

CHEQUAMEGON SCHOOL DISTRICT

**ANNUAL MEETING
&
BUDGET HEARING**



**OCTOBER 16, 2019
6:00 p.m.
PARK FALLS CAMPUS
HS LIBRARY**

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CHEQUAMEGON SCHOOL DISTRICT
ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING
WEDNESDAY, OCTOBER 16, 2019, 6:00 PM
PARK FALLS CAMPUS, HIGH SCHOOL LIBRARY
400 NINTH ST N, PARK FALLS, WI 54552

AGENDA

Annual School District Meeting and Budget Hearing as required by §65.90.

1. Call the meeting to order by the President of the School Board. §120.15(5)
2. Pledge of Allegiance.
3. Elect a chairperson. The person may or may not be a member of the school board. §120.10(1)
In the absence of the school district clerk, elect a person to act as the clerk of the meeting.
§120.10(1) and §120.17(2)
4. Reading of minutes of last annual meeting.
5. Treasurer's Report and Audit Summary. §120.11(3)
6. Presentation of Budget.
7. Hearing on Budget.
8. Consider New Business:
 - a. Fix salary of school board members. §120.10(3)
 - b. Authorize payment of necessary expenses of school board members when traveling outside the district. §120.10(4)
 - c. Authorize the school board to furnish textbooks. §120.10(15)
 - d. Provide for the prosecution or defense of legal action. §120.10(14)
 - e. Designate the Price County Review and the Glidden Enterprise as media outlets for all school notices. §985.05
 - f. Motion to levy a tax of \$6,242,255.00 for operational costs. §120.10(8)
 - g. Motion to levy a tax of \$133,781.00 for non-referendum debt. §120.10(9)
 - h. Motion to levy a tax of \$40,000.00 for use for Fund 80. §120.10(8)
 - i. Motion to levy a tax of \$300,000.00 for use for Fund 41. §120.10(10m)
 - j. Other New Business. §120.10
 - k. Establish regular monthly meeting date and time.
 - l. Set subsequent annual meeting date and hour, if different from that specified in the statute. §120.08(1)(a)
9. Adjournment.

Mark Weddig, District Administrator

CHEQUAMEGON SCHOOL DISTRICT
ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING
OCTOBER 17, 2018

The ANNUAL meeting of the Board of Education of the Chequamegon School District (CSD) was held on October 17, 2018, at 6:00 p.m., in the Glidden Campus Commons, 64 S Grant St., Glidden, WI 54527.

