

2014-2015

**ANNUAL
REPORT**

**SCHOOL DISTRICT
OF POYNETTE**

POYNETTE, WISCONSIN

SEPTEMBER 15, 2014

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**PROPOSED
2014-15
BUDGET**

FOR

SCHOOL DISTRICT OF POYNETTE

BOARD OF EDUCATION

Kathleen Lucey, President
Randy Tomlinson, Vice President/Clerk
Jeff Noble, Treasurer
Joe McIlrath, Member
Todd Cibulka, Member
Ron Redell, Member
To be announced, Member

ADMINISTRATION

Matthew Shappell
District Administrator

Nancy H. Mair
Business Manager

Alan Chittick
Director of Student Services

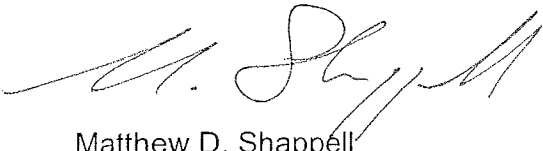
Mark Hoernke
High School Principal

Jerry Pritzl
Middle School Principal

Jay Hausser
Elementary Principal

INTRODUCTION

The Budget Hearing and Annual Meeting provide an opportunity for the public to vote on the proposed tax levy as recommended by the Board of Education and Administration. This Annual Report includes a detailed proposed budget for the 2014-15 fiscal year. This proposed budget represents the vision that the Board of Education, Administration and Staff have for the students in the School District of Poynette. The budgeted revenue and resulting expenditures are based upon the most reliable information available at this time. Thank you for your involvement in public education and your commitment to our community.



Matthew D. Shappell
District Administrator

MISSION STATEMENT

The mission of the School District of Poynette is to provide an education that treats each person as an individual. We will instill within each student the love of learning, foster self-esteem and civic responsibility. Our educational program will impart the necessary skills to excel in a changing and progressing society.

EDUCATIONAL PHILOSOPHY

If the School District of Poynette is to become an exemplary school system, it must have a clear sense of the goals it is trying to accomplish and the characteristics of the schools it seeks to provide, and the contributions that the various stakeholders in the district must make in order to transform these ideals into reality. The following vision statement is intended to provide the standards that the schools within the district should strive to achieve and maintain. This vision should serve as a blueprint for our improvement efforts and the benchmarks by which we will evaluate our progress.

Student Learning

An exemplary school district has a curriculum that meets the needs of each student using a variety of teaching methods and incorporates life-long learning skills.

- A. The Curriculum is comprehensive, systemic, consistent within each grade level and the scope and sequence is aligned between grade levels.
- B. The curriculum is aligned with state and national standards.
- C. Instruction will be responsive to the diverse needs of all students.
- D. A variety of assessments, both summative and formative, will be used to determine student proficiency and drive instruction.
- E. Discipline will be developmentally appropriate and restorative in nature with a clear and consistent framework of expectations and guidelines designed to promote respect and good citizenship.
- F. The curriculum addresses the social and emotional needs of students

TO ACHIEVE THESE VISIONS, WE WILL...

- A. Use various instructional strategies to meet student needs.
- B. Employ multiple assessment tools to objectively and frequently assess the growth and progress of students based on the standards.
- C. Use data based on assessments to guide instructional practices and curriculum development and delivery.
- D. Examine and modify the curriculum to ensure that there are no gaps or overlaps in the curricula.
- E. Develop a classroom and school environment that promotes respect and good citizenship.

Technology

- A. An exemplary school district effectively uses current technologies that allow for seamless curricular integration, data analysis, and administrative functions to foster competitiveness on a global level.
- B. Technology is in all schools, at all grade levels, and in all classrooms and is used as a tool to enhance learning.
- C. Data is readily available and easily accessible for analysis for all staff members
- D. Technology is used to streamline administrative function and maximize productivity.

TO ACHIEVE THESE VISIONS, WE WILL...

Use technology appropriate to subject and grade level to extend the learning potential of each student.

Collaboration

An exemplary school district will underscore the inter-relatedness of knowledge that benefits students and staff by creating a framework that provides time to strengthen collegial relationships that are committed to continuous improvement allowing for ongoing professional development.

- A. Staff development is job embedded, responsive to assisting staff to meet the needs of students, and is based on analysis of a variety of data.
- B. Time allotted for collaboration among colleagues at grade levels, across grade levels, cross-curricular and within content areas is a priority.
- C. Teachers are able to develop a mastery of their curricular and instructional practices because the training includes: presentation and explanation of the theory behind the practice, demonstration, opportunities for initial guided practice, prompt feedback about their efforts, and sustained coaching from both administration and colleagues.

TO ACHIEVE THESE VISIONS, WE WILL...

- A. Regularly meet to address the learning needs of students.
- B. Communicate and provide feedback among colleagues, administration, support staff and the school board when making decisions.

Leadership

An exemplary school district provides a leadership structure that empowers all stakeholders and creates a sense of pride and ownership.

- A. A model of shared leadership is used in the decision making process.
- B. Stakeholders take accountability for both the successes and the failures of the learning community and understand that at times failure can be a more valuable learning tool than success.
- C. Communication is ongoing, open, honest, and professional between all stakeholders.

TO ACHIEVE THESE VISIONS, WE WILL...

- A. Share leadership opportunities among colleagues.
- B. Communicate openly, honestly and professionally among all stakeholders.
- C. Accept accountability and take responsibility for continuous school.
- D. Provide students with leadership opportunities.

Community

An exemplary school district fosters collaboration among students, families, community, and school personnel to provide opportunities which promote success for all students.

- A. The school district works in partnership with families to provide comprehensive support from early childhood through high school.
- B. The school district partners with community entities to enrich opportunities for students.
- C. The school district fosters a sense of community for all stakeholders.

TO ACHIEVE THESE VISIONS, WE WILL...

Foster positive relationships among staff, students, parents, and community.

The Board and staff believe that the thought and action process involved in taking intelligent, ethical action can be learned just as any other set of procedures can be learned, provided students are given consistent, appropriate opportunities to:

- A. see the procedures modeled;
- B. learn what the procedures are;
- C. practice using the procedures and correct ineffective use of them;
- D. apply the procedures to a variety of relevant situations.

The District is committed to ensuring adequate provision for such opportunities and to the applications of these processes to achieving the other educational goals associated with the District's mission.

Notice for Annual District Meeting

(Section 120.08(1))

Notice is hereby given to qualified electors of the School District of Poynette, that the annual meeting of said district for the transaction of business, will be held in the Poynette Elementary/Middle School cafeteria on the fifteenth day of September, 2014 at 8:00 PM. Randy Tomlinson, District Clerk

SCHOOL DISTRICT OF POYNETTE

ANNUAL MEETING AGENDA

SEPTEMBER 15, 2015

8:00 P.M.

POYNETTE ELEMENTARY/MIDDLE SCHOOL CAFETERIA

The Mission of the School District of Poynette is to provide an education that treats each person as an individual. We will instill within each student the love of learning and foster self-esteem and civic responsibility. Our educational program will impart the necessary skills to excel in a changing society.

- I. Call the meeting to order: Board President
- II. Elect a chairperson
- III. Reading of minutes of last annual meeting (reading may be waived on a motion).
- IV. Treasurer's Report and Audit Summary
- V. Review of School District Activities: Board Members and Administration
- VI. Consider Resolutions -- The Board of Education recommends the following:

1. Transportation of Students: approval of transportation policy (policy follows):

Student Transportation Management (Policy 8600 Statement):

1. Regular Bus Routes
 - a. In accordance with Chapters 121 and 340 of the Wisconsin Statutes, the following policies shall apply for transportation of students who reside in the school district.
 1. Village residents will be transported only if they reside in an area that has been designated hazardous for pedestrian traffic. Exceptions: 4-year-old preschool students residing more than ¼ mile from the assigned classroom location and kindergarten students who reside east of Highway 51 will be eligible for transportation.
 2. A bus pass may be purchased to allow a student that is otherwise not eligible for district transportation to be picked up and dropped off at designated points within the Villages of Arlington or Poynette. Payment for the entire school year must be received in full along with a transportation registration request. Refunds will not be allowed, even if students leave the district, move within the district, change child care arrangements, or are removed from the bus due to disciplinary matters.
 3. Paid bus pass pickups and drop-offs will be allowed, as space is available, on existing routes and will be assigned on a first come-first served basis.
 4. New residents to the Villages of Arlington and Poynette who are otherwise not eligible for district transportation may apply for transportation with a paid bus

pass and be charged on a prorated basis.

5. The bus pass fee shall be reviewed on an annual basis and set prior to the start of the school year. Special exceptions may be granted by the transportation supervisor.
 - b. Rural students living outside of the Villages of Arlington or Poynette will be eligible for transportation.
 - c. A bus shall not travel on a private driveway for the transportation of students unless the driveway serves as a turnaround point on the bus route.
 - d. The pick-up point and delivery point for each student who rides the bus shall be the same for each day of the week and be the home of the student, unless a request for a different pick-up or drop-off point is received by the transportation supervisor by July 1. If such a request is received, only one change will be allowed during the ensuing school year and that to the home of the student. Exceptions may be made by the transportation supervisor.
 - e. When a road is temporarily hazardous or impassable because of existing conditions, as determined by the transportation supervisor, a student bus rider on that road may be required to temporarily change designated pick-up and drop-off points.
 - f. The transportation supervisor and/or the building principal shall suspend a student's bus riding privilege for repeated misconduct while riding on the bus.
 - g. The Board of Education shall, as needed, review the bus routes and any hazardous transportation needs of the school district.
 - h. A student eligible to be transported by school bus may be required to walk up to 0.4 of a mile to a designated pick-up point or from a designated drop-off point.
 1. Exception: A kindergarten student eligible for bus transportation who is the oldest member of his/her family riding a bus shall be picked up at the driveway of his/her residence.
 - i. The distance between the student's residence and the school grounds shall be measured from the intersection of residences driveway and the public highway to the closest edge of the property of the child's attendance center, as traveled on a village street or public highway.

(Revised July 29, 2013)

2. Board Member Compensation: Annual salaries

President	\$3,000.00
Clerk	\$3,000.00
Treasurer	\$2,600.00
Member	\$2,200.00

- 3. Reimbursement of actual and necessary expenses (for Board members) when traveling outside the school district in performance of duties
- 4. Disposal of surplus equipment: obsolete or unnecessary equipment and/or books
- VII. Post Employment Benefit Trust Presentation
- VIII. Budget Presentation: Board of Education and Administration
- IX. Vote to approve tax levy of \$6,300,709.00
- X. Set date for 2015 Annual Meeting: September 14, 2015. (suggested)
- XI. Other Business and Resident Comments.
- XII. Adjourn

Upon request to the District Administrator, the District shall make reasonable accommodation including the provision of information material in an alternative format as necessary for a disabled person to be able to participate in this activity. At least twenty-four (24) hours advance notice of the need for accommodation is appreciated.

**SCHOOL DISTRICT OF POYNETTE
ANNUAL MEETING
SEPTEMBER 9, 2013
POYNETTE ELEMENTARY/MIDDLE SCHOOL CAFETERIA**

CALL THE MEETING TO ORDER: The School District of Poynette Annual Meeting was called to order by President Kathleen Lucey at 8:00 P.M. The meeting was properly noticed in the August 29, and the September 5 issue of the Poynette Press and posted in various locations in the community.

