



Annual Meeting & Budget Hearing



September 24, 2012

Chetek-Weyerhaeuser High School/Middle School IMC

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BOARD OF EDUCATION

		Term Expires
Carri Traczyk	President	2015
Kenneth Jost	Vice President	2014
Natalie Springer	Clerk	2013
Barbara Reisner	Treasurer	2014
David Wierzba	Member	2013
Earl Grover	Member	2013
Janene Haselhuhn	Member	2015

ADMINISTRATION

Al Brown District Administrator (715) 924-2226	Tammy Lenbom Business Manager (715) 924-2226
Cecilia Marc Elementary School Principal (715) 924-2244	Bryan Yenter Middle School Principal (715) 924-3136
Larry Zeman High School Principal (715) 924-3137	Linda Zeman Director of Special Education 715-924-2244

BUILDINGS IN THE SCHOOL DISTRICT

Chetek-Weyerhaeuser High School 1001 Knapp Street Chetek, WI 54728	Phone: Fax:	(715) 924-3137 (715) 924-2921
Chetek-Weyerhaeuser Middle School 1001 Knapp Street Chetek, WI 54728	Phone: Fax:	(715) 924-3136 (715) 924-1794
Roselawn Elementary School 1201 6th Street Chetek, WI 54728	Phone: Fax:	(715) 924-2244 (715) 924-2279

ANNUAL MEETING

AGENDA

SEPTEMBER 24, 2012, 7:00 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 26, 2011, 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 2012-13 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 26, 2011

Meeting was called to order by President Dave Peters at 7:53 p.m.

Motion by Natalie Springer, seconded by Dave Wierzba to nominate Dave Peters to chair the meeting.
Motion carried.

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

Motion by Dave Wierzba, seconded by Ken Jost to approve the minutes of the Chetek-Weyerhaeuser Area School District as printed and place them on file. Motion carried.

Carrie Traczyk read the Treasurer's Report from the Chetek-Weyerhaeuser Area School District and the preliminary audit letter from LarsonAllen. Motion by Wierzba seconded by Grover to approve the Treasurer's Report and the preliminary audit letter from LarsonAllen as read and to place it on file. Motion carried.

Al Brown and Tammy Lenbom presented the 2011-12 district budget hearing.

Resolutions:

A. Motion by Ken Jost, to approve Resolution A for the Board member salaries for each member to be paid \$1500. per year and the Clerk and the President to receive an additional \$300 per year. Motion failed for a lack of a second. Motion by Wierzba, seconded by Grover to approve Resolution A for the Board member salaries to remain as printed. Motion by Springer Seconded by Jost to amend the motion to delete the provision for Board members being paid based on the number of meetings they attend each month. The Amended motion carried.

B. Motion by Jost, seconded by Grover to approve the Resolution B for Tax Levy of \$8,628,424 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 Al Brown, seconded by Janene Haselhuhn to approve Resolution C to authorize the sale of any property belonging to and not needed by the district. Motion carried.

Hearing no new business, Motion by Al Brown, seconded by Tammy Lenbom to adjourn at 9:04 p.m. Motion carried.

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

(12 people were present including seven board members).

Natalie Springer, Clerk

September 11, 2012

TO: Taxpayers and Interested Parties
FROM: Al Brown, Superintendent
SUBJECT: Budget Message

The Chetek-Weyerhaeuser Area School District is entering the third year following the consolidation of the two school districts. This consolidation was implemented with the goal of creating a new district with adequate resources. This goal has been accomplished. The fiscal condition of the newly formed district is much better than if each community had continued to function independent of one another. In fact, this year was the first time since 1999 that a staff reduction was not implemented in the district.

The budget contained in this document provides a little something for everyone. There are resources for instruction, building or facilities, salaries and benefits, and instructional materials. There is even property tax relief for tax payers. The Board of Education has approved the use of fund balance to “buy down” the capital debt of the district for the 2012-13 budget cycle. The result of this decision is a lower tax rate than projected. While our budget continues to be fiscally conservative, there are many areas that have more than adequate resources.

The areas of education impacted by the federal allocation of funds have the most resources. The areas of reading and mathematics supported by Title I dollars continue to have adequate funding from the Department of Education. Professional development is also funded a great deal with federal dollars. These federal dollars free up local dollars to be used to support strong educational programing. The legislative changes that have recently been enacted have also had a positive impact on the District’s budget.

The legislative Acts 10 and 32 have allowed resources to be shifted from salaries and benefits to other instructional needs. This legislation has had a positive impact on the maintenance of our staffing and resource levels. This legislative action has contributed to the District’s overall fiscal health.

As we move to the future, the Board of Education and administration will continue to improve our fiscal condition. This work is not done in isolation. It is the efforts and hard work of the entire staff that has contributed to our positive financial condition. We will continue to work diligently towards providing an excellent value for the dollars spent on education in our communities.

Looking Forward...Moving Forward.