1. Call Meeting to Order by President of the Board Victor Ambrose. 20 community residents in attendance. (sign-in sheet attached)
2. Pledge of Allegiance recited by those in attendance.
3. Elect a chairperson. Motion by Michelle Byholm/Kacey Hanson to nominate Victor Ambrose as chairman. No other nominations. Voice vote: Yes (18), No (0). Motion carried. School district clerk, Lois Freeland, is present and will act as clerk for this meeting.
4. Reading of minutes of last annual meeting. Motion by Barbara Kempf/Kacey Hanson to waive reading. Voice Vote: Yes (18) No (0). Motion carried.
5. Treasurer's Report and Audit Summary s.s.120.11(3): Presented by David Schmidt. Motion by Kriste Simonson/Jeff Swander to accept Audit Summary as presented. Voice vote: Yes (19), No (0). Motion carried.
6. Presentation of Budget: 2018-2019 budget presented by Lexi Witt. Motion by Pamela Steger/Michelle Byholm to accept Budget as presented. Voice vote: Yes (20), No (0). Motion carried.
7. Hearing on Budget. Hearing opened at 6:10 p.m. Michelle Byholm questioned increase in 400435 Open Enrollment Tuition Payments. Lexi Witt responded that is due to an increase in Open Enrollment-Out. Hearing closed at 6:23 p.m.
8. Consider New Business
 - a) Fix salary of school board members. s.s.120.10(3): Motion by David Schmidt/Karen Thorp to maintain salaries at 2017-2018 level. Motion by Barbra Kempf/Kacey Hanson to amend motion on the floor to increase Committee salary rate from \$20 to \$30. Voice vote: Yes (4), No (16) Motion failed to amend. (Vote was retaken by raised hand vote to verify count which was the same.) Hand count vote on original motion: Yes (18), No (2). Original motion carried.
 - b) Authorize payment of necessary expenses of school board members when traveling outside the district. s.s.120.10(4): Motion by Michelle Byholm/Kriste Simonson to so authorize. Hand vote: Yes (20), No (0). Motion carried.
 - c) Authorize the school board to furnish textbooks. s.s.120.10(15). Motion by Kacey Hanson/Mark Weddig to so move. Voice vote: Yes (20), No (0). Motion carried.
 - d) Authorize the school board to provide student accident insurance coverage s.s.120.13(2)(a). Motion by Matthew Brenholt/Kacey Hanson to so authorize. Voice vote: Yes (20), No (0). Motion carried.
 - e) Provide for the prosecution or defense of legal action. s.s.120.10(14). Motion by Kriste Simonson/Gregory Wirsing to so provide. Voice vote: Yes (20), No (0). Motion carried.
 - f) Designate the Price County Review and the Glidden Enterprise as media outlets for all school notices. s.s.985.05. Motion by Pamela Steger/Judy Swander to so designate. Voice vote: Yes (20), No (0). Motion carried.
 - g) Motion to levy a tax of \$6,303,102.00 for operational costs. s.s.120.10(8). Motion by Barbara Kempf/Kacey Hanson to so move. Hand count vote: Yes (20), No (0). Motion carried.
 - h) Motion to levy a tax of \$165,812.00 for non-referendum debt. s.s.120.10(9). Motion by Pamela Steger/Matthew Brenholt to so move. Hand count vote: Yes (20), No (0). Motion carried.
 - i) Motion to levy a tax of \$40,000.00 for use for Fund 80. s.s.120.10(8). Motion by Jeff Swander/Michelle Byholm to so move. Hand count vote: Yes (20), No (0). Motion carried.
 - j) Motion to levy a tax of \$100,000.00 for use for Fund 41. s.s.120.10(10m). Motion by Kacey Hanson/Matthew Brenholt to so move. Hand count vote: Yes (20), No (0). Motion carried.
 - k) Other New Business s.s.120.10 No new business.
 - l) Establish regular monthly meeting date and time. Motion by Barbra Kempf/Kacey Hanson to establish the 4th Tuesday of the month at 6:00 p.m. at alternating campus buildings. Voice vote: Yes (20), No (0). Motion carried.
 - m) Set subsequent annual meeting date and hour, if different from that specified in the statute. s.s.120.08(1)(a). Motion by Pamela Steger/Michelle Byholm to set the next annual meeting date and hour as Wednesday, October 16, 2019, at 6:00 p.m. at the Park Falls campus. Voice vote: Yes (20), No (0). Motion carried.
9. Adjournment. Motion to adjourn by Michelle Byholm/Kevin Schuelke. Voice vote: Yes (20), No (0). Time: 6:42 p.m.



Lois Freeland, Board Clerk

BOARD OF EDUCATION

Victor Ambrose	President	April 2019-2022
Roger Strand	Vice President	April 2019-2020
David Schmidt	Treasurer	April 2018-2021
Lois Freeland	Clerk	April 2017-2020
Karen Thorp	Member	April 2018-2021
Douglas Rein	Member	April 2019-2022
Gregory Wirsing	Member	April 2018-2020
Michelle Schmidt	Member	April 2018-2021
Ryan Kovarik	Member	April 2019-2022

CHEQUAMEGON SCHOOL DISTRICT
PUBLIC NOTIFICATION OF NONDISCRIMINATION POLICY

It is the policy of the District that no person may be illegally discriminated against in employment by reason of their age, race, religion, creed, color, disability, pregnancy, marital status, sex, citizenship, national origin, ancestry, sexual orientation, arrest record, conviction record, military service, membership in the National Guard, state defense force and any other reserve component of the military forces of Wisconsin or the United States, political or religious affiliation, use or nonuse of lawful products off of the employer's premises during nonworking hours, declining to attend a meeting or to participate in any communication about religious matters or political matters, the authorized use of family or medical leave or worker's compensation benefits, genetic information, or any other factor prohibited by state or federal law. Reasonable accommodations shall be made for qualified individuals with a disability, unless such accommodations would impose an undue hardship on the District. A reasonable accommodation is a change or adjustment to job duties or work environment that permits a qualified applicant or employee with a disability to perform the essential functions of a position or enjoy the benefits and privileges of employment compared to those enjoyed by employees without disabilities. Any questions concerning this policy should be directed to: Tim Kief, District Compliance Officer, 400 9th St. N, Park Falls, WI, 54552, 715-762-2474, tkief@csdk12.net, or Coordinator of District Title IX, Section 504, and ADA programs: Kriste Simonson, 400 9th St. N, Park Falls, WI, 54552, 715-762-2474, ksimonson@csdk12.net. (School Board Policy 2260).