ELECT A CHAIRPERSON: Motion by Jeff Noble seconded by Joe McIlrath to nominate Kathleen Lucey as chairperson of the annual meeting. Motion by Richard Wilkinson, seconded by Jeff Noble to close nominations. Motion carried with all present voting yes.

READING OF MINUTES OF PRIOR ANNUAL MEETING: Motion by Jay Hausser, seconded by Sallie Spees to waive reading of the minutes for the 2012-13 Annual Meeting. Motion carried with all present voting yes.

TREASURER'S REPORT AND AUDIT SUMMARY: Treasurer Jeff Noble gave a financial report from 2012-2013 and the proposed budget for 2013-2014 as printed in the District's Annual Report. Business Manager Nancy Mair explained the budget in further detail.

REVIEW OF SCHOOL DISTRICT ACTIVITIES: Chairperson Lucey introduced the administrative staff who then shared activities in their respective areas from the 2012-13 school year.

CONSIDER RESOLUTIONS:

A. LENGTH OF SCHOOL YEAR: Motion by Sallie Spees, seconded by Lisa Hazard to continue the 180 day school year. Motion carried.

B. TRANSPORTATION OF STUDENTS: Motion by Joe McIlrath, seconded by Ron Redell to waive the reading of the transportation policy. Motion by Sallie Spees, seconded by Kathleen Lucey to adopt the transportation policy in its current form for the 2013-14 school year. Motion carried.

C. BOARD MEMBER COMPENSATION: Motion by Jeff Noble, seconded by Sallie Spees to double the board member compensation as presented. Motion carried. Motion by Kathleen Lucey, seconded by Randy Tomlinson to approve the continued reimbursement of actual and necessary expenses when traveling outside the school district in performance of duties. Motion carried.

D. DISPOSAL OF SURPLUS EQUIPMENT: Motion by Ruth Chadwick, seconded by Kathleen Lucey to dispose of any obsolete or unnecessary equipment or books. Motion carried.

POST EMPLOYMENT BENEFIT TRUST PRESENTATION: Business Manager Nancy Mair gave a presentation on the Post Employment Benefit Trust.

BUDGET PRESENTATION: Nancy Mair delivered the Budget Presentation for the 2013-2014 fiscal year.

VOTE TO APPROVE AN ADVISORY TAX LEVY OF \$6,313,555.00: Nancy Mair explained the fund categories and reviewed the budget summary report. Motion by Jeff Noble, seconded by Joe McIlrath to approve the preliminary tax levy of \$6,313,555.00 as presented with the final levy to be determined in October. Motion carried.

SET DATE FOR 2014 ANNUAL MEETING: Motion by Kathleen Lucey, seconded by Sallie Spees to set a date of September 15, 2014 for the next Annual Meeting. Motion carried.

ADJOURN: Motion by Randy Tomlinson, seconded by Ron Redell to adjourn the meeting at 9:02 p.m. Motion carried.
Richard Wilkinson, Clerk

TREASURER'S REPORT

SCHOOL DISTRICT OF POYNETTE BUDGET ADOPTION 2014-2015

GENERAL FUND (FUND 10)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance (Account 930 000)	3,609,327.88	3,870,775.11	4,039,700.55
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	3,870,775.11	4,039,700.55	4,039,700.55
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,870,775.11	4,039,700.55	4,039,700.55
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	6,793.76	0.00
Local Sources	5,065,268.69	5,150,797.63	5,151,813.00
210 Taxes			
240 Payments for Services	2,757.83	2,574.51	500.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	19,517.11	29,225.66	21,000.00
280 Interest on Investments	7,492.59	7,438.28	4,000.00
290 Other Revenue, Local Sources	84,427.38	121,928.48	69,500.00
Subtotal Local Sources	5,179,463.60	5,311,964.56	5,246,813.00
Other School Districts Within Wisconsin	0.00	0.00	0.00
310 Transit of Aids			
340 Payments for Services	429,723.89	479,758.78	490,000.00
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	429,723.89	479,758.78	490,000.00
Other School Districts Outside Wisconsin	0.00	0.00	0.00
440 Payments for Services			
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	2,778.00	15,379.70	2,850.00
510 Transit of Aids			
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	3,373.66	2,039.88	950.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	6,151.66	17,419.58	3,800.00
State Sources	139,424.50	144,885.00	238,000.00
610 State Aid -- Categorical			
620 State Aid -- General	5,169,823.00	5,188,366.00	5,088,366.00
630 DPI Special Project Grants	17,462.07	8,572.46	7,524.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	6,236.51	6,087.55	0.00
690 Other Revenue	3,344.92	52,190.73	3,013.00
Subtotal State Sources	5,336,291.00	5,400,101.74	5,336,903.00
Federal Sources	0.00	0.00	0.00
710 Transit of Aids			
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	29,180.00	27,940.00	27,000.00
750 IASA Grants	77,847.00	74,892.00	75,000.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	81,412.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	107,027.00	184,244.00	102,000.00
Other Financing Sources	0.00	0.00	0.00
850 Reorganization Settlement			

860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
<i>Other Revenues</i>			
960 Adjustments	152.24	100.00	0.00
970 Refund of Disbursement	26,449.77	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,791.75	1,139.60	14,250.00
Subtotal Other Revenues	34,393.76	1,239.60	14,250.00
TOTAL REVENUES & OTHER FINANCING SOURCES	11,093,050.91	11,401,522.02	11,193,766.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	2,053,692.57	2,211,388.59	2,172,916.00
120 000 Regular Curriculum	2,520,434.31	2,625,627.90	2,490,749.00
130 000 Vocational Curriculum	674,812.04	806,324.56	605,730.00
140 000 Physical Curriculum	310,915.19	348,838.20	312,063.00
160 000 Co-Curricular Activities	270,130.31	273,225.19	302,805.00
170 000 Other Special Needs	47,791.65	61,043.16	59,328.00
Subtotal Instruction	5,877,776.07	6,326,447.60	5,943,591.00
<i>Support Sources</i>			
210 000 Pupil Services	271,606.65	294,260.00	290,965.00
220 000 Instructional Staff Services	268,682.69	267,295.73	253,477.00
230 000 General Administration	245,232.40	241,148.58	283,435.00
240 000 School Building Administration	597,753.01	620,408.97	651,387.00
250 000 Business Administration	1,960,975.95	1,896,407.65	2,147,619.00
260 000 Central Services	165,770.82	136,022.29	171,136.00
270 000 Insurance & Judgments	152,829.35	104,477.10	150,995.00
280 000 Debt Services	59,895.17	59,895.17	52,000.00
290 000 Other Support Services	22,132.50	84,007.79	46,500.00
Subtotal Support Sources	3,744,878.54	3,703,923.28	4,047,514.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	822,622.21	825,542.40	807,661.00
430 000 Instructional Service Payments	385,456.77	365,733.10	395,000.00
490 000 Other Non-Program Transactions	870.09	10,950.20	0.00
Subtotal Non-Program Transactions	1,208,949.07	1,202,225.70	1,202,661.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,831,603.68	11,232,596.58	11,193,766.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	38,253.21	50,026.17	63,428.38
900 000 Ending Fund Balance	50,026.17	63,428.38	55,563.38
TOTAL REVENUES & OTHER FINANCING SOURCES	1,312,912.73	1,429,738.95	1,329,050.00
100 000 Instruction	1,026,713.20	1,102,856.66	1,059,752.00
200 000 Support Services	204,755.57	214,214.16	214,238.00
400 000 Non-Program Transactions	69,671.00	99,265.92	62,925.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,301,139.77	1,416,336.74	1,336,915.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	219,935.83	277,464.01	292,318.81
900 000 ENDING FUND BALANCES	277,464.01	292,318.81	306,604.81
TOTAL REVENUES & OTHER FINANCING SOURCES	5,077,513.91	1,953,468.29	1,024,212.00
281 000 Long-Term Capital Debt	1,185,500.53	1,101,835.53	1,009,926.00
282 000 Refinancing	3,834,485.20	836,777.96	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	5,019,985.73	1,938,613.49	1,009,926.00
842 000 INDEBTEDNESS, END OF YEAR	7,201,528.88	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	1,427,808.02	6.27	6.27
900 000 Ending Fund Balance	6.27	6.27	6.27
TOTAL REVENUES & OTHER FINANCING SOURCES	1,704.99	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,429,506.74	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,429,506.74	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	2,527.64	41,301.29	86,887.63
900 000 ENDING FUND BALANCE	41,301.29	86,887.63	48,477.63
TOTAL REVENUES & OTHER FINANCING SOURCES	419,770.09	420,131.09	405,650.00
200 000 Support Services	380,996.44	374,544.75	444,060.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	380,996.44	374,544.75	444,060.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	(1,262.71)	3,318.08	1,179.75
900 000 ENDING FUND BALANCE	3,318.08	1,179.75	1,179.75
TOTAL REVENUES & OTHER FINANCING SOURCES	38,039.11	32,979.64	35,150.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	33,458.32	35,117.97	35,150.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	33,458.32	35,117.97	35,150.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

SCHOOL DISTRICT ACTIVITIES

**District Wide Goals
2014-2015 School Year**

Increase student achievement in measurable 21st Century Skills:
Teamwork, collaboration, critical thinking, creative problem solving

Increase student literacy achievement, in all its forms:
Reading, writing, mathematical, artistic

Maintain a systemic professional development model
A focused, sustainable approach to professional development

2013-14 DISTRICT-WIDE TEST SCORES

The District administered the Wisconsin Student Assessment System Knowledge and Concepts Examination (WKCE) as required by the state. Students in grades 3, 5, 6 and 7 were tested in math and reading. Students in grades 4, 8 and 10 were testing in reading, language arts, math, science and social studies. This test was administered in November of 2013. Results were available to the District in April 2014. The WKCE was one of many measures the District utilized to measure student achievement. Other assessments including Measures of Academic Progress (MAP), Fountas and Pinnell Reading assessment, the Explore/Plan/(practice) ACT suite as well as teacher created tools were also applied to measure student progress.

From the Wisconsin Department of Public Instruction:

WKCE Reading and Mathematics Performance Levels:

- **Advanced** - Students at this level demonstrate a comprehensive and in-depth understanding of rigorous subject matter and provide sophisticated solutions to complex problems.
- **Proficient** - Students at this level demonstrate a solid understanding of challenging subject matter and solve a wide variety of problems.
- **Basic** – Students at this level demonstrate partial mastery of prerequisite knowledge and skills that are fundamental for proficient work.
- **Minimal Performance** – Students at this level demonstrate limited knowledge and skills in the subject matter and limited ability to apply knowledge and skills effectively.