Chetek-Weyerhaeuser Area School District

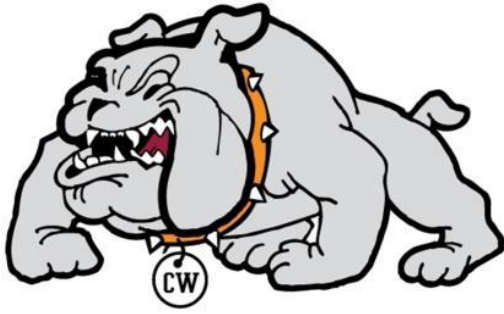
NOTICE OF ANNUAL MEETING & BUDGET HEARING

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 24th day of September, 2012 at 7:00 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 12th day of September, 2012

Natalie Springer
District Clerk

Published on: September 12, 2012
September 19, 2012



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, 2012 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, 2012 were \$16,747,673 and expenditures totaled \$14,651,934.

June 30, 2012 cash and investment balances were as follows:

General Fund	\$ 3,562,369
Public Purpose Trust Fund	243
Special Education Fund	1,659
Debt Service Fund	115,131
Food Service Fund	56,705
Pupil Activity Fund	72,317
Private Benefit Trust Fund	10,225
Community Service Fund	<u>73,828</u>
	<u>\$ 3,892,477</u>

Accounts receivable and accounts payable totaled \$4,090,243 and \$317,204, respectively, at June 30, 2012.

The District's indebtedness on long-term loans at June 30, 2012 totaled \$6,049,190 with scheduled maturities extending to the year 2023.

Respectfully submitted,
Barbara Reisner, CWASD Treasurer

CHETEK-WEYERHAEUSER BUDGET ADOPTION 2012-2013

GENERAL FUND (FUND 10)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance (Account 930 000)	3,433,334	4,846,385	7,199,490
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)	4,846,385	7,199,490	7,199,490
Ending Fund Balance, Unappropriated (Acct. 933 000)			
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,846,385	7,199,490	7,199,490
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers-in	0	0	0
<i>Local Sources</i>			
210 Taxes	7,158,117	7,447,737	7,578,910
230 Inter-fund payments	0	0	0
240 Payments for Services	0	0	0
260 Non-Capital Sales	1,985	1,037	4,590
270 School Activity Income	22,631	18,343	18,000
280 Interest on Investments	4,118	4,599	4,450
290 Other Revenue, Local Sources	31,052	29,835	600
Subtotal Local Sources	7,217,903	7,501,551	7,606,550
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0	0	0
340 Payments for Services	100,303	220,567	226,157
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	100,303	220,567	226,157
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
<i>Intermediate Sources</i>			
510 Transit of Aids	55,906	8,625	8,000
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	0
Subtotal Intermediate Sources	55,906	8,625	8,000
<i>State Sources</i>			
610 State Aid - Categorical	89,079	96,044	90,065
620 State Aid - General	5,271,915	4,728,612	4,178,559
630 DPI Special Project Grants	38,440	0	0
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	279,830	305,727	300,000
660 Other State Revenue Through Local Units	86	89	0
690 Other Revenue	2344	2,868	2,912
Subtotal State Sources	5,681,695	5,133,340	4,571,536

CHETEK-WEYERHAEUSER BUDGET ADOPTION 2012-2013

GENERAL FUND (FUND 10)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
<i>Federal Sources</i>			
710 Transit of Aids	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	244,941	318,251	329,267
750 IASA Grants	311,924	320,383	414,660
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	303,691	0	0
790 Other Federal Revenue - Direct	306,394	398,464	8,058
Subtotal Federal Sources	1,166,950	1,037,098	751,985
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	27,163	8,706	0
870 Long-Term Obligations	0	0	0
890 Miscellaneous	0	0	0
Subtotal Other Financing Sources	27,163	8,706	0
<i>Other Revenues</i>			
960 Adjustments	0	0	0
970 Refund of Disbursement	140,192	69,664	136,507
980 Medical Service Reimbursement	3,757	312	0
990 Miscellaneous	4,667	1,238	100
Subtotal Other Revenues	148,616	71,214	136,607
TOTAL REVENUES & OTHER FINANCING SOURCES	14,398,538	13,981,101	13,300,835
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	2,425,320	2,201,050	2,144,462
120 000 Regular Curriculum	2,495,849	2,371,629	2,699,734
130 000 Vocational Curriculum	371,582	299,764	292,370
140 000 Physical Curriculum	595,649	588,795	200,649
160 000 Co-Curricular Activities	289,460	241,203	272,844
170 000 Other Special Needs	46,837	34,514	35,324
Subtotal Instruction	6,224,697	5,736,955	5,645,385
<i>Support Sources</i>			
210 000 Pupil Services	338,610	336,520	342,392
220 000 Instructional Staff Services	404,231	279,844	357,188
230 000 General Administration	253,931	244,404	252,799
240 000 School Building Administration	546,614	518,790	542,934
250 000 Business Administration	2,139,594	2,109,229	2,513,444
260 000 Central Services	437,835	390,788	590,209
270 000 Insurance & Judgments	178,548	138,178	190,750
280 000 Debt Services	31,052	0	0
290 000 Other Support Services	740,079	344,445	450,393
Subtotal Support Sources	5,070,495	4,362,198	5,240,108

