	1260	4,577,331	4,507,346	69,985	1.55
D C Everest Area	4970	54,612,510	51,609,007	3,003,503	5.82
Darlington Community	1295	8,849,226	8,274,826	574,400	6.94
De Soto Area	1421	3,030,079	3,043,395	-13,316	-0.44
Deerfield Community	1309	6,199,693	5,436,629	763,064	14.04
Deforest Area	1316	24,324,290	22,939,499	1,384,791	6.04
Delavan-Darien	1380	13,123,899	13,246,899	-123,000	-0.93
Denmark	1407	12,065,965	11,148,428	917,537	8.23
Depere	1414	30,132,245	27,365,090	2,767,155	10.11
Dodgeand	2744	5,798,627	5,436,330	362,297	6.66
Dodgeville	1428	8,342,319	7,043,762	1,298,557	18.44
Dover #1	1449	448,308	503,347	-55,039	-10.93
Drummond	1491	6,738	7,927	-1,189	-15.00
Durand-Arkansaw	1499	7,853,215	7,118,556	734,659	10.32
East Troy Community	1540	5,223,807	5,765,433	-541,626	-9.39
Eau Claire Area	1554	78,709,603	72,277,234	6,432,369	8.90
Edgar	1561	6,335,689	6,088,996	246,693	4.05
Egerton	1568	13,549,147	13,115,209	433,938	3.31
Elcho	1582	6,206	7,302	-1,096	-15.01
Eleva-Strum	1600	6,125,190	5,885,737	239,453	4.07
Elk Mound Area	1645	9,367,725	9,048,212	319,513	3.53
Elkhart Lake-Glenbeulah	1631	96,118	113,080	-16,962	-15.00
Elkhorn Area	1638	16,648,903	17,273,061	-624,158	-3.61
Ellsworth Community	1659	12,046,660	11,899,905	146,755	1.23
Elmbrook	0714	31,974,792	26,790,423	5,184,369	19.35
Elmwood	1666	2,569,665	2,520,366	49,299	1.96
Erin	1687	685,884	684,923	961	0.14
Evansville Community	1694	13,688,398	12,745,923	942,475	7.39
Fall Creek	1729	6,867,149	6,344,569	522,580	8.24
Fall River	1736	3,792,902	3,746,017	46,885	1.25
Fennimore Community	1813	7,427,041	6,685,569	741,472	11.09

DEPARTMENT OF PUBLIC INSTRUCTION
 24-25 JULY 1 ESTIMATE VS 23-24 OCTOBER 15 CERTIFICATION
 TOTAL GENERAL AID - LINE 15

4

SCHOOL DISTRICT	CODE	2024-25 JULY 1 GENERAL AID	2023-24 OCT 15 GENERAL AID	DOLLAR CHANGE	PERCENT CHANGE
Flambeau	5757	4,000,331	4,022,785	-22,454	-0.56
Florence	1855	124,318	146,256	-21,938	-15.00
Fond Du Lac	1862	58,657,498	52,851,674	5,805,824	10.99
Fontana J8	1870	0	0	0	0.00
Fort Atkinson	1883	19,778,036	19,294,169	483,867	2.51
Fox Point J2	1890	1,982,197	2,203,212	-221,015	-10.03
Franklin Public	1900	29,117,120	26,794,290	2,322,830	8.67
Frederic	1939	3,114,778	3,183,462	-68,684	-2.16
Freedom Area	1953	10,581,117	10,221,710	359,407	3.52
Gale-Ettrick-Trempealea	2009	11,830,154	10,976,282	853,872	7.78
Geneva J4	2044	0	0	0	0.00
Genoa City J2	2051	4,714,624	4,432,287	282,337	6.37
Germantown	2058	20,934,508	17,190,883	3,743,625	21.78
Gibraltar Area	2114	0	1,350	-1,350	-100.00
Gillett	2128	5,032,975	4,204,843	828,132	19.69
Gilman	2135	2,038,971	2,230,216	-191,245	-8.58
Gilmanton	2142	1,096,927	1,017,624	79,303	7.79
