

**Parkview School District  
District Financial Statement  
Fiscal Year 2024-2025 Month Ending September 30, 2024**

**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.

| Fund            | Type-Object | Description                    | 2023-2024<br>Budget    | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|-------------|--------------------------------|------------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| 10              | R-200       | Local Sources                  | \$2,893,523.77         | \$59,670.35                | 2%                  | \$3,426,023.00               |                             | \$76,234.80                | 2%                  |
| 10              | R-300       | Inter-District w/in WI         | \$869,274.00           | \$0.00                     | 0%                  | \$887,892.00                 |                             | \$0.00                     | 0%                  |
| 10              | R-500       | Intermediate Ed Agency Sources | \$6,500.00             | \$0.00                     | 0%                  | \$3,500.00                   |                             | \$0.00                     | 0%                  |
| 10              | R-600       | State Sources                  | \$8,004,654.00         | \$1,038,051.00             | 13%                 | \$7,905,369.82               |                             | \$1,150,259.55             | 15%                 |
| 10              | R-700       | Federal Sources                | \$563,905.24           | \$0.00                     | 0%                  | \$267,354.00                 |                             | \$0.00                     | 0%                  |
| 10              | R-800       | Other Financing Sources        | \$50,851.00            | \$5,142.60                 | 10%                 | \$51,551.00                  |                             | \$0.00                     | 0%                  |
| 10              | R-900       | Other Sources                  | \$75,000.00            | \$15,752.86                | 21%                 | \$113,006.00                 |                             | \$5,713.08                 | 5%                  |
| <b>10</b>       | <b>R</b>    | <b>Total Revenues</b>          | <b>\$12,463,708.01</b> | <b>\$1,118,616.81</b>      | <b>8.97%</b>        | <b>\$12,654,695.82</b>       | <b>\$0.00</b>               | <b>\$1,232,207.43</b>      | <b>10%</b>          |
| 10              | E-100       | Salaries                       | \$5,500,393.15         | \$802,297.02               | 15%                 | \$5,513,970.49               |                             | \$744,413.43               | 14%                 |
| 10              | E-200       | Benefits                       | \$1,878,956.43         | \$236,250.79               | 13%                 | \$1,932,925.00               |                             | \$218,441.70               | 11%                 |
| 10              | E-300       | Purchased Services             | \$3,201,939.32         | \$315,441.51               | 10%                 | \$3,407,248.72               |                             | \$461,508.50               | 14%                 |
| 10              | E-400       | Non-Capital Objects            | \$538,204.42           | \$172,231.91               | 32%                 | \$525,876.01                 |                             | \$142,927.43               | 27%                 |
| 10              | E-500       | Capital Objects                | \$83,806.00            | \$8,500.00                 | 10%                 | \$184,971.34                 |                             | \$164,092.44               | 89%                 |
| 10              | E-600       | Debt Retirement                | \$192,587.68           | \$83,468.99                | 43%                 | \$113,911.44                 |                             | \$50,879.86                | 45%                 |
| 10              | E-700       | Insurance & Judgements         | \$112,436.00           | \$28,377.50                | 25%                 | \$130,864.00                 |                             | \$45,662.07                | 35%                 |
| 10              | E-800       | Transfers                      | \$850,262.88           | \$0.00                     | 0%                  | \$853,650.00                 |                             | \$0.00                     | 0%                  |
| 10              | E-900       | Other Objects                  | \$41,469.00            | \$27,805.23                | 67%                 | \$41,000.00                  |                             | \$23,821.23                | 58%                 |
| <b>10</b>       | <b>E</b>    | <b>Total Expenses</b>          | <b>\$12,400,054.88</b> | <b>\$1,674,372.95</b>      | <b>14%</b>          | <b>\$12,704,417.00</b>       | <b>\$0.00</b>               | <b>\$1,851,746.66</b>      | <b>15%</b>          |
| Surplus/Deficit |             |                                | \$63,653.13            | -\$555,756.14              |                     | -\$49,721.18                 | \$0.00                      | -\$619,539.23              |                     |

**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 and fundraisers for activity accounts. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

| Fund            | Type     |                       | 2023-2024<br>Budget | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|----------|-----------------------|---------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| <b>21</b>       | <b>R</b> | <b>Total Revenues</b> | <b>\$0.00</b>       | <b>\$47,595.74</b>         |                     | <b>\$0.00</b>                | <b>-</b>                    | <b>\$53,977.15</b>         |                     |
| <b>21</b>       | <b>E</b> | <b>Total Expenses</b> | <b>\$4,190.00</b>   | <b>\$44,625.39</b>         |                     | <b>\$0.00</b>                | <b>-</b>                    | <b>\$34,502.54</b>         |                     |
| Surplus/Deficit |          |                       | -\$4,190.00         | \$2,970.35                 |                     | \$0.00                       |                             | \$19,474.61                |                     |