CHETEK-WEYERHAEUSER BUDGET ADOPTION 2012-2013

GENERAL FUND (FUND 10) Continued	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
<i>Non-Program Transactions</i>			
410 000 Inter-fund Operating Transfers	1,003,775	608,610	1,429,488
430 000 Instructional Service Payments	686,521	894,269	845,854
490 000 Other Non-Program Transactions	0	25,963	140,000
Subtotal Non-Program Transactions	1,690,296	1,528,843	2,415,342
TOTAL EXPENDITURES & OTHER FINANCING USES	12,985,488	11,627,996	13,300,835
SPECIAL PROJECT FUNDS (FUND 21, 23, 27 & 29)			
900 000 Beginning Fund Balance	1,168	1168	243
900 000 Ending Fund Balance	1,168	243	0
TOTAL REVENUES & OTHER FINANCING SOURCES	1,683,387	1,344,511	1,489,834
100 000 Instruction	1,196,695	963,907	1,111,766
200 000 Support Services	333,809	342,588	345,435
400 000 Non-Program Transactions	152,883	38,941	32,875
TOTAL EXPENDITURES & OTHER FINANCING USES	1,683,387	1,345,436	1,490,077
DEBT SERVICE FUND (FUND 38 & 39)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	172,907	122,342	115,131
992 000 Residual Equity Transfers In (Account 992 000)	0	0	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCES	122,342	115,131	115,631
TOTAL REVENUES & OTHER FINANCING SOURCES	6,824,861	1,099,832	1,092,659
281 000 Long-Term Capital Debt	1,029,053	1,021,372	1,006,487
282 000 Refinancing	5,760,701	0	0
283 000 Operational Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	85,672	85,672	85,672
TOTAL EXPENDITURES & OTHER FINANCING USES	6,875,426	1,107,044	1,092,159
842 000 INDEBTEDNESS, END OF YEAR	5,685,000	4,860,000	4,140,000
CAPITAL PROJECTS FUND (FUND 41, 48 & 49)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	0	231,860	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
900 000 Ending Fund Balance	231,860	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	350,000	0	0
100 000 Instructional Services	0	0	0
200 000 Support Services	118,140	231,860	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	118,140	231,860	0

FOOD SERVICE FUND (FUND 50)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	20,902	48,766	51,293
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	48,766	51,293	51,293
TOTAL REVENUES & OTHER FINANCING SOURCES	484,305	495,706	496,048
200 000 Support Services	456,441	493,179	496,048
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	456,441	493,179	496,048
COMMUNITY SERVICE FUND (FUND 80)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	73,103	93,424	73,528
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	93,424	73,528	73,528
TOTAL REVENUES & OTHER FINANCING SOURCES	346,552	435,135	450,000
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
300 000 Community Services	326,231	455,030	450,000
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	326,231	455,030	450,000
PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

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 shall receive up to \$1050; Clerk and Treasurer – up to \$1000; all others up to \$950. This fixed amount is to be paid annually based on the number of board meetings attended each month comprised of the Committee of the Whole Meeting and Regular Board Meeting.

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.
When a cash advance has been received, excess money should be refunded to the appropriate expense account.
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 \$8,233,583 be levied on the taxable property of the district for school purposes for the year 2012-2013 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.

2011-12 Property Tax (Fund 10 & 38)		7,656,306
2011-12 Computer Aid	+	2,868
2011-12 State Aids	+	2,533,714
2011-12 Declining Enrollment & Hold Harmless	-	299,556
 BASE	 =	 9,893,332
Divide by three year average student membership (2009,2010,2011)	/	1,084
Base per member	=	9,127
Allowed per pupil increase/decrease	+	50
New maximum base per member	=	9,177
New three year average student membership (2010,2011,2012)	X	1,064
New revenue limit	=	9,763,998
Declining Enrollment Exemption	+	183,534
REVENUE LIMIT	=	9,947,532
Estimated State Aid for 2012-13	-	2,155,928
Referendum Approved Debt	+	374,726
Community Services	+	70,000
Estimated Computer Aid for 2011-12	-	<u>2,747</u>
Estimated Local Tax Levy		\$8,233,583

CHETEK-WEYERHAEUSER BUDGET PUBLICATION, 2012-2013

GENERAL FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance	3,433,334	4,846,385	7,199,490
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	4,846,385	7,199,490	7,199,490
REVENUES & OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	7,217,903	7,501,551	7,606,550
Inter-district Payments (Source 300 + 400)	100,303	220,567	226,157
Intermediate Sources (Source 500)	55,906	8,625	8,000
State Sources (Source 600)	5,681,695	5,133,340	4,571,536
Federal Sources (Source 700)	1,166,950	1,037,098	751,985
All Other Sources (Source 800 + 900)	175,780	79,920	136,607
TOTAL REVENUES & OTHER FINANCING SOURCES	14,398,538	13,981,101	13,300,835
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,224,697	5,736,955	5,645,383
Support Services (Function 200 000)	5,070,494	4,362,198	5,240,109
Non-Program Transactions (Function 400 000)	1,690,296	1,528,842	2,415,342
TOTAL EXPENDITURES & OTHER FINANCING USES	12,985,488	11,627,995	13,300,835