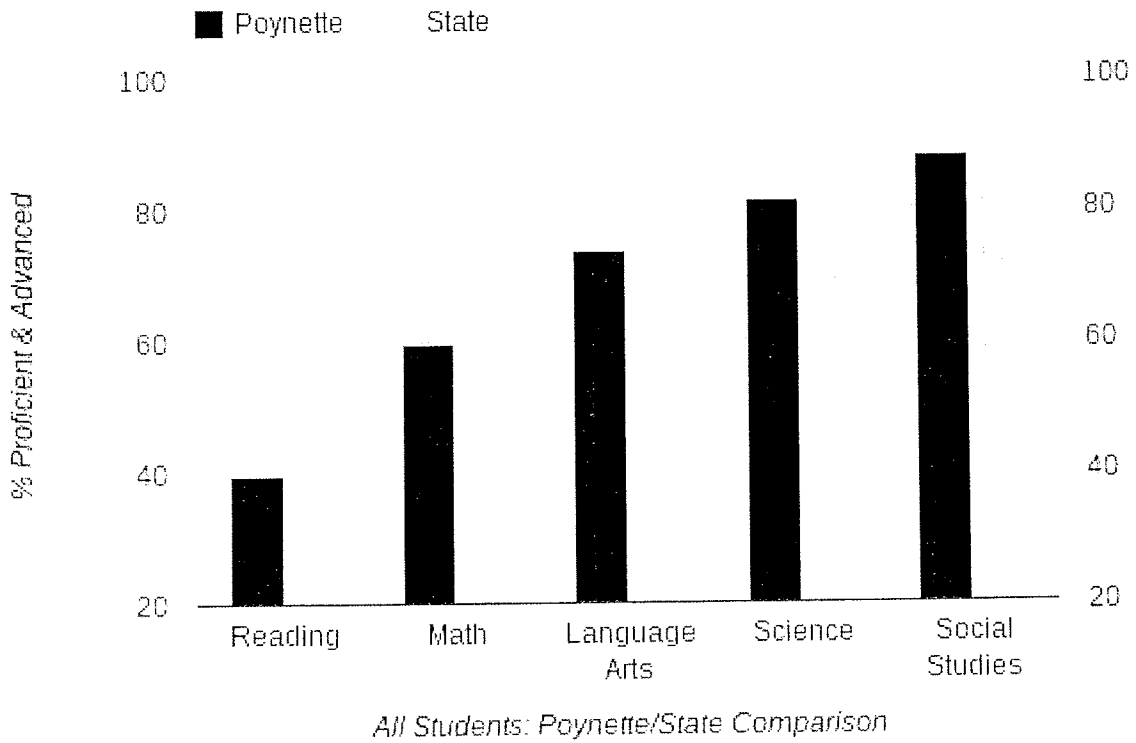
WKCE Science, Language Arts, Writing, and Social Studies Performance Levels:

- **Advanced** - Demonstrates in-depth understanding of academic knowledge and skills tested on WKCE for that grade level.
- **Proficient** - Demonstrates competency in the academic knowledge and skills tested on WKCE for that grade level.
- **Basic** - Demonstrates some academic knowledge and skills tested on WKCE for that grade level.
- **Minimal Performance** - Demonstrates very limited academic knowledge and skills tested on WKCE for that grade level.

These performance level descriptions are intended to help parents, educators, and others understand what children who score at a given performance level on the WKCE are expected to know and be able to do at the time of testing. This information may be useful as one component of program planning and evaluation, but should be interpreted cautiously and in the context of other available information when applied to individual students.

Beginning with the 2012-13 school year, Wisconsin established performance standards (cut scores) comparable to the National Assessment of Educational Progress (NAEP) cut scores for the WKCE reading and mathematics content areas in order to better align to the high expectations of the Common Core State Standards. These WKCE performance levels were revised to more closely align with national and international expectations of what is required to be college and career ready. Due to this change in cut scores, comparisons between 2012-13 performance levels and prior years' performance levels will no longer be appropriate for reading and mathematics. Language Arts, Science, and Social Studies performance standards were not revised so comparisons across time are still appropriate for these subject areas.

2013-14 WKCE Percent Proficient/Advanced



The WKCE is one of many assessments the district utilizes to determine student achievement.

The Year in Review ...

Highlights from Our 2013-14 School Year

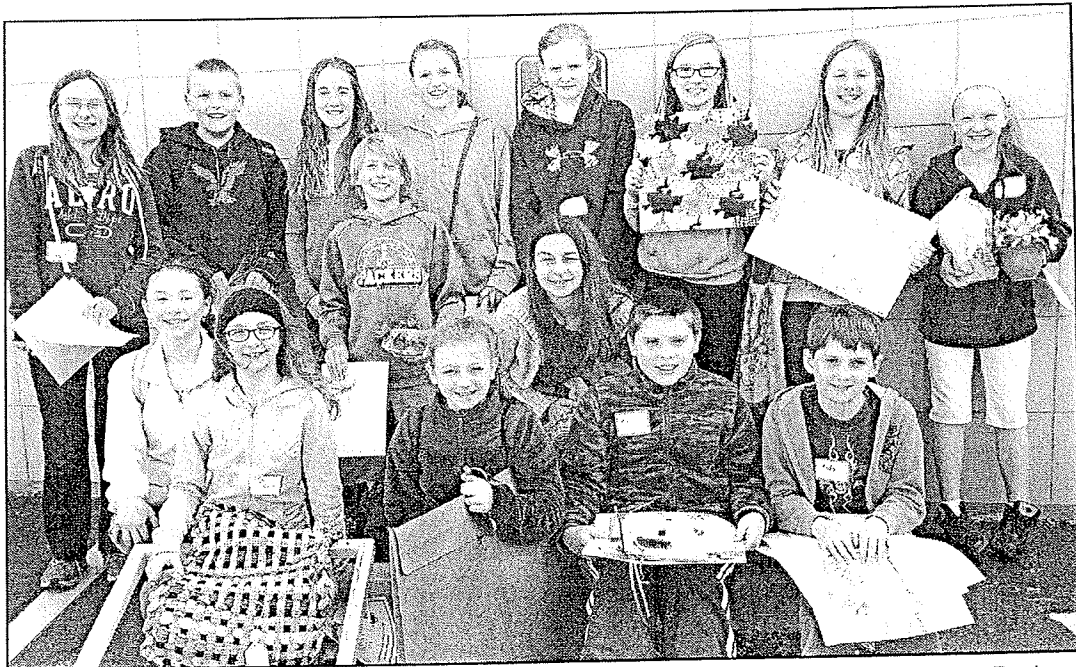


Youth Art Month

Eighth grader Ivy Tomlinson (pictured with art teacher, Ms. Weigandt) won 1st place at the regional Youth Art Month Show held in Baraboo last February. As a result, her artwork hung at the state capitol in Madison for the state Youth Art Month Show held during April.

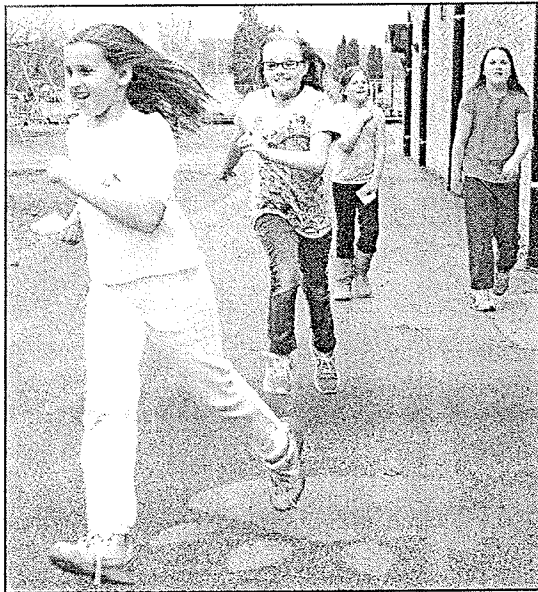
Holly McFarlane (8th grade) and Landon McCormick (3rd grade) also received 1st place awards at the regional show and had their artwork in the state show. *(Unfortunately there is not a photo.)*

Congratulations to all three students!



Creative Arts Festival Students – pictured are: back row – Kara Lendobeja, Parker Walstad, Abbey Marquardt, Brianna Kowald, Kristen Williamson, Abigail Genz, Paige Thays, Jalyn Morter; middle row – Emily Lee, Elias Ritzke, Michaela Steward; front row – Kate Yanna, Peyton Kingsland, Kyle Koss, Cabo Cittadino.

NEW Puma Mileage Club



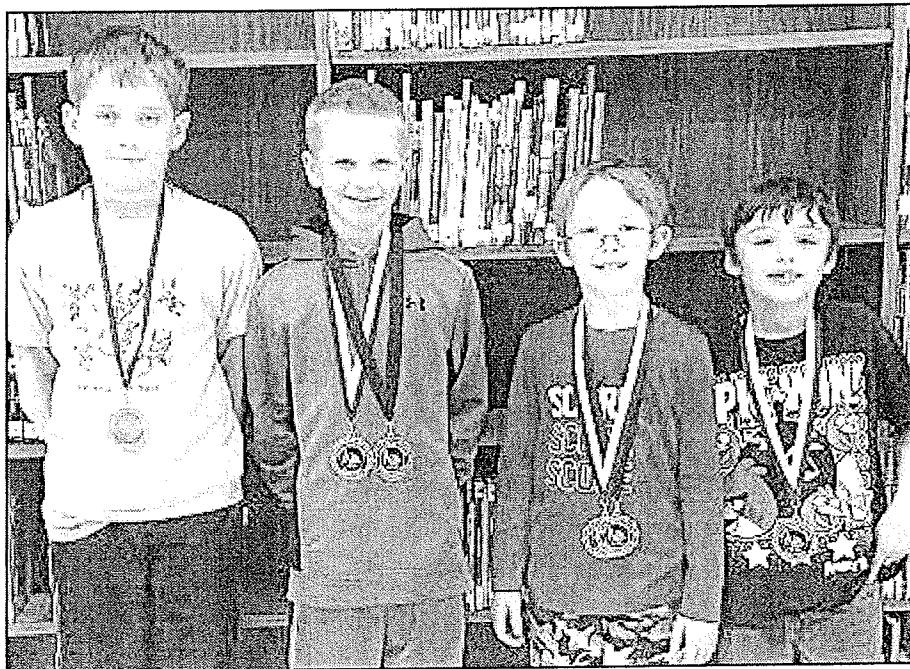
During recess, grades 1-5 students have the opportunity to run/walk the 1/4 mile *Puma Paw Track* on the playground to earn a 'hole-punch' for each lap on their Puma Card. Students then turn in their completed Puma Card to their physical education teacher for a prize.

Thank you to the Poynette Middle School *No Name Volunteers* for painting the very large orange puma paws on the playground. Also, a huge THANK YOU goes to the Poynette Parent Club for supplying the funds to start up the Puma Mileage Club. It has been a big hit with the students!



Creative Arts Festival

Mrs. Schmudlach and Ms. Weigandt, art teachers at the 1-8 school, took fourteen talented 5th and 6th grade students to Wautoma for the Creative Arts Festival. Students spent the day participating in visual and performing art classes. Pictured are: Parker Walstad and Brianna Kowald.



Noetic Math Winners

The Noetic Math Contest is a national math contest of challenging logic and thinking-outside-the-box problems. If students score in the top 10%, they win a medal, and if they score in the top 50%, their names are listed on the Noetic Learning Math Contest website.

Pictured left to right are Cabo Cittadino (5th grade winner), Jimmy Heath (4th grade winner and top 10%), Logan DeWaide (3rd grade winner and top 10%), and Avery O'Dea (2nd grade winner).

Fifth Grade History Night!

A Blast from the Past

Parents, students and community members took a walk through US history as fifth graders presented the results of their research on various topics during an evening last May. This is an annual event.



Artwork Created on a Tile

Students in grades 1-5 have been studying self-portraits in art. Each student was excited to create a self-portrait of their own for possible use in an upcoming school project -- to create a "tile wall" on the ramp area to the 1-8 school gym.



8th Annual HOOPS FOR HEART

Poynette Middle School Students vs. Staff Basketball Event



8th grader Joe Burt pulls up for a jump shot.