Glendale-River Hills	2184	112,408	200,791	-88,383	-44.02
Glenwood City	2198	6,080,630	5,475,104	605,526	11.06
Goodman-Armstrong	2212	45,235	53,217	-7,982	-15.00
Grafton	2217	10,635,907	10,380,406	255,501	2.46
Granton Area	2226	2,545,177	2,253,064	292,113	12.97
Grantsburg	2233	6,652,651	6,492,205	160,446	2.47
Green Bay Area	2289	195,800,578	181,916,216	13,884,362	7.63
Green Lake	2310	0	0	0	0.00
Greendale	2296	21,469,030	19,692,504	1,776,526	9.02
Greenfield	2303	28,137,006	26,004,247	2,132,759	8.20
Greenwood	2394	2,980,523	2,970,922	9,601	0.32
Gresham	2415	2,804,142	2,471,262	332,880	13.47
Hamilton	2420	33,587,435	30,388,782	3,198,653	10.53
Hartford J1	2443	11,936,374	11,878,040	58,334	0.49
Hartford UHS	2436	8,460,956	6,718,408	1,742,548	25.94
Hartland-Lakeside J3	2460	4,967,492	4,567,953	399,539	8.75
Hayward Community	2478	129,583	152,451	-22,868	-15.00
Herman-Neosho-Rubicon	2525	1,573,346	1,739,992	-166,646	-9.58
Highland	2527	3,011,593	2,870,506	141,087	4.92
Hilbert	2534	3,720,542	3,695,946	24,596	0.67
Hillsboro	2541	3,703,423	3,688,310	15,113	0.41
Holmen	2562	36,487,777	34,145,250	2,342,527	6.86
Holy Hill Area	2570	918,393	968,511	-50,118	-5.17
Horicon	2576	7,567,873	7,235,678	332,195	4.59
Hortonville	2583	31,685,667	30,266,987	1,418,680	4.69
Howard-Suamico	2604	45,441,381	42,912,148	2,529,233	5.89
Howards Grove	2605	6,036,232	5,854,065	182,167	3.11
Hudson	2611	19,546,554	21,868,524	-2,321,970	-10.62
Hurley	2618	3,029,013	3,428,966	-399,953	-11.66
Hustisford	2625	1,596,059	1,455,017	141,042	9.69
Independence	2632	4,760,120	4,560,429	199,691	4.38
Iola-Scandinavia	2639	4,752,023	4,434,878	317,145	7.15
Iowa-Grant	2646	6,207,897	6,274,280	-66,383	-1.06
Ithaca	2660	2,559,449	2,273,338	286,111	12.59
Janesville	2695	75,998,632	71,764,054	4,234,578	5.90
Jefferson	2702	13,120,095	12,237,787	882,308	7.21
Johnson Creek	2730	3,973,842	4,174,490	-200,648	-4.81
Juda	2737	1,904,615	1,878,831	25,784	1.37

DEPARTMENT OF PUBLIC INSTRUCTION
 24-25 JULY 1 ESTIMATE VS 23-24 OCTOBER 15 CERTIFICATION
 TOTAL GENERAL AID - LINE 15

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SCHOOL DISTRICT	CODE	2024-25 JULY 1 GENERAL AID	2023-24 OCT 15 GENERAL AID	DOLLAR CHANGE	PERCENT CHANGE
Kaukauna Area	2758	39,764,276	38,939,893	824,383	2.12
Kenosha	2793	155,973,787	148,157,254	7,816,533	5.28
Kettle Moraine	1376	10,180,479	7,545,996	2,634,483	34.91
Kewaskum	2800	11,146,475	9,816,947	1,329,528	13.54
Kewaunee	2814	7,437,144	6,796,133	641,011	9.43
Kickapoo Area	5960	3,321,529	3,403,698	-82,169	-2.41
Kiel Area	2828	9,126,034	7,642,026	1,484,008	19.42
Kimberly Area	2835	38,307,621	36,392,814	1,914,807	5.26
Kohler	2842	71,992	84,697	-12,705	-15.00