SPECIAL PROJECTS FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance	1,168	1,168	243
Ending Fund Balance	1,168	243	0
REVENUES & OTHER FINANCING SOURCES	1,683,386	1,344,511	1,489,834
EXPENDITURES & OTHER FINANCING USES	1,683,386	1,345,436	1,490,077

DEBT SERVICE FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance	172,907	122,342	115,131
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	122,342	115,131	115,631
REVENUES & OTHER FINANCING SOURCES	6,824,861	1,099,832	1,092,659
EXPENDITURES & OTHER FINANCING USES	6,875,426	1,107,044	1,092,159

CAPITAL PROJECTS FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance	0	231,860	0
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	231,860	0	0
REVENUES & OTHER FINANCING SOURCES	350,000	0	0
EXPENDITURES & OTHER FINANCING USES	118,140	231,860	0

CHETEK-WEYERHAEUSER BUDGET PUBLICATION, 2012-2013

FOOD SERVICE FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance	20,902	48,766	51,293
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	48,766	51,293	51,293
REVENUES & OTHER FINANCING SOURCES	484,305	495,706	496,048
EXPENDITURES & OTHER FINANCING USES	456,441	493,179	496,048

COMMUNITY SERVICE FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance	73,103	93,424	73,528
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	93,424	73,528	73,528
REVENUES & OTHER FINANCING SOURCES	346,552	435,135	450,000
EXPENDITURES & OTHER FINANCING USES	326,231	455,030	450,000

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	0	0	0
EXPENDITURES & OTHER FINANCING USES	0	0	0

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
GROSS TOTAL EXPENDITURES -- ALL FUNDS	22,445,113	15,260,545	16,829,119
Interfund Transfers (Source 100) - ALL FUNDS	1,003,775	608,610	1,429,488
Interfund Payments (Source 230) -- ALL FUNDS	0	0	0
Refinancing Expenditures (FUND 30)	0	0	0
NET TOTAL EXPENDITURES -- ALL FUNDS	21,441,338	14,651,935	15,399,631
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-31.66%	4.10%

CHETEK-WEYERHAEUSER BUDGET PUBLICATION 2012-13

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
General Fund	7,149,509	7,438,873	7,571,424
Debt Service Fund	1,052,687	1,084,208	592,159
Capital Expansion Fund	0	0	0
Community Service Fund	50,000	70,000	70,000
TOTAL SCHOOL LEVY	8,252,196	8,593,081	8,233,583
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		4.13%	-4.18%

The below listed new or discontinued programs have a financial impact on the proposed 2012-2013 budget:	
DISCONTINUED PROGRAMS	FINANCIAL IMPACT
None	
NEW PROGRAMS	FINANCIAL IMPACT
None	

YEAR	MILL RATE	TAX LEVY
10-11	9.47053	8,252,196
11-12	10.05326	8,593,081
*12-13	9.62949	8,233,583

*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 2012-13

FUND	SOURCE	AUDITED	UNAUDITED	BUDGET
		2010-11	2011-12	2012-13
10	PROPERTY TAX	7,149,509	7,438,873	7,571,424
10	MOBIL HOME TAX	8,608	8,864	7,486
10	RESALE (NON CAPITAL)	1,985	1,037	4,590
10	ADMISSION TEAM SPORTS	22,631	18,343	18,000
10	INTEREST ON INVESTMENTS	4,118	4,599	4,450
10	GIFTS	6,505	750	0
10	STUDENT FEES AND ATHLETIC FEES	19,204	15,449	0
10	STUDENT FINES	193	221	100
10	MISCELLANEOUS	5,150	13,415	500
	REVENUE FROM LOCAL SOURCES	7,217,903	7,501,551	7,606,550
10	OPEN ENROLLMENT TUITION	100,303	220,567	226,157
	INTERDISTRICT PAYMENTS/WIS	100,303	220,567	226,157
10	TRANSIT OF FEDERAL AIDS	55,906	8,625	8,000
	REVENUE FROM INTERMEDIATE SOURCES	55,906	8,625	8,000
10	TRANSPORTATION AID STATE	47,353	58,255	54,065
10	LIBRARY AID STATE	41,727	37,789	36,000
10	EQUALIZATION AID STATE	3,728,414	2,533,714	2,155,928
10	HIGH POVERTY AID/ONE TIME AID	17,550	0	53,200
10	INCENTIVE AID	1,525,951	2,194,898	1,969,431
10	TITLE V-B CHARTER SCHOOL GRANT	52,061	209,748	196,207
10	SAGE GRANT	279,830	305,727	300,000
10	STATE COMPUTER AID	2,344	2,868	2,912
10	OTHER REVENUE FROM STATE	38,526	89	0
	REVENUE FROM STATE SOURCES	5,733,756	5,343,088	4,767,743
10	TITLE II PART A	64,059	49,754	83,060
10	TITLE II PART D	8,077	0	0
10	TITLE IV-B COMMUNITY LEARNING CTR (CLC)	42,000	57,439	50,000
10	PEP GRANT	306,394	398,464	8,058
10	ED JOB FUNDS	303,691	0	0
10	IASA TITLE I/ARRA	390,669	321,693	414,660
	REVENUE FROM FEDERAL SOURCES	1,114,890	827,350	555,778
10	SALE OF FIXED ASSETS	27,163	8,706	0
10	OTHER FINANCING SOURCES	0	0	0
10	INSURANCE LOSSES	0	0	100
10	REFUND OF DISBURSE AIDABLE/CY PRES	148,617	71,214	136,507
	OTHER REVENUES	175,780	79,920	136,607
10	GENERAL FUND TOTAL	14,398,538	13,981,101	13,300,835

