



# CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT



## Annual Meeting and Budget Hearing



September 23, 2013

*"Big Enough for Opportunities, Small Enough to Care."*

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## ***BOARD OF EDUCATION***

		Term Expires
Carri Traczyk	President	2015
Kenneth Jost	Vice President	2014
Natalie Springer	Clerk	2016
Janene Haselhuhn	Treasurer	2015
David Bonczyk	Member	2016
Earl Grover	Member	2016
Barbara Reisner	Member	2014

## ***ADMINISTRATION***

Mark Johnson  
District Administrator  
(715) 924-2226

Tammy Lenbom  
Business Manager  
(715) 924-2226

Cecilia Marc  
Elementary School Principal  
(715) 924-2244

Patrick Gretzlock  
MS/HS Assistant Principal/Athletic Director  
(715) 924-3136

Larry Zeman  
MS/HS Principal  
(715) 924-3137

Linda Zeman  
Director of Special Education  
715-924-2244

## ***BUILDINGS IN THE SCHOOL DISTRICT***

Chetek-Weyerhaeuser Middle/ High School Phone: (715) 924-3137  
1001 Knapp Street Fax: (715) 924-2921  
Chetek, WI 54728

Roselawn Elementary School Phone: (715) 924-2244  
1201 6th Street Fax: (715) 924-2279  
Chetek, WI 54728

**ANNUAL MEETING**

**AGENDA**

**SEPTEMBER 23, 2013, 7:30 P.M.**

Chetek-Weyerhaeuser High School/Middle School IMC

- I** Call meeting to order.
- II** Election of chairperson.
- III** Clerk report of notice given for meeting and filing of said proof.
- IV** Reading of minutes of previous district meetings:
  - A. September 24, 2012, CWASD-Annual Meeting
- V** Treasurer's reports and audit summary.
- VI** Presentation of budget.
- VII** Hearing on the budget.
- VIII** Vote on resolutions:
  - A. Establish salaries and mileage of school board members.
  - B. Approval of the school district tax levy for the 2013-14 school year.
  - C. Approval of sale of property.
- IX** Other new business.
- X** Adjournment.

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT  
CHETEK, WI 54728

Minutes of the Annual & Budget Hearing Meeting Board of Education September 24, 2012

Meeting was called to order by Vice President Ken Jost at 7:53 p.m.

Motion by Dave Wierzba, seconded by Earl Grover to nominate Ken Jost to chair the meeting. Motion carried.

The Clerk gave proof of notice for the meeting and filing of said proof.

Motion by Al Brown Seconded by Dave Wierzba to approve the minutes of the Chetek-Weyerhaeuser Area School District as printed and place them on file. Motion carried.

Motion by Barb Reisner, seconded by Ken Jost to approve the Treasurer's Report from the Chetek-Weyerhaeuser Area School District and the preliminary audit letter from LarsonAllen and place it on file. Motion carried.

Al Brown and Tammy Lenbom presented the 2012-13 district budget hearing.

**Resolutions:**

A. Motion by Ken Jost, Seconded by Al Brown, to approve Resolution A as printed for the Board member salaries for each member to be paid \$1200. per year and the Clerk and the President to receive an additional \$300 per year. Motion carried with 18 voting in favor. Five people voted against.

B. Motion by Wierzba, seconded by Grover to approve the Resolution B for Tax Levy of \$8,233,583 for 2012-13 which is reduced from \$8,593,081 in 2011-12 to be levied on the taxable property of the district for school purposes for the year 2011-12 in accordance with the recommendation of the school board as presented by administration. Motion carried.

C. Motion by Tammy Lenbom seconded by Ceil Marc to approve Resolution C to authorize the sale of any property (i.e. books, desks, tables, etc.) belonging to and not needed by the district. Motion carried.

Motion by Natalie Springer, seconded by Earl Grover to set the date for the Annual meeting for 2013 for September 23, 2013 at 7:30 p.m. Motion carried.

Hearing no new business, Motion by Al Brown, seconded by Tammy Lenbom to adjourn at 8:02 pm

Board members present: Grover, Haselhuhn, Jost, Reisner, Traczyk, Wierzba, and Springer.

(27 people were present including seven board members).

Natalie Springer, Clerk

September 6, 2013

TO: Taxpayers and Interested Citizens  
FROM: Mark Johnson, Superintendent  
SUBJECT: Budget Message

The Chetek-Weyerhaeuser Area School District is entering its fourth year operating as a consolidated school district. Since the time of the consolidation, the new school district of Chetek and Weyerhaeuser has been highly successful in its mission to create a high-performing and fiscally responsible entity. The financial strength of the district is evidenced by the fact that the district possesses a fund balance amount that is sufficient so that short-term borrowing for cash flow purposes can be avoided and would allow the district to set aside sufficient assets to realize its long-range goals. Further, we have been fortunate enough that staff reductions, due to financial reasons, have not occurred for the past two years.

Citizens will find that this document contains a very descriptive analysis of the financial picture of the school district. Even though this document stands as a summary, it contains extremely valuable and relevant information. It is our hope, that all who view this document see that through hard work, focus, dedication, and collaboration, the Chetek-Weyerhaeuser Area School District demonstrates excellence both academically and fiscally.

Features of this document include such items as:

- Treasurer's Report
- Annual Budget Detail
- Tax Levy Information
- Explanation of Budgetary Terminology
- Revenue Limit Calculation
- Detailed Revenues and Expenditures
- Mill Rate
- Pupil Membership

As we enter the next budget cycle, I am confident that this school district has a sufficient balance between providing what our staff and students need while still being very conscientious about the financial future of the school district. We will continue to make the data-driven decisions based on what is best for students and what is best for the financial viability of the school district. Careful, long-term planning will allow us to ensure that the financial stability of the district is not compromised. We will strive to prepare our students for college and/or career readiness while being fiscally responsible along the way.

# Chetek-Weyerhaeuser Area School District

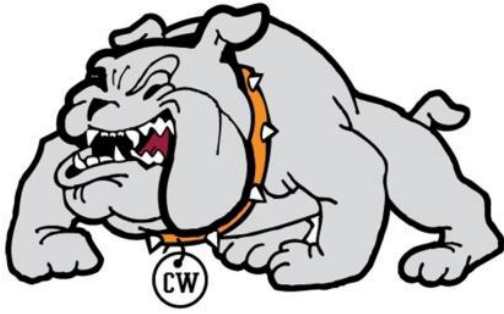
## NOTICE OF ANNUAL MEETING & BUDGET HEARING

Notice is hereby given to the qualified electors of the Chetek-Weyerhaeuser Area School District, that the Annual Meeting, (Wisconsin Statutes Section 120.08 (1)) including the Budget Hearing (Wisconsin Statutes Section 65.90 (4)), of said school district for the transaction of business, will be held in the Chetek-Weyerhaeuser High School/Middle School IMC on the 23th day of September, 2013 at 7:30 o'clock in the P.M. Copies of the detailed budget document are available for review at the School District Administration Office, 1001 Knapp Street, Chetek, Wisconsin or on the district website at: <http://www.cwasd.k12.wi.us>.

Dated this 11th day of September, 2013

Natalie Springer  
District Clerk

Published on: September 11, 2013  
September 18, 2013



## *Chetek-Weyerhaeuser Area School District*

### CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT AUDIT REPORT NOTATIONS and TREASURER'S REPORT

The audit of the financial statements for the Chetek-Weyerhaeuser Area School District for the year ending June 30, 2013 has been completed. The audit report and management letter will soon be available in the district administrator's office for distribution to the Board of Education and for public review. The following is a brief summation of major financial items.

Total revenues for the school year ended June 30, 2013 were \$16,234,819 and expenditures totaled \$15,528,274.