October 16, 2019

AUDIT REPORT

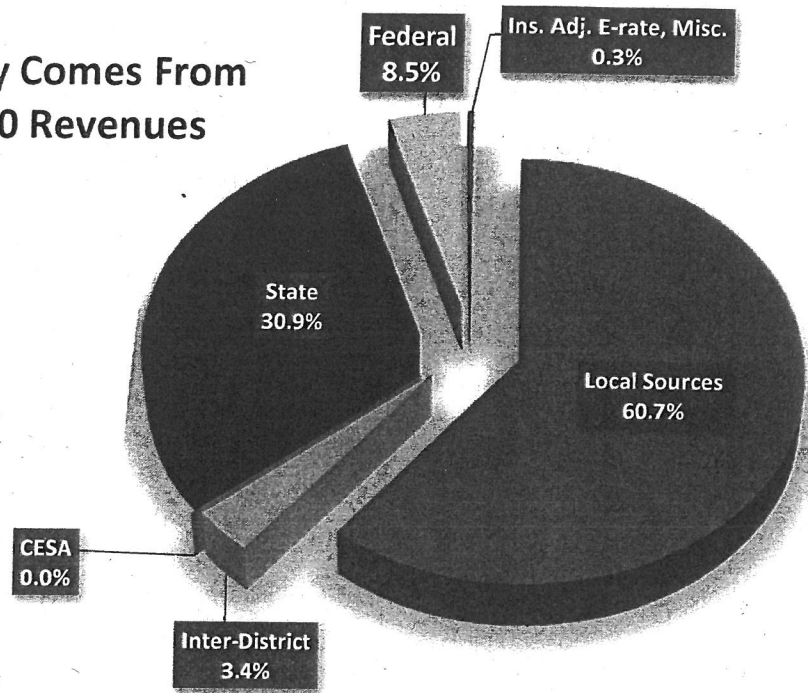
The financial accounts of the Chequamegon School District
were examined by Wipfli LLP, Audit and Accounting Services.