Poynette Middle School had yet another record setting year for the 8th Annual Hoops For Heart fundraising event by raising \$3,447.58 to be donated to the American Heart Association. Thank you to all those who participated, donated, and helped in making this event such a great success!

Area businesses that donated include: Bank of Poynette, Piggly Wiggly, Frontier Bar, Marquardt Agency, Main Street Youngsters, Poynette Ironworks, and Dicky's BBQ.

Why Would Anyone Cut Down a Tree?

Ask a Fourth Grader!

Every year it is a custom for each Wisconsin fourth grader to receive a free white pine sapling to plant for Arbor Day. In Wisconsin, the Department of Natural Resources' reforestation program helps celebrate Arbor Day with an environmental education program designed to teach students the importance of trees within our environment. Annually, thousands of free tree seedlings are provided to Wisconsin fourth grade students for this celebration. This tradition allows the students to recognize the importance of trees and their many uses. Students are encouraged to plant the tree as a family event being mindful of the future of the tree and its importance.

In the discussion, fourth graders recognize the many terrific things trees do for the land and air, water and wildlife, and for people. Also trees require care and if they become damaged or have defects, or are too close together, thus keeping other trees from being healthy, the result may be in the tree's lumber harvested for many uses. Cutting down a tree and planting another proves that trees are renewable. Ask a fourth grader!

Valentine Greetings

Mrs. Hathaway's 2nd grade class made Valentine cards for pediatric patients at St. Mary's Hospital.

The students also created and sent holiday cards to the children at Gio's Garden in Madison.



Two PHS Students Awarded Scholarships

Two of our Poynette High School students were accepted into the highly competitive U.S. State Department National Security Language Initiative for Youth to study less commonly taught languages abroad.

Lydia Weber, a senior, earned one of five fully-funded scholarships awarded to high school students in the United States to study Turkish in Izmir, Turkey. Izmir is located on the Mediterranean Sea. Lydia will be living with a host family, attending language classes, as well as high school for one academic year. She leaves in September.



Lydia Weber

Samantha Freimuth, a junior, spent part of her summer in Pune, India. She was one of fifteen high school students from across the United States to be awarded this fully-funded scholarship. Samantha will be living with a host family and attending intense classes to learn Hindi.



Samantha Freimuth

Josie Tollaksen, a junior, is one of our extremely talented digital art students, and was awarded the National Scholastic Art and Writing Silver Medal on the stage of Carnegie Hall in New York City.



Josie Tollaksen

Amy Hodgeman Awarded Herb Kohl Excellence

High school Spanish teacher, Amy Hodgeman, was the recipient of the 2014 Herb Kohl Educational Excellence Award. Mrs. Hodgeman received a \$1,000 grant and the high school will receive a \$1,000 grant as well.

Mrs. Hodgeman, who has been teaching Spanish in the district for 21 years, was also awarded CenturyLink Technology Grant this year.

Sallie Spees Earns Crystal Apple Award

Fifth grade teacher, Sallie Spees, was the recipient of Channel 15's 'Crystal Apple Award.' A camera crew and anchor Leigh Mills arrived at the 1-8 school to deliver the surprise announcement.

The 5th graders did a flash mob dance to "Happy" and Sallie's husband, daughter and former student/nominator were there to share the moment as well.

High School VAC (Visual Arts Classic) Art Competition



Results of the VAC competition – pictured, front row, l-r: Shyanna Dotson (senior, *State Onsite* and *Long Term*, 1st place each), Tori Wright (sophomore, *Regional Onsite* and *Long Term*, 3rd & 2nd place respectively), Kelsey Yanna (sophomore, *Regional Onsite* and *Long Term*, 2nd place), Grace Walz (freshman, *Regional Onsite* and *Long Term*, 2nd & 3rd place respectively).

Back row: Maycee Henderson (sophomore, *State Onsite*, 2nd place), Rebekah Rortvedt (sophomore, *State Onsite*, 2nd place), Ryley Wilson (junior, *State Onsite*, 2nd place), Olivia Kreyer (junior, *State Onsite Honorable Mention*), April Dishno (freshman, *State Long Term*, 1st place). Advisor Mr. Jordak, art teacher.

VAC (Visual Arts Classic) is a competition for high school art students in which each individual picks one of the forms provided, such as drawing, painting, clay, photography, or even film; these are just a few examples. After the form is chosen, there is a different prompt for each form and a list of materials you are allowed to use. Any use of unauthorized mediums results in disqualification. Each student has roughly 5 months to complete their *long term* project. Each student is automatically qualified for regionals if doing a *long term* project.

While these projects are being graded, all students participating must then do a timed *onsite* project. Students come prepared with all supplies on a given list and have only 2-3 hours to do their prompt. While the *onsite* is graded students work on other activities with their team. Students receive results later in the day.

If first place is awarded, or a team wins at regionals, you qualify for state. At state, students can use either their *onsite* or *long term* project or both.

An Open House was held on June 4 to Recognize and Honor Our Retirees

Sallie Spees, 5th Grade Teacher, 30 Years

Sue Trulen, 1-8 IMC Assistant, 23 Years

*These two staff members dedicated many years
of service to our students, staff and community.*

We wish them well in the future!

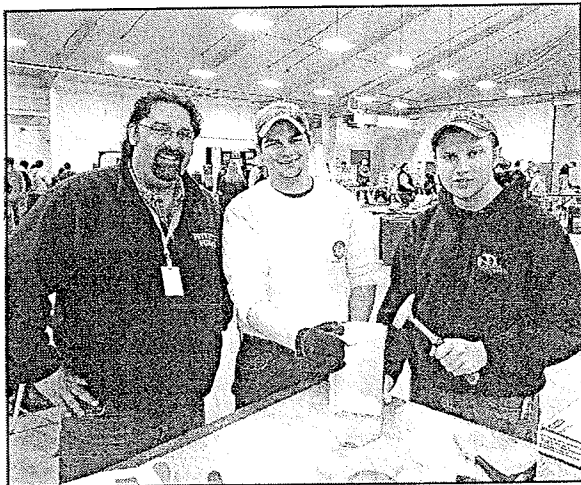
Building Trades Apprenticeship Open House

Bang, bang, bang was the sound echoing throughout the building as PHS Technology Education students entered the Alliant Energy Center's Arena building on March 19 for a visit to the Building Trades' Apprenticeship Open House. Forty-one students under the direction of John Von Wald, Paul Lendobeja, Alicia Gordee and Todd Anderson attended this event to see a variety of job opportunities in the trades helping to guide their future employment and education decisions.

Instructors and professionals from various trades were conducting hands-on activities for students to participate in and supplying valuable knowledge as well. Paul Lendobeja had the pleasure of being instructed by one of his former students, Cole Koepp, who was representing the sheet metal workers, while current PHS students, who had already made a toolbox, observed Mr. Lendobeja's handy work.

Other trade professionals included painters and glaziers who had set up demonstrations on how to cut glass and an interactive digital paint booth for students to try their skills at running a paint sprayer. The operators and heavy equipment crew had two equipment simulators for students to drive and move dirt with. Bricklayers brought brick and mortar for students to practice their skill of laying bricks to a line. Plumbers from local companies brought pipe, solder and torches for students to solder copper pipe together. Steam fitters had some heavy pipe on display for students to pick up and have a conversation with the workers about how long just one weld job would take to complete. Plasterers and cement masons were demonstrating how to apply finish to a wall and had students trying their handy work at creating the textured surfaces that they had demonstrated. Throughout all of the trades on display, students had the opportunity to ask questions of the workers about job conditions and what they really do for work. This gave them a real world experience, allowing them to make informed career and high school class choices.

This is one of many events that our high Technology Education instructors have been presenting to students throughout this year – beyond the classroom instruction. Madison College and other professionals have visited the classrooms to bring their experiences and opportunities to the students and help guide their choices as to what they would like to do after high school. If you are a professional in the trades and would like to present your trade to the students at Poynette High School, please call Mr. John Von Wald, at 608-635-4347, ext. 427 or email PoynetteHSTE@poynette.k12.wi.us.



Pictured left
Mr. Paul Lendobeja,
Cole Koepp (past PHS
graduate), and Jonathan
Short worked together
to create a sheet metal
box at the Apprenticeship
Open House.

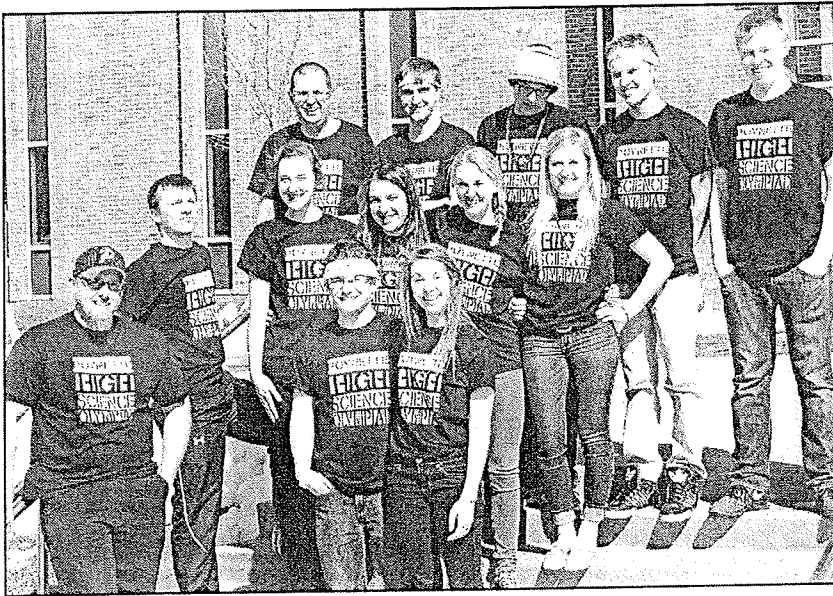
Pictured right:
Cody Zitzner learned
the art of laying bricks.



High School Science Olympiad Team Competes at State

The Science Olympiad Team spent part of spring break travelling to UW-Stout in Menomonie, Wisconsin on April 4-5 to participate in the Wisconsin State Science Olympiad competition. It is Poynette's first appearance at the state competition after starting just last school year. On Friday, April 4, the team participated in a number of workshops and field trips including a tour of the Cardinal Glass Factory, tour of the UW-Stout campus and Science Building, tours of a plastics lab and fabrication shop, and even a cadaver lab. John Bauer and Ben Wadinski won fourth place for their tower in the ROTC's Mystery Engineering Contest.

On Saturday, the team competed in 20 events alongside 50 teams from across the state. The team performed very well for their first year at state placing 24th – in the top half. Top ten finishers included Ben Wadinski and Kaden Hodgeman who placed 7th in the Compound Machines event, and Jack Redell and Ivy Becker who placed 8th in the Bungee Egg Drop. Congratulations to the team on this year's accomplishments!