June 30, 2013 cash and investment balances were as follows:

General Fund	\$ 4,677,053
Public Purpose Trust Fund	243
Special Education Fund	13,082
Debt Service Fund	105,917
Food Service Fund	6,789
Pupil Activity Fund	81,394
Private Benefit Trust Fund	10,000
Community Service Fund	<u>96,613</u>
	<u>\$ 4,991,091</u>

Accounts receivable and accounts payable totaled \$3,767,583 and \$448,818, respectively, at June 30, 2013.

The District's indebtedness on long-term loans at June 30, 2013 totaled \$5,165,737 with scheduled maturities extending to the year 2023.

Respectfully submitted,  
Janene Haselhuhn, CWASD Treasurer



**CHETEK-WEYERHAEUSER BUDGET ADOPTION 2013-2014**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance (Account 930 000)	4,846,385	7,199,490	7,967,333
Residual Equity Transfers In (Account 992 000)	0	0	0
Residual Equity Transfers Out (Account 991 000)	0	0	0
Ending Fund Balance, Reserved (Acct. 931 000)	0	0	0
Ending Fund Balance, Designated (Acct. 932 000)	7,199,490	7,967,333	7,817,333
Ending Fund Balance, Unappropriated (Acct. 933 000)			
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>7,199,490</b>	<b>7,967,333</b>	<b>7,817,333</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Operating Transfers-in	0	0	0
<i>Local Sources</i>			
210 Taxes	7,447,737	7,467,231	8,027,844
230 Inter-fund payments	0	0	0
240 Payments for Services	0	0	0
260 Non-Capital Sales	1,037	1,647	1,050
270 School Activity Income	18,343	9,771	0
280 Interest on Investments	4,599	15,226	20,000
290 Other Revenue, Local Sources	29,835	7,758	1,600
<b>Subtotal Local Sources</b>	<b>7,501,551</b>	<b>7,501,633</b>	<b>8,050,494</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0	0	0
340 Payments for Services	220,567	408,197	205,663
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>220,567</b>	<b>408,197</b>	<b>205,663</b>
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Intermediate Sources</i>			
510 Transit of Aids	8,625	8,459	8,080
530 Payments for services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	8,080
<b>Subtotal Intermediate Sources</b>	<b>8,625</b>	<b>8,459</b>	<b>8,080</b>
<i>State Sources</i>			
610 State Aid - Categorical	96,044	95,775	94,360
620 State Aid - General	4,728,612	4,308,754	4,116,929
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	305,727	263,925	292,500
660 Other State Revenue Through Local Units	89	30,095	0
690 Other Revenue	2,868	3,808	4,164
<b>Subtotal State Sources</b>	<b>5,133,340</b>	<b>4,702,357</b>	<b>4,507,953</b>

<b>CHETEK-WEYERHAEUSER BUDGET ADOPTION 2013-2014</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
<i><b>Federal Sources</b></i>			
710 Transit of Aids	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	318,251	284,031	163,229
750 IASA Grants	320,383	388,085	404,571
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	0	0	0
790 Other Federal Revenue - Direct	398,464	8,058	0
<b>Subtotal Federal Sources</b>	<b>1,037,098</b>	<b>680,174</b>	<b>567,800</b>
<i><b>Other Financing Sources</b></i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	8,706	311	0
870 Long-Term Obligations	0	0	0
890 Miscellaneous	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>8,706</b>	<b>311</b>	<b>0</b>
<i><b>Other Revenues</b></i>			
960 Adjustments	0	0	0
970 Refund of Disbursement	69,664	88,345	92,370
980 Medical Service Reimbursement	312	156	0
990 Miscellaneous	1,238	61,793	100
<b>Subtotal Other Revenues</b>	<b>71,214</b>	<b>150,294</b>	<b>92,470</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,981,101</b>	<b>13,451,426</b>	<b>13,432,460</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i><b>Instruction</b></i>			
110 000 Undifferentiated Curriculum	2,201,050	2,166,454	2,211,169
120 000 Regular Curriculum	2,371,629	2,646,013	2,813,910
130 000 Vocational Curriculum	299,764	348,238	524,697
140 000 Physical Curriculum	588,795	212,881	259,765
160 000 Co-Curricular Activities	241,203	253,631	277,744
170 000 Other Special Needs	34,514	39,482	62,000
<b>Subtotal Instruction</b>	<b>5,736,955</b>	<b>5,666,699</b>	<b>6,149,285</b>
<i><b>Support Sources</b></i>			
210 000 Pupil Services	336,520	332,642	320,224
220 000 Instructional Staff Services	279,844	329,971	327,854
230 000 General Administration	244,404	236,474	259,648
240 000 School Building Administration	518,790	528,142	568,612
250 000 Business Administration	2,109,229	2,401,160	2,518,707
260 000 Central Services	390,788	467,549	510,979
270 000 Insurance & Judgments	138,178	127,910	189,038
280 000 Debt Services	0	0	0
290 000 Other Support Services	344,445	310,112	325,448
<b>Subtotal Support Sources</b>	<b>4,362,198</b>	<b>4,733,960</b>	<b>5,020,509</b>

**CHETEK-WEYERHAEUSER BUDGET ADOPTION 2013-2014**

<b>GENERAL FUND (FUND 10) Continued</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Operating Transfers	608,610	1,319,356	1,293,016
430 000 Instructional Service Payments	894,269	962,484	1,025,660
490 000 Other Non-Program Transactions	25,963	1,085	93,990
<b>Subtotal Non-Program Transactions</b>	<b>1,528,843</b>	<b>2,282,925</b>	<b>2,412,666</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>11,627,996</b>	<b>12,683,584</b>	<b>13,582,460</b>
<b>SPECIAL PROJECT FUNDS (FUND 21, 23, 27 &amp; 29)</b>			
900 000 Beginning Fund Balance	1168	243	243
<b>900 000 Ending Fund Balance</b>	<b>243</b>	<b>243</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,344,511</b>	<b>1,429,471</b>	<b>1,558,891</b>
100 000 Instruction	963,907	1,075,084	1,158,701
200 000 Support Services	342,588	325,477	365,348
400 000 Non-Program Transactions	38,941	28,910	35,085
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,345,436</b>	<b>1,429,471</b>	<b>1,559,134</b>
<b>DEBT SERVICE FUND (FUND 38 &amp; 39)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	122,342	115,131	105,917
992 000 Residual Equity Transfers In (Account 992 000)	0	0	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
<b>900 000 ENDING FUND BALANCES</b>	<b>115,131</b>	<b>105,917</b>	<b>96,188</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,099,832</b>	<b>1,750,519</b>	<b>1,092,864</b>
281 000 Long-Term Capital Debt	1,021,372	997,485	1,011,819
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	85,672	749,155	81,560
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,107,044</b>	<b>1,759,733</b>	<b>1,093,379</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>5,565,000</b>	<b>4,860,00</b>	<b>4,120,000</b>
<b>CAPITAL PROJECTS FUND (FUND 41, 48 &amp; 49)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	231,860	0	0
992 000 Residual Equity Transfers In (Account 992 000)	0	0	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
<b>900 000 Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
100 000 Instructional Services	0	0	0
200 000 Support Services	231,860	0	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>231,860</b>	<b>0</b>	<b>0</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	48,766	51,293	8,224
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
<b>900 000 ENDING FUND BALANCE</b>	<b>51,293</b>	<b>8,224</b>	<b>8,224</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>495,706</b>	<b>468,732</b>	<b>496,048</b>
200 000 Support Services	493,179	511,801	496,048
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>493,179</b>	<b>511,801</b>	<b>496,048</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	93,424	73,528	95,116
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
<b>900 000 ENDING FUND BALANCE</b>	<b>73,528</b>	<b>95,116</b>	<b>95,116</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>435,135</b>	<b>444,604</b>	<b>450,000</b>
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
300 000 Community Services	455,030	423,016	450,000
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>455,030</b>	<b>423,016</b>	<b>450,000</b>
<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUND 90)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	0	0	0
<b>900 000 ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>

Resolution A

**RESOLUTION TO FIX SALARIES AND  
MILEAGE OF SCHOOL BOARD MEMBERS**

Be it resolved that the electors of the Chetek-Weyerhaeuser Area School District fix the yearly salary of school board members as per the following:

The president and clerk shall receive \$1500; all other members shall receive \$1200.