David Schmidt
Treasurer

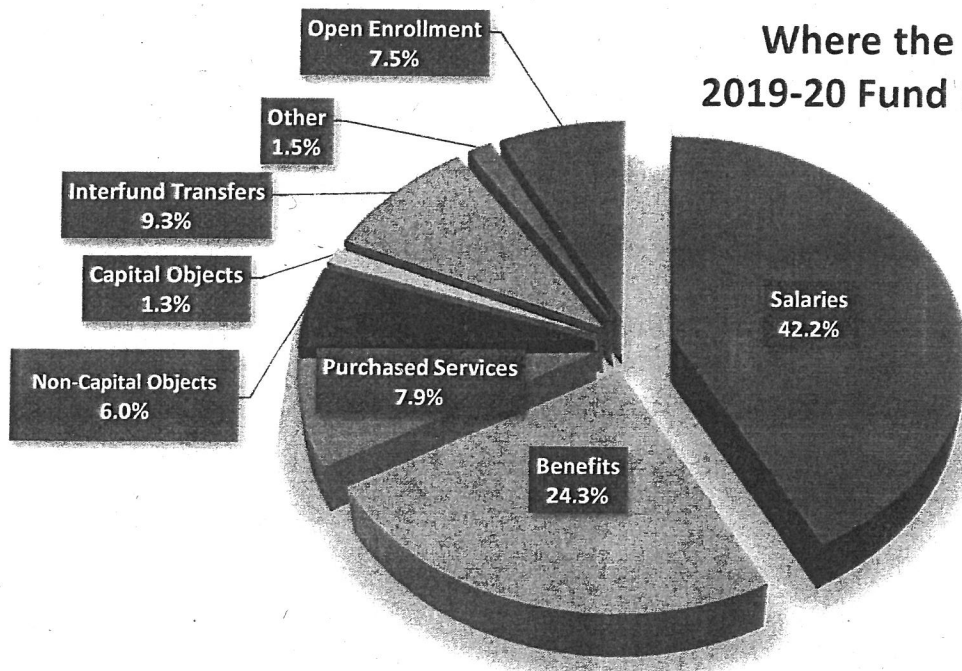
2019-20 Budget Highlights

- On September 9, 2019, the District opened the Chequamegon Early Learning Center (CELC) to offer childcare services to our community. The revenues and expenses for the CELC will be recorded in Fund 80. It is anticipated that the CELC will be self-supporting – no taxpayer funds will be used to subsidize it.
- The Park Falls Elementary reduced the number of classrooms in both the 4th grade and 5th grade from three sections to two. Those rooms were remodeled to more efficiently hold larger classes. This change will save the District over \$125,000 annually.
- In 2018-19, the District made significant changes to our printer usage. This September, we realized savings of over \$4,500 as a result of those changes. This year the District moved to centralized print stations, which should generate even greater savings.
- A new English/Language Arts curriculum has been purchased for grades K-5. This curriculum was successfully piloted by the 1st and 4th grades in the 2018-19 school year. It is anticipated that the curriculum will be expanded through grades 6-8 in the 2020-21 school year.
- Student accident insurance is no longer paid with District funds, saving \$28,000 per year.
- With community, parent, and staff involvement, the District is in the process of developing a new 3-year strategic plan. This will ensure that District resources will be used to effectively meet the goals established in this plan.
- Supply budgets have been reduced by 10%.
- The District has upgraded its hot water heating system, providing more efficient and reliable hot water in both the elementary and high school. This project also updated the air conditioning unit for the computer server room, which houses the computer and phone infrastructure.

Where the Money Comes From 2019-20 Fund 10 Revenues



Where the Money Goes 2019-20 Fund 10 Expenditures



Fund 10 General Fund - Balance Sheet Accounts

Assets	6/30/2017	6/30/2018	6/30/2019
Cash and Investments	5,887,136	6,042,836	5,850,626
Taxes Receivable	1,970,962	1,876,542	2,103,403
Accounts Receivable	4,309	7,110	12,507
Due from Other Funds	1,938	1,938	1,938
Due From Other Governments	169,355	293,460	179,262
Other Fund Assets	250	250	250
Total Assets	8,033,951	8,222,137	8,147,986
Liabilities			
Accounts Payable	55,000	21,766	11,432
Payroll Withholding and Benefits Payable	368,224	405,633	455,719
Accrued Payroll Payable	308,053	461,939	473,963
Due to Other Funds	0	0	50,000
Due to Other Governments	0	10,896	0
Total Liabilities	731,277	900,234	991,114
Fund Equity			
Unassigned Fund Balance	7,302,674	7,321,903	7,156,872
Total Fund Equity	7,302,674	7,321,903	7,156,872
Levy Comparisons	2017-18	2018-19	2019-20
Fund 10: General Fund	5,825,089	6,298,944	6,242,255
Fund 38: Non-Referendum Debt	173,312	165,812	133,781
Fund 41: Capital Expansion Fund	100,000	100,000	300,000
Fund 80: Community Service Fund	40,000	40,000	40,000
Total	6,138,401	6,604,756	6,716,036
Mill Rate	8.19	8.57	8.71
% Change \$\$	-1.2%	7.6%	1.7%

Fund #10 - General Fund Revenues

<u>Source</u>	<u>Item</u>	Audited Actual 2017-18	Unaudited Actual 2018-19	Preliminary Budget 2019-20
211	Property Tax	5,825,089	6,298,944	6,242,255
213	Mobile Home Fees	0	2,874	1,400
260	Resale	6,514	4,833	3,000
270	Activity	9,921	7,479	7,000
280	Interest	21,069	81,917	80,000
290	Other Revenue	30,120	22,595	27,000
200	Subtotal Local Sources	5,892,712	6,418,641	6,360,655
300	Inter-District	481,403	409,311	358,913
500	Intermediate/CESA	11,156	21,002	4,603
612	Transportation	92,571	100,247	95,000
613	Library	28,040	29,259	28,000
619	Other Categorical	0	0	
621	Equalization	306,480	1,594,677	1,961,231
623	Special Adjustment Aid	1,550,055	0	0
628	High Poverty Aid	56,241	56,241	52,564
630	State Special Project Grants	14,027	39,142	38,839
650	SAGE Grant	257,176	276,777	261,000
660	State Revenue Through Local Governments	94,824	96,407	95,000
690	Other State Aid (includes computer aid)	673,266	858,087	709,666
600	Subtotal State Aids	3,072,680	3,050,836	3,241,300
730	Special Projects Grants: Title II, 21st Cent.	209,757	138,024	144,505
751	Title I	188,862	180,416	181,717
780	Federal Aid - Other State Agencies	208,439	252,556	150,000
700	Subtotal Federal Aid	607,058	570,995	476,222
860	Sales	0	4,601	1,500
900	Ins Adjustments, E-Rate & Misc	165,172	43,737	35,000
Total Fund 10 Revenues		10,230,180	10,519,124	10,478,193
Percent change from previous year		-1.18%	2.82%	-0.39%