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT

DETAILED REVENUES 2012-13

FUND	SOURCE	AUDITED	UNAUDITED	BUDGET
		2010-11	2011-12	2012-13
27	OPERATING TRANSFER IN	1,003,775	608,610	929,488
27	PAYMENT FOR SERVICES	41,867	14,352	0
	INTERDISTRICT PAYMENTS/WIS	1,045,642	622,962	929,488
27	HANDIC AID VIA CESA	76,602	4,912	2,600
27	FEDERAL AID TRANSIT FROM INTER. SOURCES	0	0	0
	REVENUE FROM INTERMEDIATE SOURCES	76,602	4,912	2,600
27	HANDICAPPED CHILDREN AID	270,599	341,280	282,616
27	REACH GRANT	6,000	0	0
27	FLOW THROUGH/ARRA	236,933	231,584	242,130
27	MEDICAID	47,611	143,772	33,000
	REVENUE FROM STATE SOURCES	561,143	716,636	557,746
27	SPECIAL EDUCATION TOTAL	1,683,387	1,344,511	1,489,834
	<i>SUBTOTAL FUNDS 10,27</i>	16,081,925	15,325,612	14,790,669
39	OPERATING TRANSFER IN	0	0	500,000
38	CURRENT YEAR PROPERTY TAX	191,532	217,433	217,433
39	CURRENT YEAR PROPERTY TAX	869,143	866,775	374,726
39	INTEREST ON INVESTMENTS	5,764,186	15,624	500
	REVENUE FROM LOCAL SOURCES	6,824,861	1,099,832	1,092,659
38&9	DEBT SERVICE FUND TOTAL	6,824,861	1,099,832	1,092,659
49	OTHER CAPITAL PROJECTS FUND(ROOF)	350,000	0	0
	GRAND TOTAL (FUND 10, 27, 38,39 & 49)	23,256,786	16,425,444	15,383,328
50	OPERATING TRANSFERS IN PUPILS (INCLUDING LUNCH, BREAKFAST & ALA CARTE)	0	0	0
50	ADULTS	190,037	180,390	178,856
50	REVENUE FROM LOCAL SOURCES	200,323	188,636	188,856
50	FOOD SERVICE AID	14,198	11,302	14,500
50	REVENUE FROM STATE SOURCES	14,198	11,302	14,500
50	USDA COMMODITIES	24,474	26,983	27,692
50	FOOD SERVICE AID	245,310	268,784	265,000
50	REVENUE FROM FEDERAL SOURCES	269,784	295,767	292,692
50	<i>FOOD SERVICE FUND TOTAL (FUND 50)</i>	484,305	495,706	496,048

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED REVENUES 2012-13**

FUND	SOURCE	AUDITED	UNAUDITED	BUDGET
		2010-11	2011-12	2012-13
80	LOCAL TAXES	50,000	70,000	70,000
80	STUDENT FEES, ADULT EDUCATION	296,552	365,135	380,000
	DAYCARE REVENUE	0	0	0
80	REVENUE FROM LOCAL SOURCES	346,552	435,135	450,000
80	<i>COMMUNITY ED FUND TOTAL (FUND 80)</i>	346,552	435,135	450,000
GRAND TOTAL (ALL FUNDS)		24,087,643	17,356,284	16,829,376