Be it further resolved that the following expenses be paid when school board members attend development workshops, seminars, and state and national conventions:

1. Transportation - coach airfare or mileage at the current federal rate.
2. Fees and Registrations - as required for participation at meeting.
3. Hotel/Motel - at a reasonable room rate.
4. Expenses for meals are determined by domestic per diem rates.  
Additional costs will be reimbursed when submitted with a valid receipt.
5. Each board member shall receive \$75 per day for attendance at school board development workshops, seminars, and state and national conventions.

Introduced by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Date  
: \_\_\_\_\_

Signed:  
\_\_\_\_\_  
District Clerk

**RESOLUTION FOR TAX LEVY**

Be it resolved by the Chetek-Weyerhaeuser Area School District that a tax levy of \$8,869,838 be levied on the taxable property of the district for school purposes for the year 2013-2014 in accordance with recommendation of the school board.

Introduced by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Date: \_\_\_\_\_

Signed:

\_\_\_\_\_  
District Clerk

**RESOLUTION FOR SALE OF PROPERTY**

To authorize the sale of any property belonging to and not needed by the district.

Introduced by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Date: \_\_\_\_\_

Signed:

\_\_\_\_\_  
District Clerk



# SUPPLEMENTAL INFORMATION





## EXPLANATION OF THE BUDGET

The State of Wisconsin uses a financial accounting system called WUFAR (Wisconsin Uniform Financial Accounting Requirements). WUFAR is basically divided into three areas: (1) instruction - activities dealing directly with the interactions between students and teachers; (2) support services - services which provide administrative, technical (such as guidance and library) and logistical support to facilitate and enhance instruction, and (3) non-program transactions.

### COMMON FUNDS

Common funds, as the name implies, are those WUFAR dimensions which are in the common use by school districts in Wisconsin. The Common Funds serve as the basis for State and Federal Reports

#### **10 GENERAL FUND**

The General Fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds.

#### **20 SPECIAL PROJECT FUND**

This fund is used to account for activities which are funded, in whole or in part, by federal or state programs which are designed for specific purposes and which require accounting in a segregated fund (except Title I and Title VI)

#### **30 DEBT SERVICE FUND**

This fund is required by Section 67.11, Wisconsin Statutes. Irrepealable debt tax levy and related revenues are accounted for in this fund along with expenditures for long-term debt retirement. A separate checking and/or investment account must be maintained by the district for this fund.

#### **40 CAPITAL PROJECTS FUND**

This fund is used to account for financial resources involved in the acquisition of capital objects, construction of capital facilities, or maintenance projects. Capital projects financed through long-term borrowing or a sinking fund (sec. 120.10(10)) must be accounted for in this fund. If a capital project is financed through current year tax levy, the General Fund is used rather than the Capital Projects Fund.

#### **50 FOOD SERVICE FUND**

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to Food Service are recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund balance must be retained for future use for Food Services.

#### **60 AGENCY FUND**

The Agency Fund (formerly Student Activity Fund) is used to account for assets held by the District for student organizations. This fund is treated as balance sheet accounts. However, records of revenues and expenditures must be maintained in auxiliary accounts at locations administering the accounts. Programs or organization dimensions may be used to differentiate between various student organizations.

## **funds continued**

### **72 PRIVATE BENEFIT TRUST FUND**

This fund is used to account for gifts and donations specified for benefit of private individuals and organizations not under the control of the school board.

Scholarships are recorded in this fund. Cash and investment accounts in this fund are required as specified by donors.

### **80 COMMUNITY SERVICE FUND**

S.120.13 AND 120.61, Wisconsin Statutes, allow a school board to permit use of the district's property for civic purposes. Should the Board elect to provide services which have the primary function of serving the community and which are not classified as instructional or supporting services for school educational programs such as adult education, community recreation, elderly food service programs, day care services, etc., this fund must be used.

### **90 PACKAGE AND COOPERATIVE PROGRAM FUND**

Subfunds in Fund 90 involve multidistrict projects for which it is necessary to keep a separate record of expenditures so that participant districts' share will be determined accurately. Projects must be covered by a written agreement approved by the school board of each participating district. This will normally be a contract with CESA, CHCEB or other school districts.

## FUNCTION DIMENSION

### DESCRIPTION OF WUFAR ACCOUNTING BY MAJOR FUNCTION

Function means the purpose for which an object is used. Function includes the activities or actions, which are performed to accomplish the objectives of an enterprise.

110 000	Undifferentiated Curriculum - An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils such as a K-4 teacher.
120 000	Regular Curriculum - An instructional situation in which a teacher is responsible for providing instruction to a group of pupils in only one curricular area; I.e., a departmentalized approach (grades 5-12).
130 000	Vocational Curriculum - A vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes and appreciations that relate to the world of work.
140 000	Physical Curriculum - The body of related subject matter and activities in health and daily living such as physical education, driver education and summer recreation.
150 000	Special Curriculum - A special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program, and are provided for exceptional pupils by specially qualified personnel. A subdivision of this sub-function is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs of children who are gifted and talented and children who are limited as a result of physical, social, cultural, mental or emotional conditions.
160 000	Co-Curricular Activities - Co-Curricular activities are comprised of the group of school sponsored activities designed to provide opportunities for pupils to participate in such experiences on an individual basis in small groups or large groups at school events such as athletic events, forensics, etc.
210 000	Pupil Services - Activities designed to assess and improve the well being of students and to supplement the teaching process such as guidance, nurse and psychologist services.
220 000	Instructional Staff Services - Activities associated with assisting the instructional staff in providing learning experiences for students such as library and audio-visual services.
230 000	General Administration - Activities concerned with establishing and administering policy in connection with operating the school district such as the School Board and Office of the Superintendent.
240 000	School Building Administration - Activities of Principals concerned with overall responsibility for a school building.

## **functions continued**

- 250 000 Business Administration - Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district including fiscal and internal services necessary for operating the school.
- 251 000 Direction of Business - The activities of directing, managing and supervising the business concerns of the school district.
- 252 000 Fiscal - Activities concerned with the fiscal operation of the school district
- 253 000 Operation - Activities concerned with keeping the physical plant open, comfortable and safe for use including all utilities.
- 254 000 Maintenance - Activities concerned with keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings and grounds.
- 255 000 Facilities Acquisition/Remodeling - Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings and addition to buildings.
- 256 000 Pupil Transportation - Activities concerned with conveyance of students to and from school and trips to school activities.
- 260 000 Central Services - This area includes activities which support instructional and support services and are district wide in nature.
- 263 000 Telephone and Postage - Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information.
- 264 000 Physical Exams - Activities concerned with maintaining an efficient staff including physical exams.
- 266 000 Technology Services - Activities concerned with information technology.
- 270 000 Insurance and Judgments - This function includes premiums for drivers education vehicles; student accident; liability; property; fidelity bond; unemployment compensation judgment and other insurance premiums (except staff fringe benefit insurance coverage).
- 280 000 Interest - This area includes payment of principal and interest and processing cost for short-term loans.
- 290 000 Other Support Services - Salary and benefits for school aides and also benefits paid to or on behalf of former employees of the district as a part of their early retirement program.
- 299 000 Transfer - Transfer of money to other functions.
- 400 000 Non-Program Transaction - Non-program changes are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost since a transfer out of one fund is exactly balanced by transfer into another fund.