Fund #10 - General Fund Expenditures

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2017-18</u>	<u>Unaudited Actual 2018-19</u>	<u>Preliminary Budget 2019-20</u>
110000	<u>Undifferentiated Curriculum (Grades 4K-5)</u>			
	100 Salaries	1,100,415	1,238,474	1,183,248
	200 Employee Benefits	545,686	618,313	622,056
	300 Purchased Services	1,018	387	500
	400 Non-Capital Objects	103,081	101,562	134,296
	500 Capital Objects	8,500	9,991	4,100
	900 Other Expenditures	903	2,170	3,450
	*Total 110 Series	1,759,602	1,970,897	1,947,650
120000	<u>Regular Curriculum (Grades 6-12)</u>			
	100 Salaries	1,400,186	1,313,173	1,341,493
	200 Employee Benefits	656,892	660,274	702,116
	300 Purchased Services	23,814	12,901	22,680
	400 Non-Capital Objects	245,895	154,486	186,433
	500 Capital Objects	0	6,984	0
	900 Other Expenditures	0	200	0
	*Total 120 Series	2,326,786	2,148,018	2,252,722
130000	<u>Vocational Curriculum</u>			
	100 Salaries	185,611	183,643	166,134
	200 Employee Benefits	74,920	103,727	96,426
	400 Non-Capital Objects	20,262	22,328	20,143
	500 Capital Objects	16,922	19,867	0
	*Total 130 Series	297,715	329,566	282,703
140000	<u>Physical Education Curriculum</u>			
	100 Salaries	106,043	150,886	154,614
	200 Employee Benefits	64,213	98,157	103,113
	400 Non-Capital Objects	3,069	7,917	6,700
	*Total 140 Series	173,325	256,960	264,427
160000	<u>Co-Curricular Activities</u>			
	100 Salaries	75,108	73,592	88,922
	200 Employee Benefits	8,036	7,376	8,756
	300 Purchased Services	20,656	21,433	24,360
	400 Non-Capital Objects	12,440	25,328	19,350
	900 Other Expenditures	25,494	16,188	23,125
	*Total 160 Series	141,734	143,917	164,513
170000	<u>Gifted and Talented</u>			
	100 Salaries	4,054	4,140	4,242
	200 Employee Benefits	1,564	1,596	1,690
	*Total 170 Series	5,618	5,736	5,932
	**Total Instructional	4,704,780	4,855,093	4,917,947

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2017-18</u>	<u>Unaudited Actual 2018-19</u>	<u>Preliminary Budget 2019-20</u>
210000	<u>Pupil Services (Guidance-Psychologist)</u>			
	100 Salaries	146,871	154,521	177,750
	200 Employee Benefits	68,032	70,951	85,074
	300 Purchased Services	6,648	5,773	6,155
	400 Non-Capital Objects	4,000	6,547	3,200
	*Total 210 Series	225,551	237,793	272,179
221000	<u>Improvement of Instruction (Staff Development)</u>			
	100 Salaries	50,371	37,899	9,000
	200 Employee Benefits	12,640	20,925	11,285
	300 Purchased Services	78,089	74,632	81,422
	400 Non-Capital Objects	961	234	330
	*Total 221 Series	142,061	133,690	102,037
222000	<u>Education Media (Library Services)</u>			
	100 Salaries	96,545	97,638	105,529
	200 Employee Benefits	38,629	61,158	64,522
	400 Non-Capital Objects	30,402	31,722	35,175
	900 Other	723	275	0
	*Total 222 Series	166,299	190,793	205,226
223000	<u>After School Program, Team Leaders</u>			
	100 Salaries	46,408	38,613	41,400
	200 Employee Benefits	6,707	5,709	5,950
	*Total 223 Series	53,115	44,322	47,350
230000	<u>General Administration</u>			
	100 Salaries	213,036	186,840	198,172
	200 Employee Benefits	64,614	81,037	86,571
	300 Purchased Services	72,853	85,796	111,000
	400 Non-Capital Objects	9,031	8,472	10,500
	900 Other Expenditures	10,930	13,402	13,800
	*Total 230 Series	370,464	375,547	420,043
240000	<u>School Building Administration</u>			
	100 Salaries	399,935	416,727	403,010
	200 Employee Benefits	177,581	207,117	220,977
	300 Purchased Services	6,446	4,486	4,855
	400 Non-Capital Objects	21,727	20,880	20,450
	900 Other Expenditures	1,694	1,854	1,855
	*Total 240 Series	607,383	651,063	651,147
251000	<u>Direction of Business</u>			
	100 Salaries	29,347	33,722	35,826
	200 Employee Benefits	16,340	17,332	18,601
	*Total 251 Series	45,687	51,054	54,427