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED EXPENDITURES 2012-13**

FUND	FUNCTION	AUDITED 2010-2011	UNAUDITED 2011-12	BUDGETED 2012-13	
ROSELAWN	10 UNDIFFERENTIATED CURRICULUM	195,649.30	131,430.61	85,825.88	
	10 TITLE I & TITLE I ARRA	270,263.74	235,693.40	239,089.26	
	10 GRADE 1	328,711.75	310,170.74	315,698.37	
	10 KINDERGARTEN	328,282.13	307,423.24	309,099.49	
	10 4 YR KINDERGARTEN	163,380.51	113,949.04	113,964.47	
	10 GRADE 2	351,641.66	311,288.84	302,384.27	
	10 GRADE 3	245,392.59	287,447.60	282,552.74	
	10 GRADE 4	249,509.41	235,106.27	238,242.85	
	10 GRADE 5	252,364.87	212,375.24	197,604.67	
	10 ART	66,984.74	63,610.29	62,695.54	
	10 GENERAL MUSIC	79,293.11	75,661.72	76,128.49	
	10 PHY ED	78,264.78	69,353.48	68,031.07	
	10 GIFTED AND TALENTED	14,565.20	33,298.71	31,040.43	
	10 GUIDANCE	49,057.68	65,611.61	62,472.00	
	10 IMPROVEMENT OF INSTRUCTION	5,082.77	2,978.81	62,237.87	
	10 ELEMENTARY MEDIA	115,173.40	66,795.66	82,109.15	
	10 OFFICE OF THE PRINCIPAL	154,941.16	149,622.69	166,386.47	
	10 OPERATIONS	213,540.68	151,749.52	218,894.49	
	10 BUILDING MAINTENANCE	5,979.85	2,335.00	11,845.00	
	10 FIELD TRIPS	0.00	0.00	4,435.25	
		ROSELAWN TOTAL	3,168,079.33	2,825,902.47	2,930,737.76
	MIDDLE SCHOOL	10 REGULAR CURRICULUM	25,009.05	54,973.09	49,150.23
		10 TITLE I	0.00	20,751.17	91,369.64
		10 ART	20,589.03	18,051.00	18,212.04
		10 FOREIGN LANGUAGE	9,879.53	9,151.69	10,237.17
		10 ENGLISH	217,543.48	179,423.29	196,428.04
10 MATH		160,697.98	130,311.79	138,966.48	
10 MUSIC-VOCAL		46,577.61	44,327.90	43,871.11	
10 MUSIC-INSTRUMENTAL		33,222.62	29,867.07	29,737.48	
10 SCIENCE		170,316.38	122,002.31	292,907.21	
10 RED CEDAR ENVIRONMENTAL INST.		51,770.08	193,766.02	196,206.70	
10 SOCIAL STUDIES		188,043.73	153,754.14	152,781.12	
10 BUSINESS EDUCATION		10,653.01	9,985.58	10,970.61	
10 HOME ECONOMICS		14,125.05	13,802.58	14,553.59	
10 TECHNOLOGY EDUCATION		11,727.61	11,414.38	13,788.27	
10 HEALTH/PHYSICAL EDUCATION		87,566.08	50,044.74	45,692.21	
10 STUDENT ACTIVITIES		1,444.65	50.05	185.00	
10 STUDENT COUNCIL		0.00	944.58	2,574.36	
10 GIFTED AND TALENTED		32,271.39	1,215.12	3,000.00	

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED EXPENDITURES 2012-13**

		AUDITED	UNAUDITED	BUDGETED
FUND	FUNCTION	2010-2011	2011-12	2012-13
10	GUIDANCE	43,001.07	63,417.17	68,167.56
10	IMPROVEMENT OF INSTRUCTION	51.70	3,375.84	12,746.67
10	OFFICE OF THE PRINCIPAL	114,377.60	105,156.89	107,877.50
10	OPERATIONS	139,443.10	133,036.71	129,375.46
10	BUILDING MAINTENANCE	9,725.83	3,221.28	13,860.00
10	PUPIL TRAVEL FIELD TRIPS	0.00	0.00	5,068.00
	MIDDLE SCHOOL TOTAL	1,388,036.58	1,352,044.39	1,647,726.43
HIGH SCHOOL	10 REGULAR CURRICULUM	54,561.31	67,675.02	72,123.50
	10 ART	77,937.16	74,175.56	73,098.15
	10 ENGLISH	213,358.84	208,861.56	236,968.56
	10 SPANISH	67,951.92	62,980.57	67,898.77
	10 MATH	191,409.03	180,332.39	172,821.23
	10 MUSIC-VOCAL	50,427.23	47,709.33	43,371.11
	10 MUSIC-INSTRUMENTAL	96,229.73	60,733.76	59,367.83
	10 SCIENCE	266,783.72	253,686.13	211,034.61
	10 SOCIAL STUDIES	333,421.99	226,111.50	231,338.91
	10 BUSINESS EDUCATION	112,438.75	76,700.83	76,220.14
	10 HOME ECONOMICS	64,524.18	61,557.38	60,714.36
	10 TECHNOLOGY EDUCATION	158,112.16	126,303.34	116,123.22
	10 HEALTH	5,165.14	15,070.83	19,020.70
	10 PHYSICAL EDUCATION	118,023.32	57,236.87	59,847.29
	10 DRAMA CLUB	1,118.51	1,541.03	3,000.00
	10 MISC. CO-CURRICULAR/FBLA	5,219.76	6,106.68	6,297.21
	10 NATIONAL HONOR SOCIETY	1,936.65	1,624.29	3,108.02
	10 YEARBOOK	1,885.56	1,498.86	1,810.06
	10 FORENSICS	3,721.40	2,665.63	5,810.06
	10 CO-CURRICULAR (ALL SPORTS)	76,389.65	71,991.22	75,352.52
	10 GIRLS BASKETBALL	32,031.52	17,848.19	15,768.54
	10 GIRLS CHEERLEADING	2,877.47	3,864.47	2,334.36
	10 GIRLS GOLF	3,441.51	3,795.27	5,823.62
	10 GIRLS SOFTBALL	12,012.72	5,069.05	11,311.08
	10 GIRLS POM PON	2,566.51	4,105.57	1,940.06
	10 GIRLS VOLLEYBALL	14,815.21	19,019.79	17,819.27
	10 BOYS BASEBALL	8,341.38	10,931.11	11,345.73
	10 BOYS BASKETBALL	29,833.71	15,332.91	17,794.65
	10 BOYS FOOTBALL	37,653.20	37,661.32	38,343.56
	10 BOYS GOLF	5,757.80	4,041.19	5,757.21
	10 BOYS WRESTLING	15,830.65	12,543.20	16,382.84
	10 CROSS COUNTRY/BOTH	3,439.80	2,858.87	4,474.48
	10 TRACK/BOTH	26,365.78	18,361.29	20,252.86
	10 STUDENT COUNCIL	2,776.76	2,792.68	3,698.66
	10 SKI CLUB	0.00	0.00	1,660.00
	10 GUIDANCE/ASSET TEAM	92,065.71	89,545.30	91,841.53
	10 MEDIA/IMPROV INSTRUCTION	95,854.76	70,092.84	83,009.15
	10 OFFICE OF THE PRINCIPAL	273,695.31	256,810.23	268,669.85
	10 OPERATIONS	459,370.54	421,672.56	497,417.73
	10 BUILDING MAINTENANCE	10,554.67	7,118.25	6,970.00
	10 PUPIL TRAVEL FIELD TRIPS	2,315.96	0.00	6,465.00
	HIGH SCHOOL TOTAL	3,032,216.98	2,608,026.87	2,724,406.45