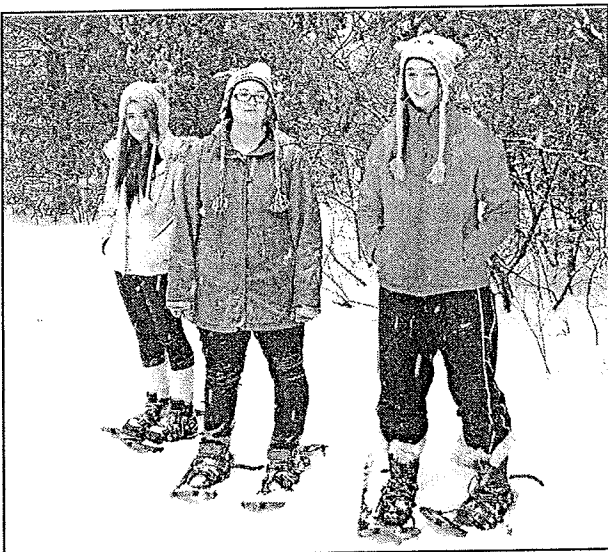
The Poynette High School Science Olympiad State Qualifying Team 2014: front row – Advisor Mr. John Von Wald, John Bauer and Emma Haukom. Middle-Dan Koch, Claire Redell, Abby Gregorich, Samantha Freimuth, Ivy Becker.

Back row – Advisor Mr. Kevin Amundson, Ben Wadinski, Will Roberts, Jack Redell, Kaden Hodgeman.



Samantha Freimuth (standing) and Abby Gregorich run the scrambler car. Missing from the photo is Ivy Becker, car designer.

Outdoor P.E. Class



High school physical education classes have participated in snowshoeing for the past several years. This photo was taken on part of Rowan Creek Trail.

Pictured are: Sienna Becker, Alexis Mayville, and Riley Barnharst.

Grading for Learning Presentations

Poynette High School hosted three Grading for Learning informative presentations in May and June. The same information was shared at all three meetings. Additional meetings will be held this fall.

Administration and teachers will discuss steps taken to improve feedback on academic progress, increase the consistency of curriculum, and guarantee that our Poynette students graduate with the skills they need to succeed.

SUPPLEMENTARY FINANCIAL DATA

Budget Reporting

Accounts used in school district budgeting and financial reporting are designated by the State of Wisconsin Department of Public Instruction (DPI) using a uniform accounting system to facilitate reporting, auditing, data processing, comparisons, and financial accounting for programs. A complete list of allowable accounting codes and explanations can be found on the DPI website at: http://sfs.dpi.wi.gov/sfs_wufar.

Fund Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Basis of Accounting

The basis of accounting refers to the point in time when revenues, expenditures or expenses (as appropriate), and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In other words, the basis of accounting determines the timing with which the accounting system recognizes transactions.

Governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time for receipt or earlier if the susceptible to accrual criteria are met.

Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred. Aids received prior to meeting revenue recognition criteria are recorded as deferred revenue. Charges for services provided other educational agencies and private parties are recognized as revenue when services are provided. Charges for special educational services are not reduced by anticipated state special education aid entitlements. Interest earnings on temporary investments are recognized in the fiscal period earned.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Employee services and payroll-related costs (employee health, life, disability insurance, FICA, Medicare, Wisconsin Retirement System contributions, annuities) other than compensated absences, termination, and other post-employment benefits are recognized in the fiscal period when incurred. The cost of capital items is recorded as an expenditure when acquired. Interest cost on temporary borrowing is recognized as an expenditure of the fiscal period incurred. Costs for educational services provided the District by other educational agencies or private organizations are recognized when incurred. Costs for special education services are not reduced by anticipated state special education aid entitlements. Compensated absences are recognized as expenditures when used rather than when earned by the employee. Termination and other post-employment benefits are recognized as expenditures in the fiscal period when paid or normally paid rather than when earned by the employee. Principal and interest on long-term debt is recognized when due.

School District Budget

The following budget and budget summary was created by staff and school board to identify revenues, expenditures, and fund balances for the budgeted year in addition to the two fiscal years preceding the budgeted fiscal year. Budget detail is based upon the Wisconsin Uniform Financial Reporting Requirements (WUFAR) hierarchy of accounts.

Following the budget hearing, the electors at the annual meeting of common and union high school districts have the power to vote a tax for the purposes set forth in Section 120.10 (6) (11). Section 120.12(3)(a) and (c) require that on or before November 1, a school board must determine if the tax voted at the annual meeting is sufficient to operate and maintain the schools for the school year. If the amount so determined is not sufficient, the school board shall raise the tax. The board may lower the tax if the amount so determined exceeds requirements. The tax levy shall not exceed limits established by Section 121.91. The taxes levied must be certified to municipalities on or before November 10. The school board shall adopt an original budget at a school board meeting scheduled after the public hearing and no later than the meeting in which the school board sets the annual tax levy amount.

The proposed budget for 2014-15 is based on estimates in student enrollment, student needs, and corresponding staffing requirements. The final budget including the tax levy will be determined after enrollment, property values, and state aid amounts are released in mid-October. Our projected student "in-seats" count is 1,140. Staff includes 7 board members, 7 administrators, 89 teachers, and 51 support staff.

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

GENERAL FUND	Audited 2012-13	Unaudited 2013-14	Budget 2014-15
Beginning Fund Balance	3,609,327.88	3,870,775.11	4,039,700.55
Ending Fund Balance	3,870,775.11	4,039,700.55	4,039,700.55
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	6,793.76	0.00
Local Sources (Source 200)	5,179,463.60	5,311,964.56	5,246,813.00
Inter-district Payments (Source 300 + 400)	429,723.89	479,758.78	490,000.00
Intermediate Sources (Source 500)	6,151.66	17,419.58	3,800.00
State Sources (Source 600)	5,336,291.00	5,400,101.74	5,336,903.00
Federal Sources (Source 700)	107,027.00	184,244.00	102,000.00
All Other Sources (Source 800 + 900)	34,393.76	1,239.60	14,250.00
TOTAL REVENUES & OTHER FINANCING SOURCES	11,093,050.91	11,401,522.02	11,193,766.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,877,776.07	6,326,447.60	5,943,591.00
Support Services (Function 200 000)	5,744,878.54	3,703,923.28	4,047,514.00
Non-Program Transactions (Function 400 000)	1,208,949.07	1,202,225.70	1,202,661.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,831,603.68	11,232,596.58	11,193,766.00

Special Projects Funds

Special project Funds reported below include combined budgets for both the Donations Fund and Special Education Fund.

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 27 Special Education Fund

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

SPECIAL PROJECTS FUND	Audited 2012-13	Unaudited 2013-14	Budget 2014-15
Beginning Fund Balance	38,253.21	50,026.17	63,428.38
Ending Fund Balance	50,026.17	63,428.38	55,563.38
REVENUES & OTHER FINANCING SOURCES	1,312,912.73	1,429,738.95	1,329,050.00
EXPENDITURES & OTHER FINANCING USES	1,301,139.77	1,416,336.74	1,336,915.00

Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. A fund balance may exist in this fund.

DEBT SERVICE FUNDS	Audited 2012-13	Unaudited 2013-14	Budget 2014-15
Beginning Fund Balance	219,935.83	277,464.01	292,318.81
Ending Fund Balance	277,464.01	292,318.81	306,604.81
REVENUES & OTHER FINANCING SOURCES	5,077,513.91	1,953,468.29	1,024,212.00
EXPENDITURES & OTHER FINANCING USES	5,019,985.73	1,938,613.49	1,009,926.00

Outstanding Bond and Loan Debt

Fund 38 - School Board Approved Debt	Payoff Date	Outstanding Obligation 7/1/2014	2014-15 Principal Payments	Balance 6/30/2015
Energy Saving Projects	2026	\$1,440,000.00	\$95,000.00	\$1,345,000.00
WI WRS Unfunded Liability	2029	\$836,778.00	\$29,482.00	\$807,296.00
Fund 39 - Referendum Approved Debt				
	Payoff Date	Outstanding Obligation 7/1/2014	2014-15 Principal Payments	Balance 6/30/2015
HS Addition and Renovation	2019	\$3,110,000.00	\$655,000.00	\$2,455,000.00
Swimming Pool Restoration	2019	\$520,000.00	\$140,000.00	\$380,000.00
1-8 Building Addition and Campus Renovations	2020	\$1,125,052.00	\$75,000.00	\$1,050,052.00
Total Outstanding Debt		\$7,031,830.00	\$994,482.00	\$6,037,348.00

Food and Community Service Funds

These funds are used to account and report transactions of the district's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are recorded in these funds.

Fund 50 Food Service Fund

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund.

FOOD SERVICE FUND	Audited 2012-13	Unaudited 2013-14	Budget 2014-15
Beginning Fund Balance	2,527.64	41,301.29	86,887.63
Ending Fund Balance	41,301.29	86,887.63	48,477.63
REVENUES & OTHER FINANCING SOURCES	419,770.09	420,131.09	405,650.00
EXPENDITURES & OTHER FINANCING USES	380,996.44	374,544.75	444,060.00

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and other services and programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for

salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

The School District of Poynette records revenue and expenditures associated with community use of the swimming pool facilities in Fund 80. The School Board has proposed a Fund 80 tax levy of \$25,000 for 2012-13, 2013-14, and 2014-15 school years for this purpose.

COMMUNITY SERVICE FUND	Audited 2012-13	Unaudited 2013-14	Budget 2014-15
Beginning Fund Balance	(1,262.71)	3,318.08	1,179.75
Ending Fund Balance	3,318.08	1,179.75	1,179.75
REVENUES & OTHER FINANCING SOURCES	38,039.11	32,979.64	35,150.00
EXPENDITURES & OTHER FINANCING USES	33,458.32	35,117.97	35,150.00

Agency Fund
Fund 60 Student Activity Fund

This fund is used primarily to account for assets held by the district for pupil organizations. Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports.

STUDENT ACTIVITY FUND	Audited 2012-13	Unaudited 2013-14	Budget 2014-15
Assets	62,512.62	66,166.76	66,166.76
Liabilities	62,512.62	66,166.76	66,166.76

Trust Funds

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Fund 72 Private Purpose Trust Fund

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 73 Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal

laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

TRUST FUND	Audited 2012-13	Unaudited 2013-14	Budget 2014-15
Beginning Fund Balance	665,511.16	546,887.66	1,063,410.90
Ending Fund Balance	546,887.66	1,063,410.90	1,063,410.90
REVENUES & OTHER FINANCING SOURCES	29,513.65	781,088.55	198,800.00
EXPENDITURES & OTHER FINANCING USES	148,137.15	245,563.78	198,800.00