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2017-18</u>	<u>Unaudited Actual 2018-19</u>	<u>Preliminary Budget 2019-20</u>
252000	<u>Fiscal Office</u>			
	100 Salaries	59,584	64,585	67,194
	200 Employee Benefits	45,020	46,899	49,898
	300 Purchased Services	19,585	16,896	24,447
	400 Non-Capital Objects	3,229	623	1,500
	900 Other Expenditures	3,667	4,075	4,500
	*Total 252 Series	131,085	133,078	147,539
253000	<u>Operation Services</u>			
	100 Salaries	212,855	241,026	250,925
	200 Employee Benefits	126,355	140,244	167,602
	300 Purchased Services (Other than Utilities)	27,941	32,739	46,850
	331 Gas for Heat	21,426	26,780	28,500
	333 Wood for Heat	38,845	36,587	40,000
	335 Gas for other than Heat	3,286	3,225	3,300
	336 Electricity	105,867	110,656	113,000
	337 Water	11,955	13,800	14,400
	338 Sewage	27,669	16,295	28,170
	400 Non-Capital Objects	136,964	110,660	122,250
	500 Capital Objects	45,810	0	0
	*Total 253 Series	758,973	732,013	814,997
254000	<u>Maintenance Services</u>			
	100 Salaries	109,450	79,315	66,244
	200 Employee Benefits	37,397	24,703	20,456
	300 Purchased Services	135,425	106,497	92,500
	400 Non-Capital Objects	15,697	63,193	26,930
	500 Capital Objects	25,812	0	37,000
	*Total 254 Series	323,781	273,709	243,130
255000	<u>Garage Lease, New Building</u>			
	300 <u>Property Services</u>	0	6,500	6,500
	500 Capital Objects	6,500	0	0
	*Total 255 Series	6,500	6,500	6,500
256000	<u>Pupil Transportation</u>			
	100 Salaries	285,801	262,753	273,398
	200 Employee Benefits	152,382	167,042	165,454
	300 Purchased Services	4,831	4,070	10,700
	348 Vehicle Fuel	59,046	57,759	75,000
	400 Non-Capital Objects	23,411	24,436	25,000
	500 Capital Objects	98,200	98,200	100,300
	900 Other Expenditures	508	484	600
	*Total 256 Series	624,180	614,745	650,452
258000	<u>Internal Services</u>			
	300 Contracted Services	1,015	0	0
	*Total 258 Series	1,015	0	0

<u>Function</u>	<u>Object</u>	Audited Actual <u>2017-18</u>	Unaudited Actual <u>2018-19</u>	Preliminary Budget <u>2019-20</u>
260000	<u>Central Services</u>			
	100 Salaries	56,238	0	0
	200 Employee Benefits	32,434	3,651	4,000
	300 Purchased Services	65,269	57,612	67,500
	400 Non-Capital Objects	62,833	1,865	3,200
	500 Capital Objects	91,102	72,276	0
	*Total 260 Series	307,876	135,404	74,700
270000	<u>Insurance</u>			
	711 Liability	11,463	12,123	10,401
	712 Property	34,098	39,090	32,000
	713 Workers Compensation	55,827	52,691	53,483
	716 Student Insurance	26,626	28,000	0
	719 Other Insurance	10,981	11,448	18,030
	730 Unemployment	341	6,492	6,500
	*Total 270 Series	139,336	149,844	120,414
280000	<u>Debt Services</u>			
	670 Principal	29,463	0	0
	*Total 280 Series	29,463	0	0
290000	<u>Other Support Services</u>			
	100 Salaries	0	60,081	93,167
	200 Employee/Retiree Benefits	112,733	195,195	254,306
	300 Purchased Services	15,570	26,802	29,542
	400 Non-Capital Objects	0	49,520	50,000
	*Total 290 Series	128,303	331,599	427,015
	**Total Support Services	4,061,072	4,061,151	4,237,156
400000	<u>Non-Program Activities</u>			
	411 Interfund Transfer	845,272	970,694	1,024,295
	431 General Instruction-Non-Open Enroll	49,307	38,028	40,733
	435 Open Enrollment Tuition Payments	550,130	759,119	833,354
	492 Other Adjustments	389	70	0
	**Total Non-Program Activities	1,445,098	1,767,911	1,898,382
	***Total Fund 10 Expenditures	10,210,950	10,684,155	11,053,485
	Percent change from previous year	3.40%	4.63%	3.46%