**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. No fund balance or deficit can exist in this fund.

| Fund            | Type     |                       | 2023-2024<br>Budget   | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|----------|-----------------------|-----------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| 27              | R-100    | Transfers             | \$850,262.88          | \$0.00                     | 0%                  | \$853,650.00                 | -                           | \$0.00                     | 0%                  |
| 27              | R-600    | State Sources         | \$475,270.00          | \$0.00                     | 0%                  | \$456,442.00                 | -                           | \$0.00                     | 0%                  |
| 27              | R-700    | Federal Sources       | \$293,142.00          | \$6,462.00                 | 2%                  | \$303,142.00                 | -                           | \$1,972.41                 | 1%                  |
| 27              | R-900    | Other Sources         | \$2,000.00            | \$0.00                     | 0%                  | \$2,000.00                   | -                           | \$0.00                     | 0%                  |
| <b>27</b>       | <b>R</b> | <b>Total Revenues</b> | <b>\$1,620,674.88</b> | <b>\$6,462.00</b>          | <b>0%</b>           | <b>\$1,615,234.00</b>        | <b>-</b>                    | <b>\$1,972.41</b>          | <b>0%</b>           |
| 27              | E-100    | Salaries              | \$1,117,998.74        | \$95,782.91                | 9%                  | \$1,143,569.00               |                             | \$98,967.39                | 9%                  |
| 27              | E-200    | Benefits              | \$274,037.95          | \$27,876.97                | 10%                 | \$283,027.00                 |                             | \$28,811.93                | 10%                 |
| 27              | E-300    | Purchased Services    | \$185,687.76          | \$26,189.91                | 14%                 | \$185,688.00                 |                             | \$18,753.37                | 10%                 |
| 27              | E-400    | Non-Capital Objects   | \$41,000.00           | \$409.37                   | 1%                  | \$1,000.00                   |                             | \$688.74                   | 69%                 |
| 27              | E-600    | Debt Retirement       | \$1,000.00            | \$0.00                     | 0%                  | \$1,000.00                   |                             | \$0.00                     | 0%                  |
| 27              | E-900    | Other Objects         | \$950.00              | \$0.00                     | 0%                  | \$950.00                     |                             | \$0.00                     | 0%                  |
| <b>27</b>       | <b>E</b> | <b>Total Expenses</b> | <b>\$1,620,674.45</b> | <b>\$150,259.16</b>        | <b>9%</b>           | <b>\$1,615,234.00</b>        | <b>\$0.00</b>               | <b>\$147,221.43</b>        | <b>9%</b>           |
| Surplus/Deficit |          |                       | \$0.43                | -\$143,797.16              |                     | \$0.00                       |                             | -\$145,249.02              |                     |

**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            | Type     |                       | 2023-2024<br>Budget | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|----------|-----------------------|---------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| <b>38</b>       | <b>R</b> | <b>Total Revenues</b> | <b>\$161,931.00</b> | <b>\$0.00</b>              | <b>0%</b>           | <b>\$161,350.00</b>          | <b>-</b>                    | <b>\$0.00</b>              | <b>0%</b>           |
| <b>38</b>       | <b>E</b> | <b>Total Expenses</b> | <b>\$164,663.00</b> | <b>\$24,831.25</b>         | <b>15%</b>          | <b>\$164,200.00</b>          | <b>-</b>                    | <b>\$22,100.00</b>         | <b>13%</b>          |
| Surplus/Deficit |          |                       | -\$2,732.00         | -\$24,831.25               |                     | -\$2,850.00                  | -                           | -\$22,100.00               |                     |

### 39 Referendum Approved Debt Service Fund

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.

| Fund            | Type |                | 2023-2024<br>Budget | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|------|----------------|---------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| 39              | R    | Total Revenues | \$1,053,871.00      | \$9.90                     |                     | \$1,046,839.00               |                             | \$0.00                     |                     |
| 39              | E    | Total Expenses | \$1,114,521.00      | \$79,692.30                |                     | \$1,050,750.00               | -                           | \$52,874.75                |                     |
| Surplus/Deficit |      |                | -\$60,650.00        | -\$79,682.40               |                     | -\$3,911.00                  | -                           | -\$52,874.75               |                     |