Revenue Limit and Tax Levy

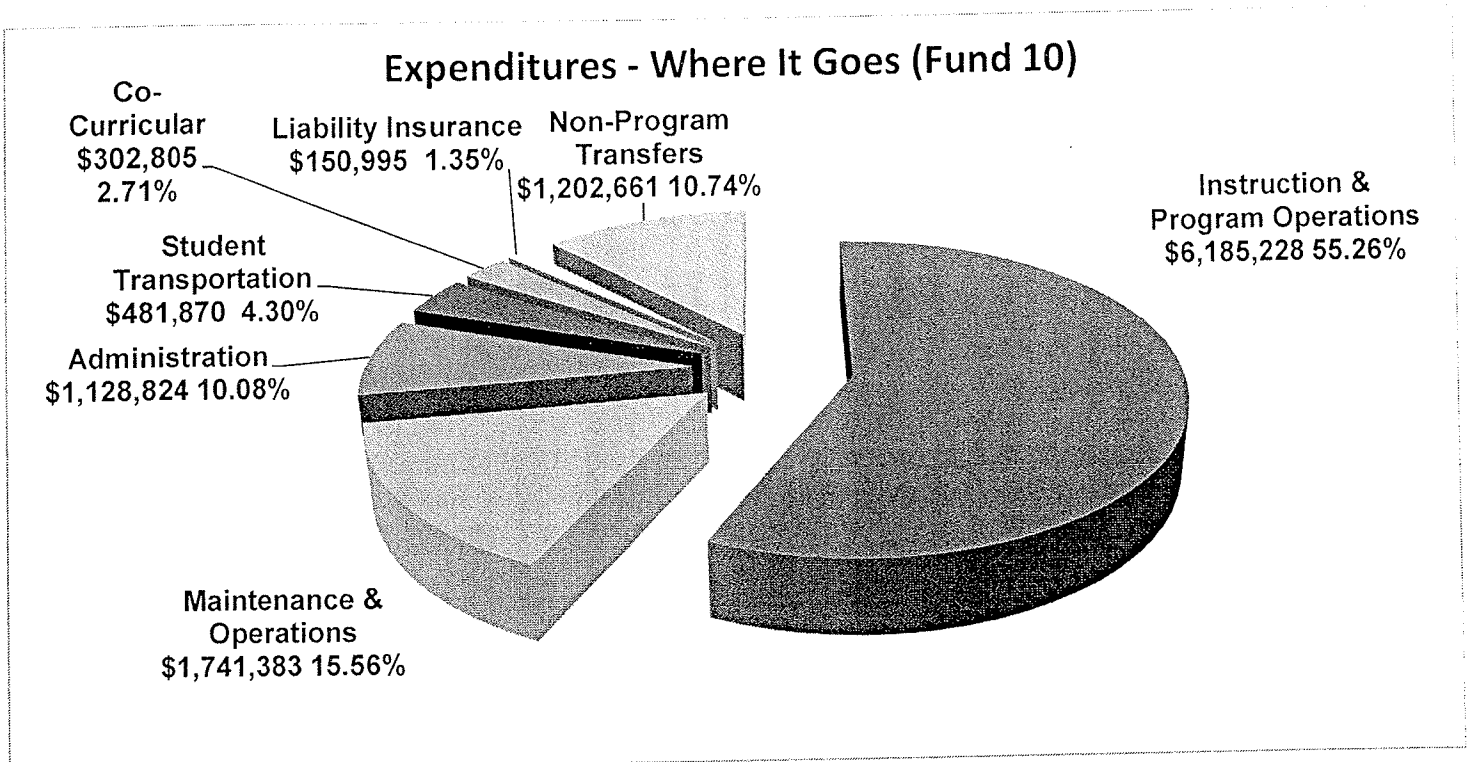
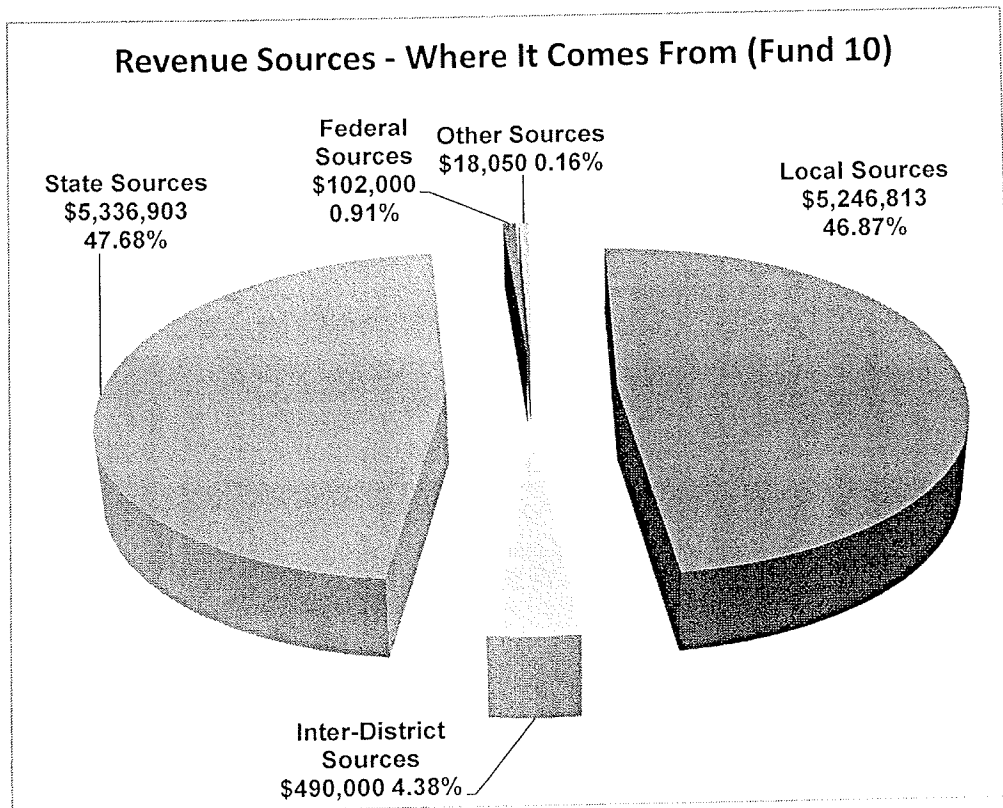
Wisconsin Act 16 implemented *revenue limits* beginning with the 1993-94 school year. A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General, Non-Referendum Debt (authorized after August 12, 1993), and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. (Prior to 01-02, the Community Service Fund levy was included in the revenue limit.)

The maximum limit is based upon enrollment changes, the Consumer Price Index, and each district's prior year controlled revenue. Upon application and approval by the Department, a district may increase its maximum limit by an additional amount for specific exemptions. A district then determines the maximum allowable levy for Funds 10, 38, and 41 by subtracting the Department-provided October 15 General Aid Certification and Poverty Aid estimates from the district's maximum revenue limit.

School district property taxes include levies for general operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per \$1,000 of equalized property value.

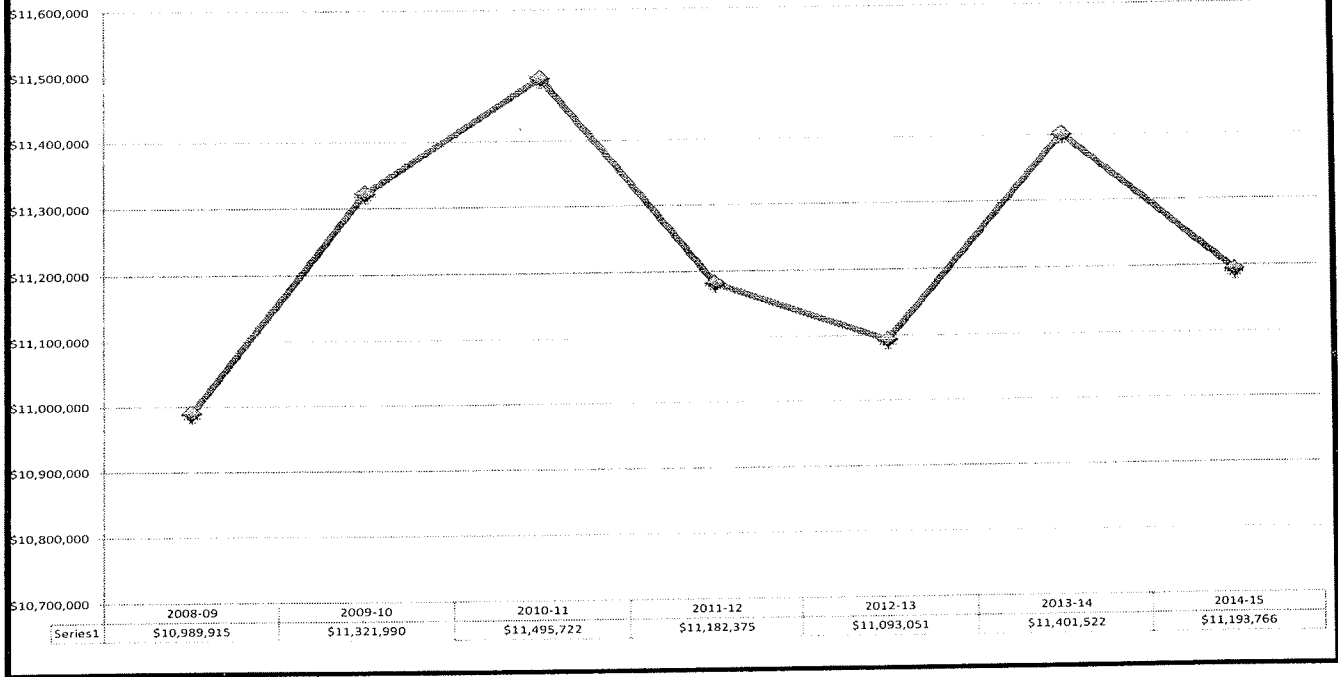
The state DPI certified equalization aid and tax levy are the two largest sources of revenue for the district. The school board is proposing a total tax levy of \$6,300,709 to fund the 2014-15 budget. The district will receive the final information to set the tax levy on October 15, 2014. The school board will make any needed adjustments to the proposed levy based on the final information on or before November 1, 2014.