La Crosse	2849	38,685,652	33,836,438	4,849,214	14.33
Lac Du Flambeau #1	1848	1,294,127	1,444,937	-150,810	-10.44
Ladysmith	2856	7,793,926	7,379,888	414,038	5.61
Lafarge	2863	2,411,957	2,179,256	232,701	10.68
Lake Country	3862	16,822	19,791	-2,969	-15.00
Lake Geneva J1	2885	4,352,530	5,006,860	-654,330	-13.07
Lake Geneva-Genoa UHS	2884	1,338,717	1,478,027	-139,310	-9.43
Lake Holcombe	2891	77,892	91,637	-13,745	-15.00
Lake Mills Area	2898	9,259,058	8,663,012	596,046	6.88
Lakeland UHS	3647	11,445	13,465	-2,020	-15.00
Lancaster Community	2912	8,938,237	8,231,474	706,763	8.59
Laona	2940	1,978,731	1,773,099	205,632	11.60
Lena	2961	3,441,431	3,418,658	22,773	0.67
Linn J4	3087	1,536	1,808	-272	-15.04
Linn J6	3094	0	0	0	0.00
Little Chute Area	3129	11,227,772	10,607,662	620,110	5.85
Lodi	3150	7,177,589	6,449,676	727,913	11.29
Lomira	3171	8,473,934	8,846,116	-372,182	-4.21
Loyal	3206	4,671,455	4,092,992	578,463	14.13
Luck	3213	2,609,215	2,705,929	-96,714	-3.57
Luxemburg-Casco	3220	12,898,371	13,198,783	-300,412	-2.28
Madison Metropolitan	3269	51,366,474	37,894,952	13,471,522	35.55
Manawa	3276	4,865,011	4,931,777	-66,766	-1.35
Manitowoc	3290	42,326,786	38,627,888	3,698,898	9.58
Maple	3297	7,318,341	7,448,884	-130,543	-1.75
Maple Dale-Indian Hill	1897	101,828	119,798	-17,970	-15.00
Marathon City	3304	5,786,473	5,143,780	642,693	12.49
Marinette	3311	18,432,878	17,388,663	1,044,215	6.01
Marion	3318	3,939,757	3,386,425	553,332	16.34
Markesan	3325	3,906,722	4,202,160	-295,438	-7.03
Marshall	3332	8,426,111	8,061,343	364,768	4.52
Marshfield	3339	28,545,375	27,809,220	736,155	2.65
Mauston	3360	11,421,827	10,689,933	731,894	6.85
Mayville	3367	7,729,378	7,381,092	348,286	4.72
McFarland	3381	15,639,534	14,728,929	910,605	6.18
Medford Area	3409	16,757,091	15,585,524	1,171,567	7.52
Mellen	3427	2,237,932	2,089,722	148,210	7.09
Melrose-Mindoro	3428	6,478,614	6,538,609	-59,995	-0.92
Menasha	3430	36,890,094	33,148,138	3,741,956	11.29
Menominee Indian	3434	9,900,812	7,098,595	2,802,217	39.48
Menomonee Falls	3437	17,059,894	15,789,350	1,270,544	8.05
Menomonie Area	3444	26,557,123	24,542,033	2,015,090	8.21
Mequon-Thiensville	3479	2,453,691	899,348	1,554,343	172.83
Mercer	3484	0	0	0	0.00
Merrill Area	3500	18,377,074	17,550,860	826,214	4.71
Merton Community	3528	4,714,104	3,914,433	799,671	20.43

DEPARTMENT OF PUBLIC INSTRUCTION
 24-25 JULY 1 ESTIMATE VS 23-24 OCTOBER 15 CERTIFICATION
 TOTAL GENERAL AID - LINE 15

SCHOOL DISTRICT	CODE	2024-25 JULY 1 GENERAL AID	2023-24 OCT 15 GENERAL AID	DOLLAR CHANGE	PERCENT CHANGE
Middleton-Cross Plains	3549	22,458,910	24,515,483	-2,056,573	-8.39
Milton	3612	25,263,488	23,875,136	1,388,352	5.82