## REVENUE LIMIT CALCULATION

The local tax levy is determined by the STATE REVENUE LIMITS. The following steps are used to determine the REVENUE LIMITS and the LOCAL TAX LEVY.

2012-13 Property Tax (Fund 10 & 38)		7,675,912
2012-13 Computer Aid	+	3,808
2012-13 State Aids	+	2,282,151
2012-13 Declining Enrollment & Hold Harmless	-	183,534
<b>BASE</b>	<b>=</b>	<b>9,778,337</b>
Divide by three year average student membership (2010,2011,2012)	/	1064
Base per member	=	9,190
Allowed per pupil increase/decrease	+	75
New maximum base per member	=	9,265
New three year average student membership (2011,2012,2013)	X	1042
New revenue limit	=	9,654,307
Hold Harmless Exemption	+	124,030
Declining Enrollment Exemption	+	203,834
<b>REVENUE LIMIT</b>	<b>=</b>	<b>9,982,171</b>
Estimated State Aid for 2013-14	-	1,745,644
Referendum Approved Debt	+	567,475
Community Services	+	70,000
Estimated Computer Aid for 2012-13	-	<u>4,164</u>
Estimated Local Tax Levy		8,869,838

**CHETEK-WEYERHAEUSER BUDGET PUBLICATION, 2013-2014**

<b>GENERAL FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance	4,846,385	7,199,490	7,967,333
Net Residual Equity Transfers In (Out)	0	0	0
<b>Ending Fund Balance</b>	<b>7,199,490</b>	<b>7,967,333</b>	<b>7,817,333</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	7,501,551	7,501,633	8,050,494
Inter-district Payments (Source 300 + 400)	220,567	408,197	205,663
Intermediate Sources (Source 500)	8,625	8,459	8,080
State Sources (Source 600)	5,133,340	4,702,357	4,507,953
Federal Sources (Source 700)	1,037,098	680,175	567,800
All Other Sources (Source 800 + 900)	79,920	150,605	92,470
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,981,101</b>	<b>13,451,426</b>	<b>13,432,460</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	5,736,955	5,666,699	6,149,285
Support Services (Function 200 000)	4,362,198	4,733,960	5,020,509
Non-Program Transactions (Function 400 000)	1,528,842	2,282,925	2,412,666
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>11,627,995</b>	<b>12,683,584</b>	<b>13,582,460</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance	1,168	243	243
<b>Ending Fund Balance</b>	<b>243</b>	<b>243</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,344,511</b>	<b>1,429,471</b>	<b>1,558,891</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,345,436</b>	<b>1,429,471</b>	<b>1,559,134</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance	122,342	105,917	96,703
Net Residual Equity Transfers In (Out)	0	0	0
<b>Ending Fund Balance</b>	<b>115,131</b>	<b>96,703</b>	<b>96,188</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,099,832</b>	<b>1,750,519</b>	<b>1,092,864</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,107,044</b>	<b>1,759,733</b>	<b>1,093,379</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance	231,860	0	0
Net Residual Equity Transfers In (Out)	0	0	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>231,860</b>	<b>0</b>	<b>0</b>

**CHETEK-WEYERHAEUSER BUDGET PUBLICATION, 2013-2014**

<b>FOOD SERVICE FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance	48,766	51,293	8,224
Residual Equity Transfers Out	0	0	0
<b>Ending Fund Balance</b>	<b>51,293</b>	<b>8,224</b>	<b>8,224</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>495,706</b>	<b>468,732</b>	<b>496,048</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>493,179</b>	<b>511,801</b>	<b>496,048</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance	93,424	73,528	95,116
Residual Equity Transfers Out	0	0	0
<b>Ending Fund Balance</b>	<b>73,528</b>	<b>95,116</b>	<b>95,116</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>435,135</b>	<b>444,604</b>	<b>450,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>455,030</b>	<b>423,016</b>	<b>450,000</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
Beginning Fund Balance	0	0	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>15,260,545</b>	<b>16,807,605</b>	<b>17,181,021</b>
Interfund Transfers (Source 100) - ALL FUNDS	608,610	1,319,356	1,025,659
Interfund Payments (Source 230) -- ALL FUNDS	0	0	0
Refinancing Expenditures (FUND 30)	0	0	0
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>14,651,935</b>	<b>15,488,249</b>	<b>16,155,362</b>
<b>PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>-31.66%</b>	<b>5.71%</b>	<b>4.31%</b>

**CHETEK-WEYERHAEUSER BUDGET PUBLICATION 2013-14**

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
General Fund	7,438,873	7,458,479	8,014,930
Debt Service Fund	1,084,208	583,158	784,908
Capital Expansion Fund	0	0	0
Community Service Fund	70,000	70,000	70,000
<b>TOTAL SCHOOL LEVY</b>	<b>8,593,081</b>	<b>8,111,637</b>	<b>8,869,838</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>4.13%</b>	<b>-5.60%</b>	<b>9.35%</b>

The below listed new or discontinued programs have a financial impact on the proposed 2013-2014 budget:	
<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
None	
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Technology Education-Welding and Machining Program	\$260,000

<b>YEAR</b>	<b>MILL RATE</b>	<b>TAX LEVY</b>
11-12	10.05326	8,593,081
12-13	10.14591	8,111,637
*13-14	11.09426	8,869,838

\*Estimated

The Board of Education will certify a levy amount sufficient to operate our schools by November 1.



**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT**

**DETAILED REVENUES 2013-14**

FUND	SOURCE	AUDITED	UNAUDITED	BUDGET
		2011-12	2012-13	2013-14
10	PROPERTY TAX	7,438,873	7,458,479	8,019,044
10	MOBIL HOME TAX	8,864	8,752	8,800
10	RESALE (NON CAPITAL)	1,037	1,647	1,050
10	ADMISSION TEAM SPORTS	18,343	9,771	0
10	INTEREST ON INVESTMENTS	4,599	15,226	20,000
10	GIFTS	750	1,600	1,000
10	STUDENT FEES AND ATHLETIC FEES	15,449	0	0
10	STUDENT FINES	221	178	100
10	MISCELLANEOUS	13,415	5,980	500
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>7,501,551</b>	<b>7,501,633</b>	<b>8,050,494</b>
10	OPEN ENROLLMENT TUITION/SHARED NURSE	220,567	408,197	205,663
	<b>INTERDISTRICT PAYMENTS/WIS</b>	<b>220,567</b>	<b>408,197</b>	<b>205,663</b>
10	TRANSIT OF FEDERAL AIDS	8,625	8,459	8,080
	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>8,625</b>	<b>8,459</b>	<b>8,080</b>
10	TRANSPORTATION AID STATE	58,255	59,799	58,000
10	LIBRARY AID STATE	37,789	35,976	36,360
10	EQUALIZATION AID STATE	2,533,714	2,282,151	1,745,644
10	HIGH POVERTY AID/ONE TIME AID	0	53,200	0
10	INCENTIVE AID	2,194,898	1,973,403	2,371,285
10	TITLE V-B CHARTER SCHOOL GRANT	209,748	153,857	80,000
10	SAGE GRANT	305,727	263,925	292,500
10	STATE COMPUTER AID	2,868	3,808	4,164
10	OTHER REVENUE FROM STATE	89	30,095	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>5,343,088</b>	<b>4,856,214</b>	<b>4,587,953</b>
10	TITLE II PART A	49,754	71,659	83,229
10	TITLE IV-B COMMUNITY LEARNING CTR (CLC)	57,439	58,516	0
10	PEP GRANT	398,464	8,058	0
10	IASA TITLE I/ARRA	321,693	388,085	404,571
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>827,350</b>	<b>526,318</b>	<b>487,800</b>
10	SALE OF FIXED ASSETS	8,706	311	0
10	<b>OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
10	INSURANCE LOSSES	0	0	100
10	REFUND OF DISBURSE AIDABLE/CY PRES	71,214	150,293	92,370
	<b>OTHER REVENUES</b>	<b>79,920</b>	<b>150,604</b>	<b>92,470</b>
<b>10</b>	<b>GENERAL FUND TOTAL</b>	<b>13,981,101</b>	<b>13,451,425</b>	<b>13,432,460</b>