District Budget Comparisons

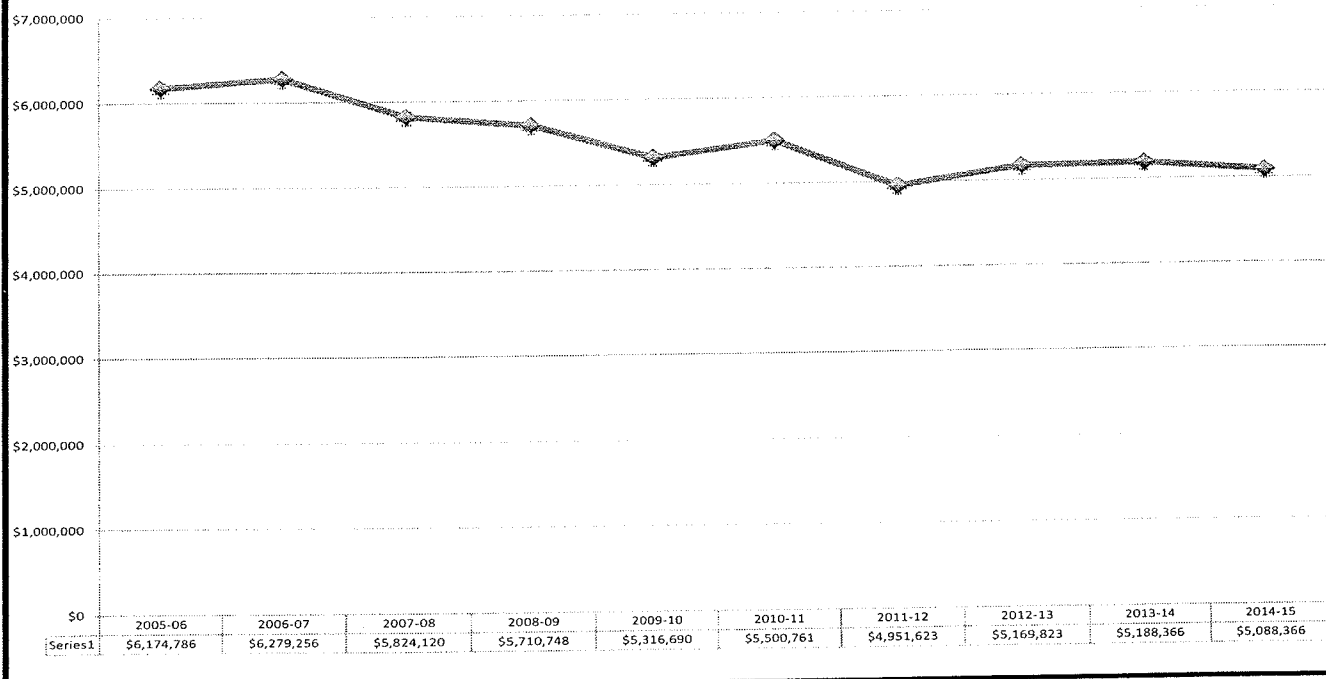


District Budget Comparisons

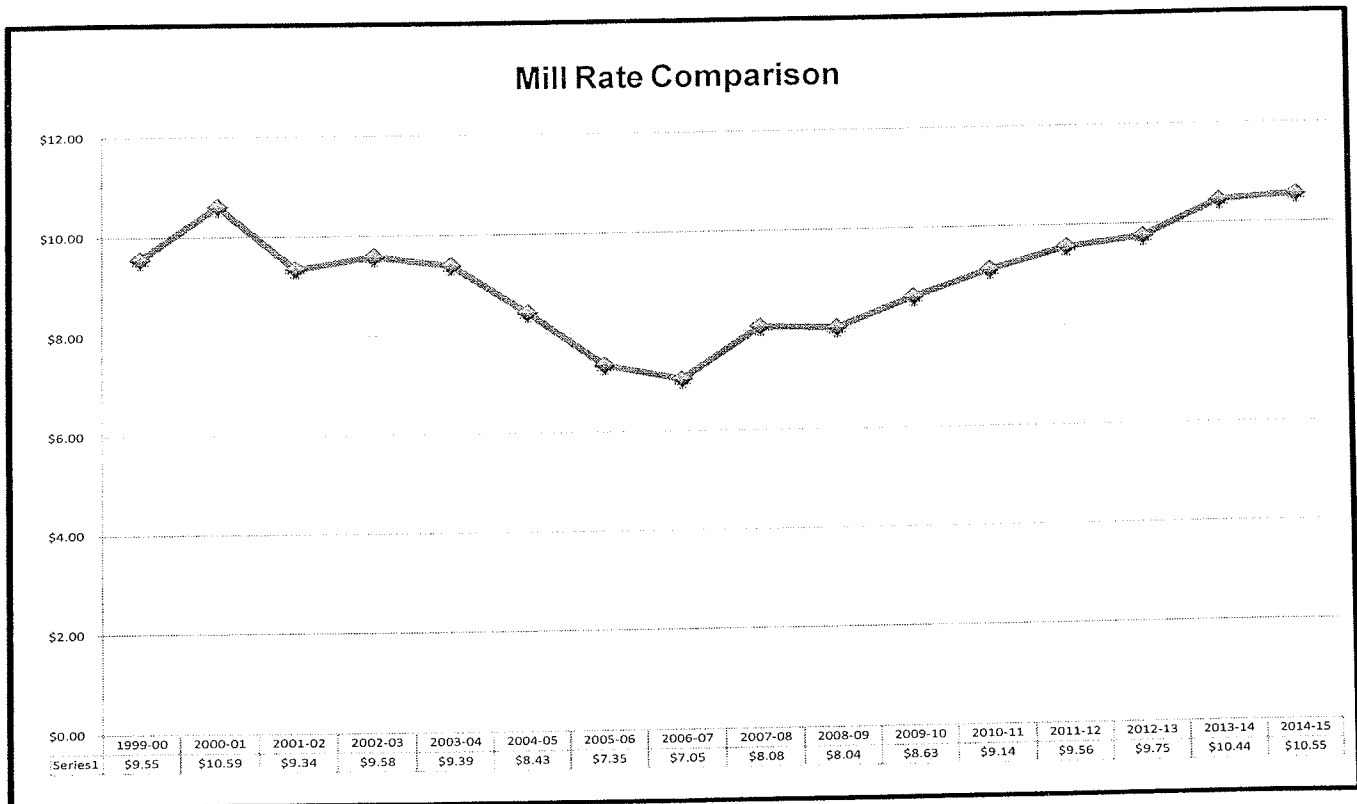
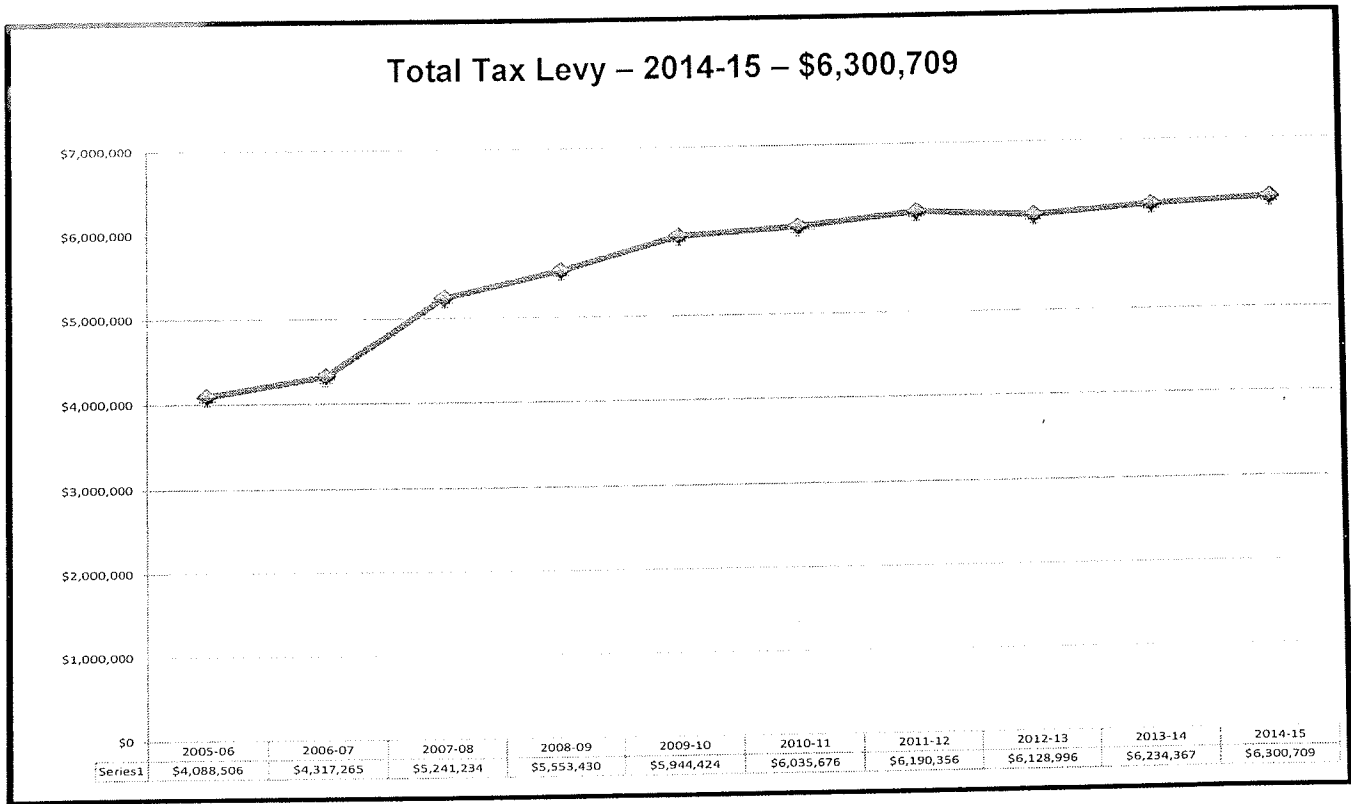
Fund 10 – General Fund Expenditures



General State Aid – 2014-15 – \$5,100,000



DISTRICT BUDGET COMPARISONS, CONTINUED



Equalized Value History as of September 30

MUNICIPALITY	2013-14	2013-14	2013-14	2012-13	2012-13	2012-13	2011-12	2011-12	2011-12	2010-11	2010-11
	EQUALIZED VALUE	% OF DISTRICT	EQUALIZED VALUE	% OF DISTRICT	EQUALIZED VALUE	% OF DISTRICT	EQUALIZED VALUE	% OF DISTRICT	EQUALIZED VALUE	% OF DISTRICT	
Village of Poynette	147,454,800	24.696867%	151,517,200	24.104630%	163,918,900	25.314058%	158,978,100	24.079596%			
Town of Arlington	48,415,644	8.109025%	49,140,647	7.817707%	49,596,927	7.659272%	51,511,028	7.802111%			
Town of Dekorra	263,569,689	44.144684%	288,873,336	45.956398%	295,045,740	45.564025%	306,950,510	46.492217%			
Town of Leeds	26,702,751	4.472383%	26,714,339	4.249942%	27,519,774	4.249889%	28,206,173	4.272244%			
Town of Lowville	44,263,896	7.413659%	45,829,787	7.290988%	44,936,176	6.939511%	47,055,564	7.127265%			
Town of Pacific	776,875	0.130117%	782,127	0.124427%	806,241	0.124508%	862,511	0.130640%			
Village of Arlington	64,758,400	10.846236%	64,562,600	10.271161%	64,649,600	9.983862%	65,596,200	9.935519%			
Town of Vienna	1,116,673	0.187029%	1,161,287	0.184747%	1,067,632	0.164875%	1,059,045	0.160408%			
	597,058,728	100.000000%	628,581,323	100.000000%	647,540,990	100.000000%	660,219,131	100.000000%			
	-5.0%		-2.9%		-1.9%		-4.1%				