### 46 Long Term Capital Improvement Trust fund

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five-year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

| Fund            | Type |                | 2023-2024<br>Budget | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|------|----------------|---------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| 46              | R    | Total Revenues | \$200.00            | \$398.92                   |                     | \$1,800.00                   | -                           | \$432.20                   |                     |
| 46              | E    | Total Expenses | \$0.00              | \$0.00                     |                     | \$0.00                       | -                           | \$0.00                     |                     |
| Surplus/Deficit |      |                | \$200.00            | \$398.92                   |                     | \$1,800.00                   |                             | \$432.20                   |                     |

### 50 Food Service Fund

All revenues and expenditures related to pupil and elderly 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.

| Fund            | Type  |                     | 2023-2024<br>Budget | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|-------|---------------------|---------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| 50              | R-200 | Local Sources       | \$220,734.00        | \$22,852.26                | 10%                 | \$220,734.00                 | -                           | \$20,944.00                | 9%                  |
| 50              | R-600 | State Sources       | \$19,025.00         | \$0.00                     | 0%                  | \$19,406.00                  | -                           | \$0.00                     | 0%                  |
| 50              | R-700 | Federal Sources     | \$365,667.00        | \$0.00                     | 0%                  | \$372,980.00                 | -                           | \$201.12                   | 0%                  |
| 50              | R-900 | Other Sources       | \$1,575.00          | \$8,018.94                 | 509%                | \$1,607.00                   | -                           | \$450.28                   | 28%                 |
| 50              | R     | Total Revenues      | \$607,001.00        | \$30,871.20                | 5%                  | \$614,727.00                 | -                           | \$21,595.40                | 4%                  |
| 50              | E-100 | Salaries            | \$166,550.60        | \$20,475.85                | 12%                 | \$172,139.00                 | -                           | \$23,589.15                | 14%                 |
| 50              | E-200 | Benefits            | \$42,858.59         | \$5,158.94                 | 12%                 | \$44,715.00                  | -                           | \$5,541.98                 | 12%                 |
| 50              | E-300 | Purchased Services  | \$14,215.00         | \$79.24                    | 1%                  | \$14,926.00                  | -                           | \$2,893.90                 | 19%                 |
| 50              | E-400 | Non-Capital Objects | \$328,209.10        | \$17,379.85                | 5%                  | \$344,620.00                 | -                           | \$16,505.53                | 5%                  |
| 50              | E-500 | Capital Objects     | \$29,253.00         | \$0.00                     | 0%                  | \$5,000.00                   | -                           | \$0.00                     | 0%                  |
| 50              | E-900 | Other Objects       | \$2,000.00          | \$0.00                     | 0%                  | \$2,100.00                   | -                           | \$48.47                    | 2%                  |
| 50              | E     | Total Expenses      | \$583,086.29        | \$43,093.88                | 7%                  | \$583,500.00                 | -                           | \$48,579.03                | 8%                  |
| Surplus/Deficit |       |                     | \$23,914.71         | -\$12,222.68               |                     | \$31,227.00                  |                             | -\$26,983.63               |                     |

### 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. The district may adopt a separate tax levy for this Fund.

| Fund            | Type |                | 2023-2024<br>Budget | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|------|----------------|---------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| 80              | R    | Total Revenues | \$50,255.00         | \$320.00                   | 1%                  | \$74,160.00                  | -                           | \$5,550.00                 | 7%                  |
| 80              | E    | Total Expenses | \$50,254.82         | \$123.93                   | 0%                  | \$72,160.00                  | -                           | \$4,736.90                 | 7%                  |
| Surplus/Deficit |      |                | \$0.18              | \$196.07                   |                     | \$2,000.00                   |                             | \$813.10                   |                     |

### 10 General Fund (Project 360) - PAVE Charter School

The PAVE Charter School is ran through Fund 10 - but it seperated through a project code of 360 so the funds can be tracked seperatly. Revenues and expenses are included with Fund 10 above

| Fund            | Type |                | 2023-2024<br>Budget | 2023-2024<br>FYTD Activity | 2023-2024<br>FYTD % | 2024-2025<br>Original Budget | 2024-2025<br>Revised Budget | 2024-2025<br>FYTD Activity | 2024-2025<br>FYTD % |
|-----------------|------|----------------|---------------------|----------------------------|---------------------|------------------------------|-----------------------------|----------------------------|---------------------|
| 10              | R    | Total Revenues | \$334,018.54        | \$800.00                   | 0%                  | \$439,518.00                 | -                           | \$300.00                   | 0%                  |
| 10              | E    | Total Expenses | \$334,020.90        | \$117,792.12               | 35%                 | \$284,917.22                 | -                           | \$43,545.20                | 15%                 |
| Surplus/Deficit |      |                | -\$2.36             | -\$116,992.12              |                     | \$154,600.78                 |                             | -\$43,245.20               |                     |