Milwaukee	3619	555,311,784	636,443,994	-81,132,210	-12.75
Mineral Point	3633	6,170,511	5,694,176	476,335	8.37
Minocqua J1	3640	730	859	-129	-15.02
Mishicot	3661	6,419,898	6,210,003	209,895	3.38
Mondovi	3668	8,572,214	7,666,918	905,296	11.81
Monona Grove	3675	23,081,394	19,283,164	3,798,230	19.70
Monroe	3682	19,087,431	17,634,889	1,452,542	8.24
Montello	3689	2,662,788	2,808,282	-145,494	-5.18
Monticello	3696	2,001,660	2,053,672	-52,012	-2.53
Mosinee	3787	14,714,977	14,582,864	132,113	0.91
Mount Horeb Area	3794	15,682,825	15,087,208	595,617	3.95
Mukwonago	3822	28,634,969	26,726,261	1,908,708	7.14
Muskego-Norway	3857	27,263,293	26,825,586	437,707	1.63
Necedah Area	3871	3,049,157	3,248,614	-199,457	-6.14
Neenah	3892	49,287,926	48,828,848	459,078	0.94
Neillsville	3899	5,374,034	5,830,186	-456,152	-7.82
Nekoosa	3906	2,404,645	2,596,070	-191,425	-7.37
New Auburn	3920	1,011,362	536,604	474,758	88.47
New Berlin	3925	13,899,449	12,185,054	1,714,395	14.07
New Glarus	3934	6,576,801	6,466,176	110,625	1.71
New Holstein	3941	8,338,357	7,197,220	1,141,137	15.86
New Lisbon	3948	3,233,201	3,469,737	-236,536	-6.82
New London	3955	18,171,578	17,054,741	1,116,837	6.55
New Richmond	3962	29,399,307	27,550,728	1,848,579	6.71
Niagara	3969	3,471,942	3,009,909	462,033	15.35
Nicolet UHS	2177	997,074	1,087,409	-90,335	-8.31
Norris	3976	187,782	107,403	80,379	74.84
North Cape	4690	1,027,350	976,007	51,343	5.26
North Crawford	2016	3,869,029	3,737,137	131,892	3.53
North Fond Du Lac	3983	13,531,757	13,026,299	505,458	3.88
North Lake	3514	407,688	424,547	-16,859	-3.97
North Lakeland	0616	0	0	0	0.00
Northern Ozaukee	1945	4,123,117	3,148,755	974,362	30.94
Northland Pines	1526	13,241	15,578	-2,337	-15.00
Northwood	3654	0	0	0	0.00
Norwalk-Ontario-Wilton	3990	5,903,494	5,126,131	777,363	15.16
Norway J7	4011	157,301	179,768	-22,467	-12.50
Oak Creek-Franklin	4018	46,553,627	40,898,500	5,655,127	13.83
Oakfield	4025	4,231,506	3,736,558	494,948	13.25
Oconomowoc Area	4060	14,488,242	15,652,455	-1,164,213	-7.44
Oconto	4067	8,604,989	8,303,808	301,181	3.63
Oconto Falls	4074	13,948,100	13,443,204	504,896	3.76
Omro	4088	9,964,394	9,199,107	765,287	8.32
Onalaska	4095	16,735,294	16,209,614	525,680	3.24
Oostburg	4137	7,244,064	6,831,779	412,285	6.03
Oregon	4144	21,865,018	22,043,626	-178,608	-0.81
Osceola	4165	9,398,034	9,525,905	-127,871	-1.34
Oshkosh Area	4179	82,119,438	74,631,565	7,487,873	10.03
Osseo-Fairchild	4186	6,997,797	7,111,277	-113,480	-1.60
Owen-Withee	4207	3,602,530	3,310,984	291,546	8.81
Palmyra-Eagle Area	4221	3,622,404	3,978,681	-356,277	-8.95
Pardeeville Area	4228	5,895,100	5,384,397	510,703	9.48
Paris J1	4235	45,913	54,015	-8,102	-15.00