School District of Poynette

Existing General Obligation Debt Service Payments

PAYMENT PERIOD	Fund 38 (10/1)			Fund 38 (3/15)			Fund 38 (3/15)			FISCAL YEAR TOTAL	CALENDAR YEAR TOTAL
	PRINCIPAL	RATE	INTEREST	PRINCIPAL	RATE	INTEREST	PRINCIPAL	RATE	INTEREST		
Jan-June 2015	\$95,000	0.850%	\$14,555	\$29,482	4.250%	\$48,229	\$77,711		\$62,784	\$92,266	\$201,821
July-Dec 2015	\$95,000	0.850%	\$14,555	\$43,307	4.250%	\$34,404	\$77,711	\$0	\$48,550	\$91,957	\$201,512
Jan-June 2016	\$100,000	2.500%	\$14,246	\$45,241	4.250%	\$32,470	\$77,711	\$0	\$14,246	\$114,246	\$206,204
July-Dec 2016	\$100,000	2.500%	\$12,986	\$47,164	4.250%	\$30,547	\$77,711	\$0	\$45,241	\$90,707	\$204,954
Jan-June 2017	\$100,000	2.250%	\$11,871	\$49,169	4.250%	\$28,542	\$77,711	\$0	\$12,986	\$112,986	\$203,704
July-Dec 2017	\$105,000	2.400%	\$10,871	\$51,186	4.250%	\$26,525	\$77,711	\$0	\$42,418	\$89,582	\$202,579
Jan-June 2018	\$110,000	2.500%	\$9,611	\$53,434	4.250%	\$24,277	\$77,711	\$0	\$11,871	\$116,871	\$206,454
July-Dec 2018	\$110,000	2.500%	\$9,236	\$55,705	4.250%	\$22,006	\$77,711	\$0	\$39,154	\$88,322	\$205,194
Jan-June 2019	\$110,000	2.500%	\$7,861	\$58,072	4.250%	\$19,639	\$77,711	\$0	\$10,611	\$120,611	\$208,934
July-Dec 2019	\$110,000	2.500%	\$7,861	\$60,493	4.250%	\$17,218	\$77,711	\$0	\$35,761	\$86,947	\$207,559
Jan-June 2020	\$115,000	2.500%	\$6,424	\$63,111	4.250%	\$14,600	\$77,711	\$0	\$32,138	\$85,572	\$204,184
July-Dec 2020	\$115,000	2.500%	\$6,424	\$65,793	4.250%	\$11,918	\$77,711	\$0	\$7,861	\$122,861	\$204,809
Jan-June 2021	\$115,000	1.850%	\$5,360	\$68,590	4.250%	\$9,121	\$77,711	\$0	\$55,705	\$84,135	\$206,434
July-Dec 2021	\$115,000	1.850%	\$5,360	\$71,488	4.250%	\$6,223	\$77,711	\$0	\$28,430	\$84,135	\$206,996
Jan-June 2022	\$120,000	2.000%	\$4,160	\$74,543	4.250%	\$3,168	\$77,711	\$0	\$6,424	\$121,424	\$205,559
July-Dec 2022	\$120,000	2.000%	\$4,160	\$77,711	4.250%	\$1,665	\$77,711	\$0	\$58,072	\$83,071	\$204,495
Jan-June 2023	\$120,000	2.000%	\$4,160	\$80,493	4.250%	\$1,665	\$77,711	\$0	\$15,000	\$125,360	\$208,431
July-Dec 2023	\$120,000	2.000%	\$4,160	\$83,111	4.250%	\$1,665	\$77,711	\$0	\$60,493	\$81,871	\$207,231
Jan-June 2024	\$125,000	2.150%	\$3,870	\$85,793	4.250%	\$1,665	\$77,711	\$0	\$120,000	\$124,160	\$206,031
July-Dec 2024	\$125,000	2.150%	\$3,870	\$88,590	4.250%	\$1,665	\$77,711	\$0	\$63,111	\$80,581	\$204,741
Jan-June 2025	\$125,000	2.200%	\$3,495	\$91,488	4.250%	\$1,665	\$77,711	\$0	\$125,000	\$127,870	\$208,451
July-Dec 2025	\$125,000	2.200%	\$3,495	\$94,223	4.250%	\$1,665	\$77,711	\$0	\$65,793	\$79,206	\$207,076
Jan-June 2026	\$130,000	2.300%	\$1,495	\$97,111	4.250%	\$1,665	\$77,711	\$0	\$13,413	\$131,495	\$210,701
July-Dec 2026	\$130,000	2.300%	\$1,495	\$100,000	4.250%	\$1,665	\$77,711	\$0	\$68,590	\$99,121	\$209,206
Jan-June 2027	\$130,000	2.300%	\$1,495	\$103,168	4.250%	\$1,665	\$77,711	\$0	\$0	\$0	\$77,711
July-Dec 2027	\$130,000	2.300%	\$1,495	\$106,223	4.250%	\$1,665	\$77,711	\$0	\$71,488	\$6,223	\$77,711
Jan-June 2028	\$130,000	2.300%	\$1,495	\$109,288	4.250%	\$1,665	\$77,711	\$0	\$3,168	\$0	\$77,711
July-Dec 2028	\$130,000	2.300%	\$1,495	\$112,353	4.250%	\$1,665	\$77,711	\$0	\$74,543	\$0	\$77,711
Jan-June 2029	\$130,000	2.300%	\$1,495	\$115,418	4.250%	\$1,665	\$77,711	\$0	\$53,260	\$2,714,038	\$2,714,038
July-Dec 2029	\$130,000	2.300%	\$1,495	\$118,483	4.250%	\$1,665	\$77,711	\$0	\$53,260	\$2,714,038	\$2,714,038
TOTAL	\$1,345,000		\$203,373	\$1,548,373		\$328,888	\$1,165,665		\$2,181,778	\$532,260	\$2,714,038

Callible Maturities
 Credit: Aa3
 Paying Agent: Associated Bank - Mandatory Redemption
 Notes: CR of 2012 INAN
 EEE PROJECT

School District of Poynette

Existing General Obligation Debt Service Payments

PAYMENT PERIOD	Fund 39				Qualified School Construction Bonds Fund 39				NEED TO CONFIRM FINAL INFO WITH BCPL Fund 39								
	PRINCIPAL (4/1)	RATE (4/1 & 10/1)	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	SINKING FUND RATE (4/1)	INTEREST (4/1 & 10/1)	TOTAL	Issue:	Amount:	Type:	Dated:	Callable:	PRINCIPAL (3/15)	RATE (3/15)	INTEREST (3/15)	TOTAL
Jan-June 2015	\$140,000	4.625%	\$11,975	\$151,975			\$21,250	\$21,250	Issue:	\$285,000	State Trust Fund Loan	July 29, 2011	1/1 - 8/31 each year	\$75,000	3.250%	\$4,063	\$79,063
July-Dec 2015	\$8,738		\$8,738	\$17,476			\$21,250	\$21,250	Amount:	\$1,000,000	Taxable General Obligation Promissory Notes (QSCB - DP)	May 31, 2011	Noncallable	\$50,000	3.250%	\$1,629	\$51,629
Jan-June 2016	\$145,000	4.625%	\$5,384	\$150,384	\$20,000		\$21,250	\$21,250	Type:								
July-Dec 2016	\$155,000	4.625%	\$5,384	\$160,384	\$80,000		\$21,250	\$21,250	Dated:								
Jan-June 2017	\$155,000	4.625%	\$1,800	\$156,800	\$155,000		\$21,250	\$21,250	Callable:								
July-Dec 2017	\$80,000	4.500%	\$0	\$80,000	\$490,000		\$21,250	\$21,250	PRINCIPAL (4/1)								
Jan-June 2018	\$80,000	4.500%	\$0	\$80,000	\$255,000	4.250%	\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
July-Dec 2018	\$0		\$0	\$0	\$1,000,000		\$21,250	\$21,250	TOTAL								
Jan-June 2019	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)	\$1,000,000	\$1,000,000	\$233,750	\$1,233,750	\$125,000	\$5,692	\$130,692	
July-Dec 2019	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
Jan-June 2020	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
July-Dec 2020	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)								
Jan-June 2021	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
July-Dec 2021	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
Jan-June 2022	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)								
July-Dec 2022	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
Jan-June 2023	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
July-Dec 2023	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)								
Jan-June 2024	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
July-Dec 2024	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
Jan-June 2025	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)								
July-Dec 2025	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
Jan-June 2026	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
July-Dec 2026	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)								
Jan-June 2027	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
July-Dec 2027	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
Jan-June 2028	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)								
July-Dec 2028	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
Jan-June 2029	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
July-Dec 2029	\$0		\$0	\$0			\$21,250	\$21,250	PRINCIPAL (4/1)								
Jan-June 2030	\$0		\$0	\$0			\$21,250	\$21,250	INTEREST (4/1 & 10/1)								
July-Dec 2030	\$0		\$0	\$0			\$21,250	\$21,250	TOTAL								
TOTAL	\$520,000		\$43,619	\$563,619	\$1,000,000		\$233,750	\$1,233,750	PRINCIPAL (4/1)	\$1,000,000	\$1,000,000	\$233,750	\$1,233,750	\$125,000	\$5,692	\$130,692	

Credit: AA
Paying Agent: Associated Trust
Notes: Office Use: Financing plan assumed Gross Levy year 1

Credit: AA
Paying Agent: District
Notes: First interest payment, per DPI

Credit: Insured / A2 Underlying
Paying Agent: District
Notes: \$85,000 of 2018 & all of 2019 maturity defeased 5/24/10

School District of Poynette

Existing General Obligation Debt Service Payments

PLEASE SEE NOTE BELOW REGARDING THE USE OF THIS SUMMARY PAGE.

Fund 39	AFTER SUBSIDY
Issue: 4	
Amount: \$3,835,000	
Type: Taxable G.O. Refunding Bonds (AR)	
Dated: August 31, 2012	
Call Date: '17-'19 Callable 4/1/16	
FUND 39 TOTAL DEBT SERVICE	
LESS:	
QSCB SUBSIDY	
FUND 39 TOTAL DEBT SERVICE	

PAYMENT PERIOD	PRINCIPAL		INTEREST	TOTAL		FISCAL YEAR		CALENDAR YEAR	TOTAL
	(4/1)	(4/1)		(4/1 & 10/1)	(4/1 & 10/1)	(Delay 1 Year)	(Delay 1 Year)		
Jan-June 2015	\$655,000	0.780%	\$19,547	\$674,547	\$56,834	\$970,000	\$870,000	\$37,114	\$907,114
July-Dec 2015			\$16,992	\$16,992	\$46,980	\$0	\$46,980	\$27,260	\$27,260
Jan-June 2016	\$670,000	0.930%	\$13,877	\$683,877	\$48,609	\$885,000	\$885,000	\$19,261	\$904,261
July-Dec 2016			\$13,877	\$13,877	\$40,511	\$0	\$40,511	\$19,261	\$19,261
Jan-June 2017	\$665,000	1.300%	\$9,554	\$674,554	\$40,511	\$900,000	\$900,000	\$11,354	\$911,354
July-Dec 2017			\$9,554	\$9,554	\$32,604	\$0	\$32,604	\$11,354	\$11,354
Jan-June 2018	\$680,000	1.600%	\$4,114	\$684,114	\$32,604	\$915,000	\$915,000	\$4,114	\$919,114
July-Dec 2018			\$4,114	\$4,114	\$25,364	\$0	\$25,364	\$4,114	\$29,478
Jan-June 2019	\$440,000	1.870%	\$4,114	\$444,114	\$25,364	\$930,000	\$930,000	\$4,114	\$934,114
July-Dec 2019			\$4,114	\$4,114	\$21,250	\$0	\$21,250	\$0	\$21,250
Jan-June 2020					\$21,250	\$255,000	\$255,000	\$0	\$255,000
July-Dec 2020					\$276,250	\$0	\$276,250	\$0	\$276,250
Jan-June 2021									
July-Dec 2021									
Jan-June 2022									
July-Dec 2022									
Jan-June 2023									
July-Dec 2023									
Jan-June 2024									
July-Dec 2024									
Jan-June 2025									
July-Dec 2025									
Jan-June 2026									
July-Dec 2026									
Jan-June 2027									
July-Dec 2027									
Jan-June 2028									
July-Dec 2028									
Jan-June 2029									
July-Dec 2029									
Jan-June 2030									
July-Dec 2030									
TOTAL	\$3,110,000		\$108,620	\$3,218,620	\$391,880	\$4,755,000	\$4,755,000	\$161,190	\$4,916,190
					\$5,146,880	\$5,146,880	\$5,146,880		\$4,916,190
						(\$273,190)			\$4,916,190

Callible Maturities

Credit: S&P AA
Paying Agent: Associated Trust
Notes:
Refinanced 2002 Issue.

ATTENTION: DISTRICT FINANCE PERSONNEL: Please Read Below for important information regarding this debt levy. This summary page shows payments due AND expected subsidies from ARRA Bonds. The calendar year TOTAL before subsidy (column highlighted) is what the district is legally obligated to LEVY each year. However, the district is permitted to ABATE the annual levy by any fund balance in the debt service account as of the 1/1/ levy certification date. If you are unsure which amount to budget or levy for debt payments, contact your primary Bond representative.