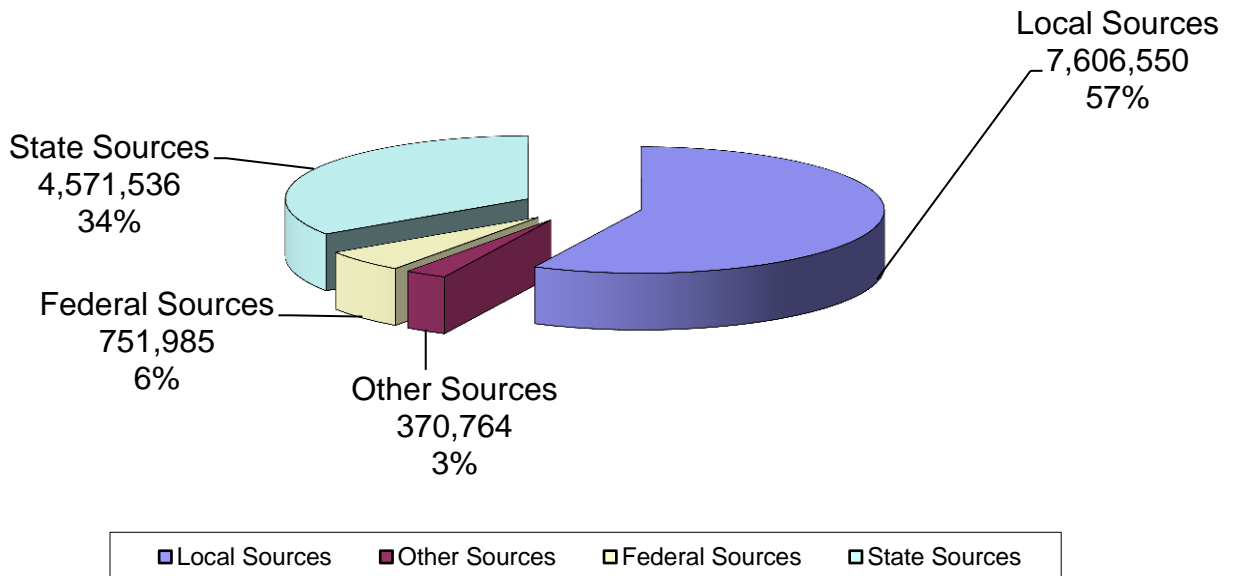
**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED EXPENDITURES 2012-13**