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Parkview	4151	6,919,199	7,085,158	-165,959	-2.34
Pecatonica Area	0490	3,384,696	2,974,484	410,212	13.79
Pepin Area	4270	838,629	608,669	229,960	37.78
Peshigo	4305	8,538,162	8,665,042	-126,880	-1.46
Pewaukee	4312	10,286,544	11,654,350	-1,367,806	-11.74
Phelps	4330	1,641	1,931	-290	-15.02
Phillips	4347	3,043,955	3,332,924	-288,969	-8.67
Pittsville	4368	3,413,146	3,940,851	-527,705	-13.39
Platteville	4389	12,665,678	11,674,918	990,760	8.49
Plum City	4459	1,925,218	2,227,852	-302,634	-13.58
Plymouth	4473	14,021,526	13,942,893	78,633	0.56
Port Edwards	4508	4,192,243	3,668,321	523,922	14.28
Port Washington-Saukvil	4515	17,703,594	16,980,438	723,156	4.26
Portage Community	4501	14,502,198	13,817,972	684,226	4.95
Potosi	4529	2,750,575	2,462,200	288,375	11.71
Poynette	4536	5,936,083	5,733,902	202,181	3.53
Prairie Du Chien Area	4543	7,289,658	7,673,159	-383,501	-5.00
Prairie Farm	4557	2,604,036	2,571,718	32,318	1.26
Prentice	4571	2,211,359	2,538,635	-327,276	-12.89
Prescott	4578	8,840,790	8,827,729	13,061	0.15
Princeton	4606	1,147,546	1,198,755	-51,209	-4.27
Pulaski Community	4613	34,431,502	30,001,671	4,429,831	14.77
Racine	4620	184,193,895	161,947,099	22,246,796	13.74
Randall J1	4627	1,746,518	1,984,789	-238,271	-12.00
Randolph	4634	4,075,724	4,739,411	-663,687	-14.00
Random Lake	4641	3,956,055	3,932,586	23,469	0.60
Raymond #14	4686	1,437,824	1,300,271	137,553	10.58
Reedsburg	4753	20,764,754	19,876,451	888,303	4.47
Reedsville	4760	5,296,069	4,822,411	473,658	9.82
Rhineland	4781	8,054,824	7,716,147	338,677	4.39
Rib Lake	4795	4,254,145	3,821,471	432,674	11.32
Rice Lake Area	4802	14,388,824	13,501,502	887,322	6.57
Richland	4851	11,458,357	10,015,689	1,442,668	14.40
Richmond	3122	2,441,915	2,090,503	351,412	16.81
Rio Community	4865	2,949,451	2,611,004	338,447	12.96
Ripon Area	4872	14,245,323	13,451,848	793,475	5.90
River Falls	4893	21,998,564	21,606,334	392,230	1.82
River Ridge	4904	4,977,442	4,637,691	339,751	7.33
River Valley	5523	5,868,455	5,627,133	241,322	4.29
Riverdale	3850	5,818,646	5,464,353	354,293	6.48
Rosendale-Brandon	4956	7,249,852	6,920,628	329,224	4.76
Rosholt	4963	3,687,781	3,412,029	275,752	8.08
Royall	1673	4,226,193	4,252,963	-26,770	-0.63
Saint Croix Central	2422	14,452,665	12,955,063	1,497,602	11.56
Saint Croix Falls	5019	6,291,127	6,503,921	-212,794	-3.27
Saint Francis	5026	5,464,737	4,684,954	779,783	16.64
Salem	5068	7,995,853	7,719,760	276,093	3.58
Sauk Prairie	5100	13,090,570	12,344,777	745,793	6.04
Seneca	5124	1,836,118	1,632,091	204,027	12.50
Sevastopol	5130	3,431	4,037	-606	-15.01
Seymour Community	5138	18,131,835	18,948,594	-816,759	-4.31