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT**

**DETAILED REVENUES 2013-14**

27	OPERATING TRANSFER IN	608,610	819,356	993,959
27	PAYMENT FOR SERVICES	14,352	23,203	0
	<b>INTERDISTRICT PAYMENTS/WIS</b>	<b>622,962</b>	<b>842,559</b>	<b>993,959</b>
27	HANDIC AID VIA CESA	4,912	1,879	2,600
27	FEDERAL AID TRANSIT FROM INTER. SOURCES	0	0	0
	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>4,912</b>	<b>1,879</b>	<b>2,600</b>
27	HANDICAPPED CHILDREN AID	341,280	298,565	276,964
27	FLOW THROUGH/EARLY CHILDHOOD	231,584	182,953	250,368
27	MEDICAID	143,772	103,515	35,000
	<b>REVENUE FROM STATE SOURCES</b>	<b>716,636</b>	<b>585,033</b>	<b>562,332</b>
<b>27</b>	<b>SPECIAL EDUCATION TOTAL</b>	<b>1,344,511</b>	<b>1,429,471</b>	<b>1,558,892</b>
	<b><i>SUBTOTAL FUNDS 10, 27</i></b>	<b>15,325,612</b>	<b>14,880,896</b>	<b>14,991,352</b>
38	CURRENT YEAR PROPERTY TAX/BOND REVENUE/QSCB	217,433	884,655	213,320
39	CURRENT YEAR PROPERTY TAX/INTERFUND TRANSFER	866,775	865,725	867,475
39	INTEREST ON INVESTMENTS	15,624	139	12,069
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>1,099,832</b>	<b>1,750,519</b>	<b>1,092,864</b>
<b>38&amp;9</b>	<b>DEBT SERVICE FUND TOTAL</b>	<b>1,099,832</b>	<b>1,750,519</b>	<b>1,092,864</b>
<b>49</b>	<b>OTHER CAPITAL PROJECTS FUND(ROOF)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL (FUND 10, 27, 38, 39 &amp; 49)</b>	<b>16,425,444</b>	<b>16,631,415</b>	<b>16,084,216</b>
50	OPERATING TRANSFERS IN PUPILS (INCLUDING LUNCH, BREAKFAST & ALA CARTE)/OTHER	0	0	0
50	ADULTS	180,390	169,432	178,856
50	ADULTS	8,246	9,922	10,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>188,636</b>	<b>179,354</b>	<b>188,856</b>
50	FOOD SERVICE AID	11,302	10,770	14,500
	<b>REVENUE FROM STATE SOURCES</b>	<b>11,302</b>	<b>10,770</b>	<b>14,500</b>
50	USDA COMMODITIES	26,983	30,086	27,692
50	FOOD SERVICE AID	268,784	248,523	265,000
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>295,767</b>	<b>278,609</b>	<b>292,692</b>
<b>50</b>	<b>FOOD SERVICE FUND TOTAL (FUND 50)</b>	<b>495,706</b>	<b>468,733</b>	<b>496,048</b>

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT

DETAILED REVENUES 2013-14

80	LOCAL TAXES	70,000	70,000	70,000
80	STUDENT FEES, ADULT EDUCATION	365,135	374,604	380,000
80	REVENUE FROM LOCAL SOURCES	435,135	444,604	450,000
80	<i>COMMUNITY ED FUND TOTAL (FUND 80)</i>	435,135	444,604	450,000
<b>GRAND TOTAL (ALL FUNDS)</b>		<b>17,356,284</b>	<b>17,544,752</b>	<b>17,030,264</b>

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT  
DETAILED EXPENDITURES 2013-14

FUND	FUNCTION	AUDITED 2011-12	UNAUDITED 2012-13	BUDGETED 2013-14
<b>ROSELAWN</b>	10 UNDIFFERENTIATED CURRICULUM	131,430.61	303,433.99	94,996.50
	10 TITLE I & TITLE I ARRA	235,693.40	0.00	253,807.62
	10 GRADE 1	310,170.74	320,655.68	306,209.65
	10 KINDERGARTEN	307,423.24	318,345.46	326,671.66
	10 4 YR KINDERGARTEN	113,949.04	120,183.80	120,253.43
	10 GRADE 2	311,288.84	306,626.02	295,867.36
	10 GRADE 3	287,447.60	287,786.21	296,502.01
	10 GRADE 4	235,106.27	240,551.43	246,220.27
	10 GRADE 5	212,375.24	204,403.95	207,940.19
	10 ART	63,610.29	62,683.96	66,200.58
	10 GENERAL MUSIC	75,661.72	77,894.99	79,059.86
	10 PHY ED	69,353.48	71,635.35	70,708.62
	10 GIFTED AND TALENTED	33,298.71	39,037.05	34,371.44
	10 GUIDANCE	65,611.61	63,283.76	68,666.14
	10 IMPROVEMENT OF INSTRUCTION	2,978.81	1,382.98	49,663.00
	10 ELEMENTARY MEDIA	66,795.66	74,044.13	79,518.08
	10 OFFICE OF THE PRINCIPAL	149,622.69	154,124.43	174,900.92
	10 OPERATIONS	151,749.52	193,842.07	224,489.34
	10 BUILDING MAINTENANCE	2,335.00	9,354.77	6,845.00
	10 FIELD TRIPS	0.00	258.25	4,628.25
	<b>ROSELAWN TOTAL</b>	<b>2,825,902.47</b>	<b>2,849,528.28</b>	<b>3,007,519.92</b>
<b>CW-MS</b>	10 REGULAR CURRICULUM	54,973.09	155,918.42	44,408.50
	10 TITLE I	20,751.17	0.00	74,799.13
	10 ART	18,051.00	18,961.97	25,293.21
	10 FOREIGN LANGUAGE	9,151.69	197,144.65	11,687.64
	10 ENGLISH	179,423.29	9,370.81	230,291.93
	10 MATH	130,311.79	156,625.89	228,830.01
	10 MUSIC-VOCAL	44,327.90	45,132.65	47,416.23
	10 MUSIC-INSTRUMENTAL	29,867.07	31,076.31	33,747.94
	10 SCIENCE	122,002.31	152,964.57	298,714.29
	10 RED CEDAR ENVIRONMENTAL INST.	193,766.02	149,423.21	80,000.00
	10 SOCIAL STUDIES	153,754.14	12,335.44	118,844.27
	10 BUSINESS EDUCATION	9,985.58	15,875.84	0.00
	10 HOME ECONOMICS	13,802.58	14,158.25	4,544.30
	10 TECHNOLOGY EDUCATION	11,414.38	4,869.31	5,444.49
	10 HEALTH/PHYSICAL EDUCATION	50,044.74	43,990.36	87,991.66
	10 STUDENT ACTIVITIES	50.05	174.56	185.00
	10 STUDENT COUNCIL	944.58	84.70	2,574.36
	10 GIFTED AND TALENTED	1,215.12	444.65	16,344.79
	10 GUIDANCE	63,417.17	64,686.28	78,634.17
	10 IMPROVEMENT OF INSTRUCTION	3,375.84	55.50	12,000.00
	10 OFFICE OF THE PRINCIPAL	105,156.89	106,254.88	112,592.84
	10 OPERATIONS	133,036.71	84,004.00	137,118.29
	10 BUILDING MAINTENANCE	3,221.28	3,554.74	3,860.00
10 PUPIL TRAVEL FIELD TRIPS	0.00	0.00	5,127.50	
	<b>MIDDLE SCHOOL TOTAL</b>	<b>1,352,044.39</b>	<b>1,267,106.99</b>	<b>1,660,450.55</b>

