

WAUNAKEE COMMUNITY SCHOOL DISTRICT

2023 ANNUAL MEETING, OCTOBER 16, 2023

TREASURER'S REPORT

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BEGINNING FUND BALANCE</u>	<u>2022-2023 REVENUES</u>	<u>2022-2023 EXPENSES</u>	<u>ENDING FUND BALANCE</u>	<u>CHANGE IN FUND BALANCE</u>
10	General Fund	8,695,515.45	59,625,532.24	60,298,880.72	8,022,166.97	-673,348.48
20	Special Projects Funds	1,129,933.21	1,219,854.75	1,108,598.95	1,241,189.01	111,255.80
30	Debt Service Funds	2,339,080.69	14,198,435.35	8,005,910.50	8,531,605.54	6,192,524.85
40	Capital Projects Funds	807,447.02	110,237,200.76	9,363,335.29	101,681,312.49	100,873,865.47
50	Food Service Fund	138,416.28	2,959,601.98	3,098,018.26	0.00	-138,416.28
73	Employee Benefit Trust Fund	7,889,765.74	2,087,112.69	1,455,752.39	8,521,126.04	631,360.30
80	Community Service Fund	517,594.50	616,430.10	809,759.71	324,264.89	-193,329.61
90	Package and Cooperative Programs	0.00	178,819.42	178,819.42	0.00	0.00
	TOTAL ALL FUNDS	21,517,752.89	191,122,987.29	84,319,075.24	128,321,664.94	106,803,912.05

The above numbers have been audited by the district's financial auditor, the firm WIPFLI.

The ending fund balance for Fund 10 is equal to 12.7% of the Fund 10 2023-24 expenditure budget.

The Fund 73 employee benefit trust fund is managed by American United Life at a 1.4% guaranteed rate of return through December 31st, 2023.