Sharon J11	5258	2,104,559	2,185,626	-81,067	-3.71
Shawano	5264	17,094,228	15,144,247	1,949,981	12.88
Sheboygan Area	5271	94,003,129	87,854,987	6,148,142	7.00
Sheboygan Falls	5278	13,474,878	12,746,979	727,899	5.71

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SCHOOL DISTRICT	CODE	2024-25 JULY 1 GENERAL AID	2023-24 OCT 15 GENERAL AID	DOLLAR CHANGE	PERCENT CHANGE
Shell Lake	5306	2,826,784	3,232,665	-405,881	-12.56
Shiocton	5348	6,292,791	5,937,255	355,536	5.99
Shorewood	5355	7,357,891	5,671,677	1,686,214	29.73
Shullsburg	5362	2,618,440	2,822,782	-204,342	-7.24
Silver Lake J1	5369	2,489,622	2,521,437	-31,815	-1.26
Siren	5376	960,148	1,250,825	-290,677	-23.24
Slinger	5390	16,461,889	16,157,560	304,329	1.88
Solon Springs	5397	1,672,411	1,733,814	-61,403	-3.54
Somerset	5432	10,176,142	9,734,113	442,029	4.54
South Milwaukee	5439	26,013,002	24,567,587	1,445,415	5.88
South Shore	4522	20,327	23,914	-3,587	-15.00
Southern Door County	5457	2,296,515	1,591,184	705,331	44.33
Southwestern Wisconsin	2485	4,456,534	4,367,645	88,889	2.04
Sparta Area	5460	25,897,390	27,612,826	-1,715,436	-6.21
Spencer	5467	6,418,136	6,369,026	49,110	0.77
Spooner	5474	184,893	217,522	-32,629	-15.00
Spring Valley	5586	6,350,012	6,368,495	-18,483	-0.29
Stanley-Boyd Area	5593	9,242,446	8,316,752	925,694	11.13
Stevens Point Area	5607	56,419,627	51,759,570	4,660,057	9.00
Stockbridge	5614	1,281,820	1,288,799	-6,979	-0.54
Stone Bank School Distr	3542	23,467	27,608	-4,141	-15.00
Stoughton Area	5621	14,363,238	13,637,115	726,123	5.32
Stratford	5628	7,062,156	6,768,877	293,279	4.33
Sturgeon Bay	5642	4,911,122	5,077,117	-165,995	-3.27
Sun Prairie Area	5656	61,374,105	56,565,123	4,808,982	8.50
Superior	5663	32,198,684	35,130,420	-2,931,736	-8.35
Suring	5670	45,617	53,667	-8,050	-15.00
Swallow	3510	179,465	153,570	25,895	16.86
Thorp	5726	4,619,656	4,323,099	296,557	6.86
Three Lakes	5733	5,923	6,969	-1,046	-15.01
Tigerton	5740	2,192,506	2,073,024	119,482	5.76
Tomah Area	5747	25,000,079	21,885,997	3,114,082	14.23
Tomahawk	5754	2,001,350	1,763,960	237,390	13.46
Tomorrow River	0126	7,153,139	7,080,327	72,812	1.03
Trevor-Wilmot Consolida	5780	3,562,238	3,108,800	453,438	14.59
Tri-County Area	4375	4,460,346	3,878,934	581,412	14.99
Turtle Lake	5810	887,157	880,028	7,129	0.81
Twin Lakes #4	5817	682,865	756,837	-73,972	-9.77
Two Rivers	5824	15,324,420	14,743,689	580,731	3.94
Union Grove J1	5859	5,648,596	5,273,515	375,081	7.11
Union Grove UHS	5852	4,388,542	3,992,170	396,372	9.93
Unity	0238	2,601,747	1,374,825	1,226,922	89.24
Valders Area	5866	6,712,102	5,618,126	1,093,976	19.47
Verona Area	5901	27,825,868	25,439,301	2,386,567	9.38