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT  
DETAILED EXPENDITURES 2013-14

FUND	FUNCTION	AUDITED 2011-12	UNAUDITED 2012-13	BUDGETED 2013-14
<b>CW-HS</b>	10 REGULAR CURRICULUM	67,675.02	61,096.86	70,123.50
	10 ART	74,175.56	73,800.98	69,931.64
	10 ENGLISH	208,861.56	232,655.05	214,329.03
	10 SPANISH	62,980.57	64,306.13	69,830.80
	10 MATH	180,332.39	172,874.84	205,401.33
	10 MUSIC-VOCAL	47,709.33	48,312.79	47,266.23
	10 MUSIC-INSTRUMENTAL	60,733.76	62,319.27	63,574.48
	10 SCIENCE	253,686.13	240,209.96	242,846.69
	10 SOCIAL STUDIES	226,111.50	242,216.30	191,619.80
	10 BUSINESS EDUCATION	76,700.83	111,154.64	51,627.11
	10 HOME ECONOMICS	61,557.38	61,926.54	75,991.75
	10 TECHNOLOGY EDUCATION	126,303.34	132,787.58	387,089.53
	10 HEALTH	15,070.83	19,040.17	20,449.63
	10 PHYSICAL EDUCATION	57,236.87	65,288.12	80,614.65
	10 DRAMA CLUB	1,541.03	4,659.44	3,250.00
	10 MISC. CO-CURRICULAR/FBLA	6,106.68	10,552.63	6,597.21
	10 NATIONAL HONOR SOCIETY	1,624.29	1,772.69	3,108.02
	10 YEARBOOK	1,498.86	2,905.61	1,810.06
	10 FORENSICS	2,665.63	3,657.02	5,810.06
	10 CO-CURRICULAR (ALL SPORTS)	71,991.22	72,893.70	76,348.84
	10 GIRLS BASKETBALL	17,848.19	22,905.12	15,939.79
	10 GIRLS CHEERLEADING	3,864.47	1,745.87	2,009.36
	10 GIRLS GOLF	3,795.27	3,850.74	5,963.12
	10 GIRLS SOFTBALL	5,069.05	7,211.77	11,443.23
	10 GIRLS POM PON	4,105.57	4,810.32	2,310.06
	10 GIRLS VOLLEYBALL	19,019.79	14,399.06	18,033.52
	10 BOYS BASEBALL	10,931.11	9,507.33	11,479.08
	10 BOYS BASKETBALL	15,332.91	12,943.16	18,867.40
	10 BOYS FOOTBALL	37,661.32	32,390.32	40,292.31
	10 BOYS GOLF	4,041.19	4,123.04	5,884.86
	10 BOYS WRESTLING	12,543.20	16,770.13	16,391.59
	10 CROSS COUNTRY/BOTH	2,858.87	2,911.00	4,450.48
	10 TRACK/BOTH	18,361.29	21,005.48	20,477.11
	10 STUDENT COUNCIL	2,792.68	2,016.78	3,688.66
	10 SKI CLUB	0.00	340.65	830.00
	10 GUIDANCE/ASSET TEAM	89,545.30	92,889.30	99,436.65
	10 MEDIA/IMPROV INSTRUCTION	70,092.84	74,147.59	79,843.08
	10 OFFICE OF THE PRINCIPAL	256,810.23	267,762.25	281,118.14
	10 OPERATIONS	421,672.56	498,740.92	465,201.42
	10 BUILDING MAINTENANCE	7,118.25	5,952.77	7,670.00
	10 PUPIL TRAVEL FIELD TRIPS	0.00	7,794.42	5,050.00
	<b>HIGH SCHOOL TOTAL</b>	<b>2,608,026.87</b>	<b>2,788,648.34</b>	<b>3,004,000.22</b>

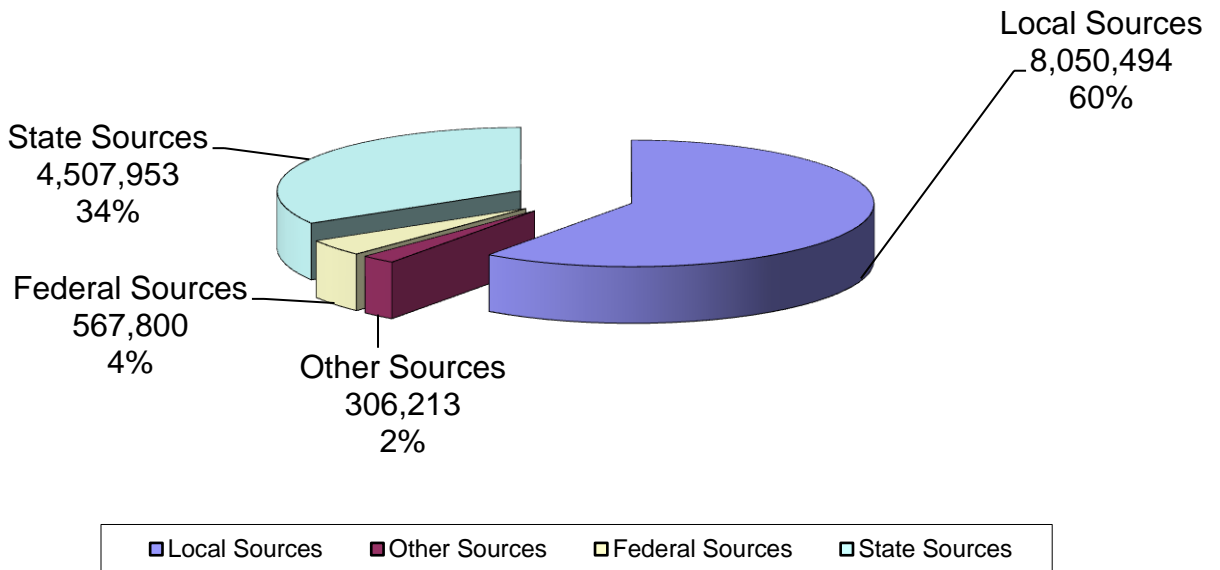
CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT  
DETAILED EXPENDITURES 2013-14

FUND	FUNCTION	AUDITED 2011-12	UNAUDITED 2012-13	BUDGETED 2013-14
<b>DISTRICT</b>	10 SUMMER SCHOOL	55,178.80	64,179.49	62,700.00
	10 LINKED 2 LEARN/RCEI	94,697.57	475,483.88	299,692.78
	10 GIFTED & TALENTED/HOMEBOUND NON-I	0.00	0.00	11,284.19
	10 SCHOOL NURSE	50,676.93	53,266.99	73,486.61
	10 CURRICULUM DEVELOPMENT-I-II-A,B	160.91	28,644.06	41,784.00
	10 CURRICULUM DEVELOPMENT	33,914.00	0.00	0.00
	10 PEP GRANT	397,089.30	8,058.14	0.00
	10 INSTRUCTIONAL STAFF TRAINING	17,822.39	66,090.64	57,245.00
	10 PROFESSIONAL LIBRARY	350.00	350.00	350.00
	10 INST. SUPERVISION /READING	84,353.48	3,616.93	7,450.77
	10 CLC GRANT	67,268.96	58,515.53	0.00
	10 BOARD OF EDUCATION	84,596.14	74,249.12	83,948.50
	10 DISTRICT ADMINISTRATION	159,808.30	162,225.03	175,699.26
	10 FISCAL	254,810.04	261,184.76	266,811.86
	10 MAINTENANCE OF EQUIPMENT	3,070.78	3,820.76	4,000.00
	10 MAINTENANCE OF SITES/BLDGS	245,143.32	416,994.51	465,100.00
	10 PUPIL TRANSPORTATION	890,844.03	915,658.49	920,000.00
	10 CESA DELIVERY SERVICES	0.00	3,799.65	2,805.00
	10 CENTRAL SERVICES	18,535.04	21,169.24	28,000.00
	10 TECHNOLOGY	372,235.56	442,580.14	482,978.94
	10 HEALTH SERVICES	0.00	0.00	0.00
	10 INSURANCE & ADJUSTMENTS	138,178.33	127,909.72	189,038.00
	10 TEACH/STATE TRUST LOANS/LEASES	0.00	0.00	0.00
	10 OTHER SUPPORT SERVICES	332,379.10	296,782.15	314,389.00
	10 CESA ADMINISTRATION	12,066.00	13,330.00	11,059.00
	10 INTERFUND TRANSFER FOR SPEC. ED.	608,610.34	1,319,356.23	1,293,016.38
	10 OPERATING RESERVE	25,963.43	1,084.67	93,990.00
	10 PAYMENTS TO OTHER INSTITUTIONS	94,038.82	101,110.98	110,043.00
	10 OPEN ENROLLMENT	800,230.09	858,839.07	915,616.00
	<b>DISTRICT TOTAL</b>	<b>4,842,021.66</b>	<b>5,778,300.18</b>	<b>5,910,488.30</b>
	<b>FUND 10 TOTAL</b>	<b>11,627,995.39</b>	<b>12,683,583.79</b>	<b>13,582,458.98</b>