Fund #21 - Special Revenue Trust Fund

Assets
Liabilities

Revenues
Expenditures

Audited Actual 2017-18	Unaudited Actual 2018-19	Original Budget 2019-20
49,707	40,821	27,821
24,295	18,985	12,000
7,661	27,871	25,000

Fund #27 - Special Education

Revenues

Intermediate/CESA
State Handicapped Aids
Federal Funds: IDEA Grants, Medicaid
Interfund Transfer
Total Revenues

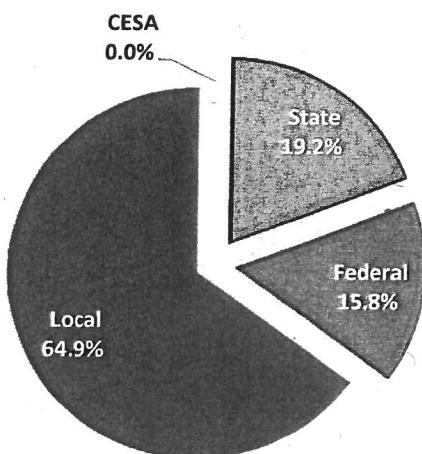
Audited Actual 2017-18	Unaudited Actual 2018-19	Original Budget 2019-20
2,381	655	650
278,261	287,544	302,343
241,578	232,746	249,798
845,272	920,194	1,024,295
1,367,492	1,441,139	1,577,086

Expenditures

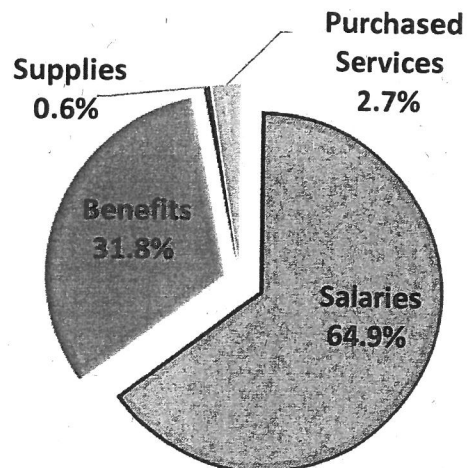
Combined Cost Reporting-Spec Ed
Social Worker
Guidance
Psychologist
Occupational and Physical Therapy
Supervision & Coordination
Transportation & Fiscal
Instruction: Non Open Enrollment
Open Enrollment Tuition
Total Expenditures

1,099,858	1,181,640	1,310,787
780	809	812
21,475	22,088	22,915
39,539	38,328	38,856
42,401	43,289	37,914
123,761	115,101	126,029
27,858	33,214	32,656
11,819	6,668	7,117
0	0	0
1,367,492	1,441,139	1,577,086

2019-20 FUND 27 REVENUES



2019-20 FUND 27 EXPENDITURES



Fund #38 - Debt Service

Revenues

Property Tax Levy

Interest

Total Revenues

Audited Budget 2017-18	Unaudited Budget 2018-19	Original Budget 2019-20
173,313	165,812	133,781
85	132	100
173,398	165,944	133,881

Expenditures

Unfunded Liability Loan Principal

Unfunded Liability Loan Interest

Total Expenditures

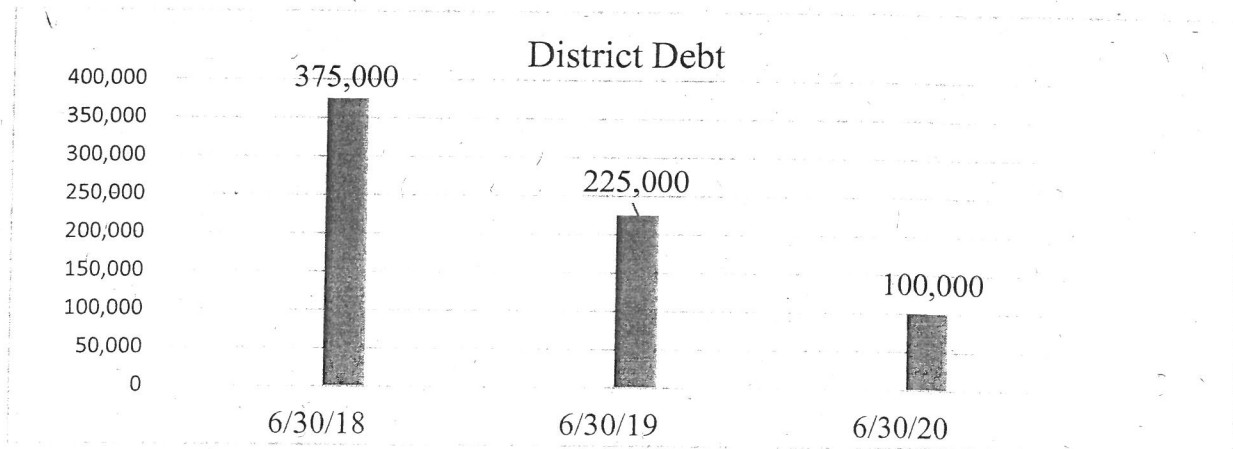
150,000	150,000	125,000
27,063	19,563	12,063
177,063	169,563	137,063