Viroqua Area	5985	8,850,585	8,272,826	577,759	6.98
Wabeno Area	5992	36,558	43,009	-6,451	-15.00
Walworth J1	6022	2,530,002	2,582,388	-52,386	-2.03
Washburn	6027	3,217,078	3,312,715	-95,637	-2.89
Washington	6069	0	0	0	0.00
Washington-Caldwell	6104	1,201,166	1,088,621	112,545	10.34
Waterford Graded	6113	9,484,297	9,171,951	312,346	3.41
Waterford UHS	6083	5,476,455	6,304,428	-827,973	-13.13
Waterloo	6118	5,846,548	5,921,456	-74,908	-1.27
Watertown	6125	28,481,556	26,160,885	2,320,671	8.87
Waukesha	6174	64,810,257	57,735,517	7,074,740	12.25

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SCHOOL DISTRICT	CODE	2024-25 JULY 1 GENERAL AID	2023-24 OCT 15 GENERAL AID	DOLLAR CHANGE	PERCENT CHANGE
Waunakee Community	6181	24,814,961	24,685,494	129,467	0.52
Waupaca	6195	12,287,230	12,012,952	274,278	2.28
Waupun	6216	17,634,149	16,646,501	987,648	5.93
Wausau	6223	76,057,528	69,309,221	6,748,307	9.74
Wausaukee	6230	53,360	62,776	-9,416	-15.00
Wautoma Area	6237	7,649,759	6,622,386	1,027,373	15.51
Wauwatosa	6244	22,737,011	14,936,887	7,800,124	52.22
Wauzeka-Steuben	6251	2,386,592	2,510,447	-123,855	-4.93
Webster	6293	17,503	20,591	-3,088	-15.00
West Allis	6300	61,060,939	58,301,353	2,759,586	4.73
West Bend	6307	34,064,413	32,019,702	2,044,711	6.39
West Depere	6328	30,956,561	28,375,730	2,580,831	9.10
West Salem	6370	14,355,370	14,049,609	305,761	2.18
Westby Area	6321	9,950,845	9,925,739	25,106	0.25
Westfield	6335	4,866,649	4,356,861	509,788	11.70
Weston	6354	1,770,648	1,794,062	-23,414	-1.31
Weyauwega-Fremont	6384	3,837,334	4,362,235	-524,901	-12.03
Wheatland J1	6412	3,166,073	3,060,546	105,527	3.45
White Lake	6440	628,199	324,262	303,937	93.73
Whitefish Bay	6419	16,126,221	15,345,961	780,260	5.08
Whitehall	6426	7,211,529	6,635,181	576,348	8.69
Whitewater	6461	13,733,579	13,268,591	464,988	3.50
Whitnall	6470	12,888,032	11,436,750	1,451,282	12.69
Wild Rose	6475	494,589	523,776	-29,187	-5.57
Williams Bay	6482	7,889	9,281	-1,392	-15.00
Willmot UHS	6545	3,883,179	3,132,244	750,935	23.97
Winneconne Community	6608	8,488,057	7,901,664	586,393	7.42
Winter	6615	30,729	36,151	-5,422	-15.00
Wisconsin Dells	6678	2,541,850	2,091,738	450,112	21.52
Wisconsin Heights	0469	2,489,188	2,086,850	402,338	19.28
Wisconsin Rapids	6685	44,453,813	42,060,325	2,393,488	5.69
Wittenberg-Birnawood	6692	9,509,115	8,773,412	735,703	8.39
Wonewoc-Union Center	6713	2,737,715	2,401,142	336,573	14.02
Woodruff J1	6720	125,764	-496,198	621,962	-125.35
Wrightstown Community	6734	10,558,093	9,919,400	638,693	6.44
Yorkville J2	6748	635,645	754,182	-118,537	-15.72
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		5,581,189,761	5,346,853,914	234,335,847	