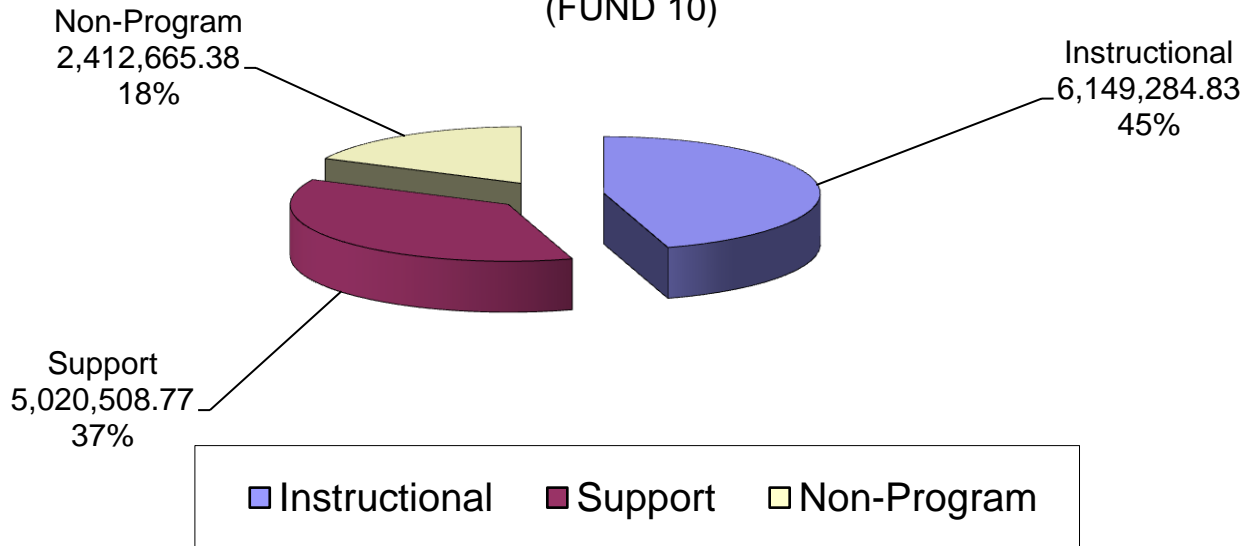
CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT  
DETAILED EXPENDITURES 2013-14

FUND	FUNCTION	AUDITED 2011-12	UNAUDITED 2012-13	BUDGETED 2013-14
<b>SPECIAL</b>	27	WORK STUDY	0.00	0.00
<b>EDUCATION</b>	27	EARLY CHILDHOOD	32,233.27	41,140.54
	27	SPEECH & LANGUAGE	78,036.32	68,544.93
	27	CROSS CATEGORICAL	556,256.97	665,796.56
	27	SPECIAL EDUCATION AIDE	260,349.97	273,671.76
	27	SPECIAL EDUCATION SUB	28,570.62	16,887.25
	27	SCHOOL AGE PARENT HOMEBOUND	0.00	0.00
	27	ADAPTED PHYSICAL EDUCATION	7,535.37	9,043.01
	27	GUIDANCE SERVICES	19,509.17	19,834.30
	27	SCHOOL NURSE SERVICES	13,835.52	15,568.90
	27	PSYCHOLOGICAL SERVICES	79,108.67	78,535.71
	27	O.T./P.T. SERVICES	66,705.87	54,221.27
	27	INSTRUCTIONAL STAFF DEVELOPMENT	18,711.44	13,509.76
	27	REACH GRANT	0.00	0.00
	27	SPECIAL ED DIRECTOR & SEMIC	86,337.13	84,013.39
	27	FISCAL/WORKER'S COMP/REMODEL	0.00	0.00
	27	SPECIAL ED TRANSPORTATION	58,380.00	59,793.75
	27	CESA SERVICES & O.T./HEARING	13,924.00	13,910.00
	27	OPEN ENROLLMENT TUITION-SPEC.ED	25,016.62	15,000.00
		<b>FUND 27 TOTAL</b>	<b>1,345,435.94</b>	<b>1,429,471.13</b>
<b>DEBT</b>	38&9	DEBT SERVICE	1,107,043.57	1,759,733.24
<b>SERVICE</b>		<b>FUND 38 &amp; 39 TOTAL</b>	<b>1,107,043.57</b>	<b>1,759,733.24</b>
	49	CAPITAL PROJECTS FUND	231,860.00	0.00
		<b>FUND 49 TOTAL</b>	<b>231,860.00</b>	<b>0.00</b>
<b>FOOD</b>	50	LUNCH PROGRAM/BREAKFAST	493,178.64	511,800.92
<b>SERVICE</b>		<b>FOOD SERVICE FUND</b>	<b>493,178.64</b>	<b>511,800.92</b>
<b>COMMUNITY</b>	80	COMMUNITY EDUCATION	455,029.94	423,016.27
<b>EDUCATION</b>	80	<b>COMMUNITY EDUCATION FUND</b>	<b>455,029.94</b>	<b>423,016.27</b>
		<b>GRAND TOTAL</b>	<b>15,260,543.48</b>	<b>16,807,605.35</b>
			<b>17,180,777.09</b>	

### 2013-2014 BUDGETED REVENUES (FUND 10)



### 2013-2014 BUDGETED EXPENDITURES (FUND 10)





## MILL RATE AND TAX EXAMPLE

(Based on a \$100,000 Home)

2013 Estimated Equalized Valuation \$799,498,289

Levy Year	Levy	Mill Rate	Tax Levy
2011-12	8,593,081	10.05326	1,005.32
2012-13	8,111,637	10.14591	1,014.59
2013-14	8,869,838	11.09426	1,109.42

### CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT DEBT SERVICE (Fund 39)

Outstanding Debt 5,435,913

#### Payment Schedule

Fiscal Year	Principal	Interest	Total Payment
2013-14	720,000	145,725	865,725
2014-15	740,000	127,475	867,475
2015-16	765,000	106,750	871,750
2016-17	665,000	85,300	750,300
2017-18	695,000	63,163	758,163
2018-19	725,000	36,500	761,500
2019-20	550,000	11,000	561,000
<b>TOTALS</b>	<b>4,860,000</b>	<b>575,913</b>	<b>5,435,913</b>