Long Term Debt Balances

WRS Unfunded Liability (Ends 2021)

Change over previous year

6/30/18	6/30/19	6/30/20
375,000	225,000	100,000
-29%	-40%	-56%



Fund #41 - Capital Expansion Fund

Revenues

Property Tax Levy

Interest

Total Revenues

Audited Budget 2017-18	Unaudited Budget 2018-19	Original Budget 2019-20
100,000	100,000	300,000
492	2,747	3,500
100,492	102,747	303,500

Expenditures

Purchased Services

Equipment Replacement

Total Expenditures

-	-	25,000
-	-	100,000
-	-	125,000

Total Assets

6/30/2018	6/30/2019	6/30/2020
316,600	419,347	597,847

Fund #46 - Long-Term Capital Improvement Fund

	Audited Actual 2017-18	Unaudited Actual 2018-19	Original Budget 2019-20
<u>Revenues</u>			
Transfer from General Fund	-	50,500	-
Interest	-	-	505
Total Revenues	-	50,500	505
 Total Assets	 6/30/2018	 6/30/2019	 6/30/2020
	-	50,500	51,005

Fund #50 - Food Service

	Audited Actual 2017-18	Unaudited Actual 2018-19	Original Budget 2019-20
<u>Revenues</u>			
Adult Purchases	9,934	10,420	10,000
Student Purchases	140,491	119,297	119,000
State Funds	8,536	9,088	8,480
Federal Funds	297,210	317,551	304,960
Misc. Revenues	0	0	0
Total Revenues	456,171	456,356	442,440
 <u>Expenditures</u>			
Salaries - Cooks	134,151	132,380	148,945
Fringes - Cooks	78,158	80,122	82,594
Purchased Services	15,187	17,387	18,400
Food	177,306	170,030	173,925
Non-capital and Capital Equipment	1,898	37,540	22,000
Misc - Dues - Fees	1,418	1,522	1,700
Total Expenditures	408,118	438,981	447,564

Fund #60 - Student Activity Fund

	Audited Actual 2017-18	Unaudited Actual 2018-19	Original Budget 2019-20
Assets	146,671	146,671	145,000
Liabilities	146,671	146,671	145,000

Fund #72 - Trust Fund

	Audited Actual 2017-18	Unaudited Actual 2018-19	Original Budget 2019-20
Assets	93,923	91,278	91,278
Liabilities	93,923	91,278	91,278
Revenues	7,198	5,354	5,000
Expenditures	6,750	8,000	5,000

Fund #80 - Community Service

	Audited Actual 2017-18	Unaudited Actual 2018-19	Original Budget 2019-20
<u>Revenues</u>			
Current Property Tax Levy	40,000	40,000	40,000
Community Service Fees	6,718	5,184	142,000
Total Revenues	46,718	45,184	182,000
<u>Expenditures</u>			
Salaries & Fringes	27,774	26,154	166,076
Purchased Services	2,131	2,864	3,100
General Supplies	7,398	9,442	12,500
Dues and Fees	100	300	300
Total Expenditures	37,402	38,760	181,976

Fund 80 Budget Information

This fund was established to pay for activities that are available to the Chequamegon School District community members. The fund covers operational expenses for the pool and fitness center, such as supplies and staffing, when they are open to the public. It is also used to support middle school sports, which are available to all middle school aged residents whether or not they attend the Chequamegon School District.

New for 2019-20, the Chequamegon School District has opened the Chequamegon Early Learning Center (CELC), which will provide daycare services for children ages 2 months to 5 years. The revenues and expenditures for the CELC will be reported in Fund 80. It is expected that the CELC will be self-supporting. The tax levy for Fund 80 will be \$40,000; it has been at this level since the 2016-17 fiscal year.