**SCHOOL DISTRICT OF CHETEK  
VALUATION, TAX LEVY & MILL RATE HISTORY**

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2006-07	667,618,795 X	8.105 =	5,411,471
2007-08	698,795,395 X	8.190 =	5,723,476
2008-09	708,402,541 X	8.472 =	6,002,310
2009-10	715,533,965 X	8.917 =	6,380,699

**WEYERHAEUSER AREA SCHOOL DISTRICT  
VALUATION, TAX LEVY & MILL RATE HISTORY**

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2006-07	177,208,088 X	8.93 =	1,582,034
2007-08	185,775,800 X	9.00 =	1,671,346
2008-09	202,127,086 X	11.07 =	2,237,820
2009-10	198,477,984 X	11.79 =	2,340,776

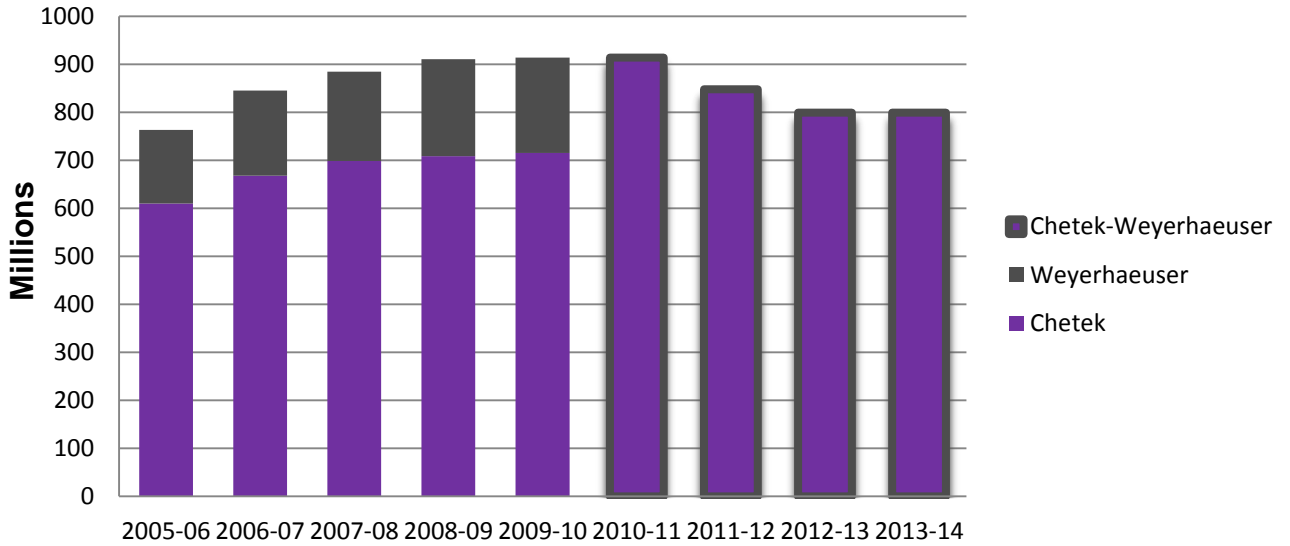
**CHETEK -WEYERHAEUSER AREA SCHOOL DISTRICT  
VALUATION, TAX LEVY & MILL RATE HISTORY**

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2011-12	854,755,495 X	10.05 =	8,593,081
2012-13	799,498,289 X	10.14 =	8,111,637
*2013-14	799,498,289 X	11.09 =	8,869,838

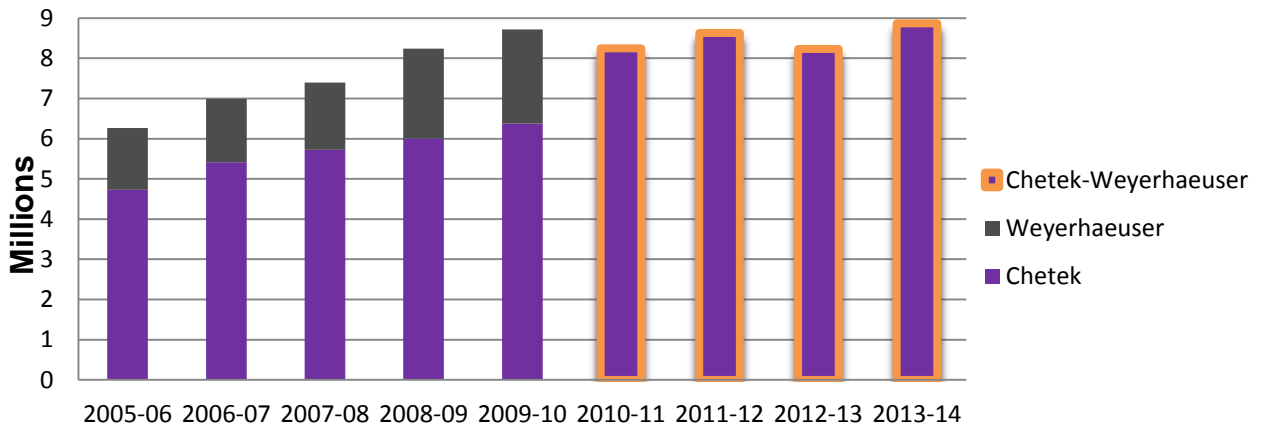
\*Estimated

The Board of Education will certify a levy amount sufficient to operate our schools by November 1.

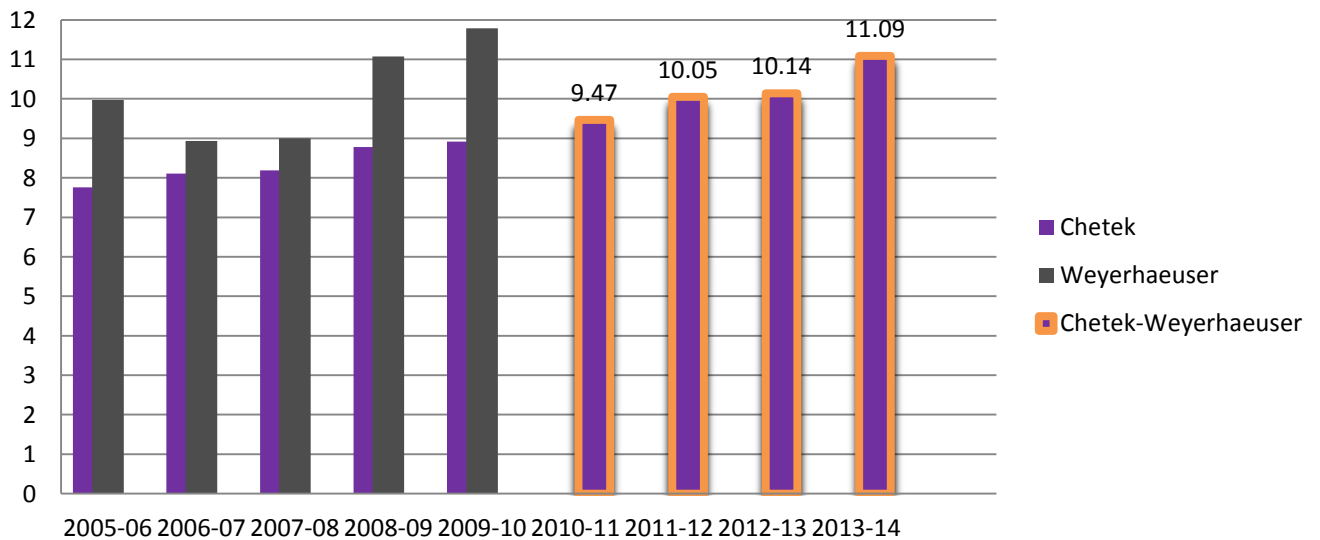
## Valuation



## Tax Levy



## Mill Rate



# Membership