	FUND	FUNCTION	AUDITED	UNAUDITED	BUDGETED
			2010-2011	2011-12	2012-13
DISTRICTWIDE	10	SUMMER SCHOOL	35,765.53	55,178.80	60,000.00
	10	LINKED 2 LEARN	61,075.93	94,697.57	173,020.42
	10	HOMEBOUND NON-EEN	0.00	0.00	1,284.19
	10	SCHOOL NURSE	33,117.89	50,676.93	69,911.24
	10	CURRICULUM DEVELOPMENT-I-II-A,B	138,827.01	160.91	44,264.00
	10	CURRICULUM DEVELOPMENT	2,791.61	33,914.00	0.00
	10	PEP GRANT	306,394.18	397,089.30	8,058.14
	10	INSTRUCTIONAL STAFF TRAINING	0.00	17,822.39	52,296.00
	10	PROFESSIONAL LIBRARY	310.00	350.00	364.00
	10	INST. SUPERVISION /READING	51,727.56	84,353.48	20,161.27
	10	21ST CENTURY GRANT/NEW AODA GRANT	38,247.88	0.00	0.00
	10	CLC GRANT	41,842.65	67,268.96	50,000.00
	10	CLC GRANT (OBEY GRANT)	44,426.00	0.00	0.00
	10	BOARD OF EDUCATION	90,903.43	84,596.14	86,734.03
	10	DISTRICT ADMINISTRATION	163,028.06	159,808.30	166,064.74
	10	FISCAL	241,361.20	254,810.04	253,576.79
	10	MAINTENANCE OF EQUIPMENT	0.00	3,070.78	2,500.00
	10	MAINTENANCE OF SITES/BLDGS	202,345.04	245,143.32	477,251.00
	10	PUPIL TRANSPORTATION	855,026.52	890,844.03	883,000.00
	10	CESA DELIVERY SERVICES	2,672.00	0.00	2,785.00
	10	CENTRAL SERVICES	20,321.56	18,535.04	55,000.00
	10	TECHNOLOGY	413,660.61	372,235.56	535,208.83
	10	HEALTH SERVICES	0.00	0.00	0.00
	10	INSURANCE & ADJUSTMENTS	178,548.39	138,178.33	190,750.00
	10	TEACH/STATE TRUST LOANS/LEASES	31,052.07	0.00	0.00
	10	OTHER SUPPORT SERVICES	743,679.34	332,379.10	440,629.76
	10	CESA ADMINISTRATION	9,734.00	12,066.00	9,763.00
	10	INTERFUND TRANSFER FOR SPEC. ED.	1,003,775.47	608,610.34	1,429,488.00
	10	OPERATING RESERVE	0.00	25,963.43	140,000.00
	10	PAYMENTS TO OTHER INSTITUTIONS	70,451.20	94,038.82	91,789.00
	10	OPEN ENROLLMENT	616,070.00	800,230.09	754,065.00
		DISTRICT TOTAL	5,397,155.13	4,842,021.66	5,997,964.40
		FUND 10 TOTAL	12,985,488.02	11,627,995.39	13,300,835.04

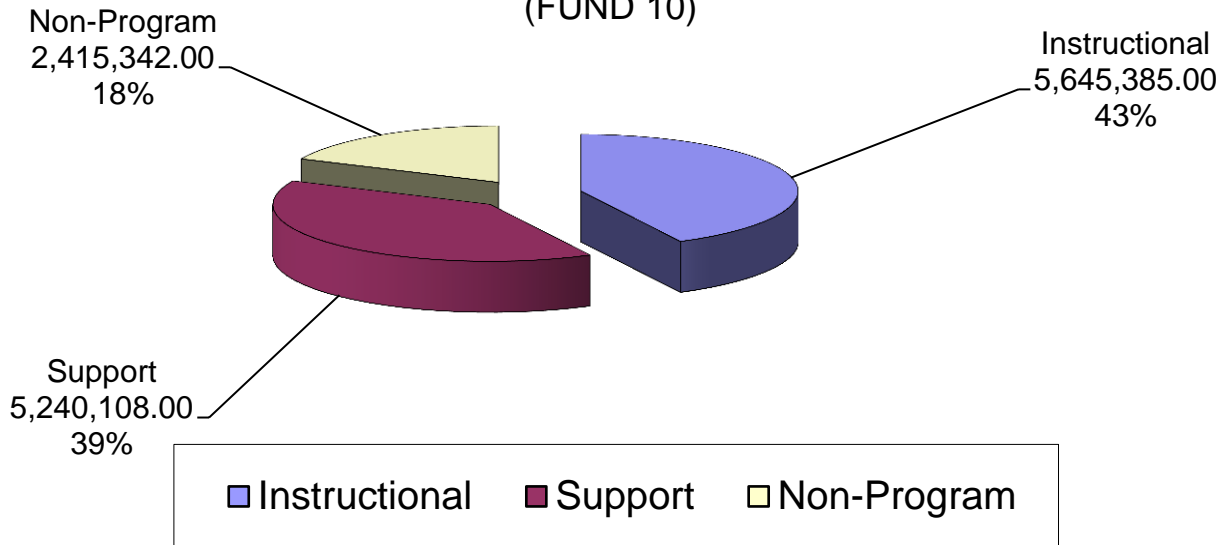
**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED EXPENDITURES 2012-13**

	FUND	FUNCTION	AUDITED 2010-2011	UNAUDITED 2011-12	BUDGETED 2012-13
	21		0.00	925.00	243.00
SPECIAL	27	WORK STUDY	1,872.00	0.00	0.00
EDUCATION	27	EARLY CHILDHOOD	38,576.38	32,233.27	37,119.28
	27	SPEECH & LANGUAGE	77,532.95	78,036.32	67,600.78
	27	CROSS CATEGORICAL	807,745.61	556,256.97	665,346.14
	27	SPECIAL EDUCATION AIDE	214,756.62	260,349.97	304,443.57
	27	SPECIAL EDUCATION SUB	38,253.15	28,570.62	28,000.00
	27	SCHOOL AGE PARENT HOMEBOUND	0.00	0.00	0.00
	27	ADAPTED PHYSICAL EDUCATION	14,685.56	7,535.37	9,013.67
	27	GUIDANCE SERVICES	17,585.98	19,509.17	21,009.85
	27	SCHOOL NURSE SERVICES	8,065.30	13,835.52	0.00
	27	PSYCHOLOGICAL SERVICES	78,190.20	79,108.67	81,834.97
	27	O.T./P.T. SERVICES	70,703.21	66,705.87	59,500.00
	27	INSTRUCTIONAL STAFF DEVELOPMENT	22,003.17	18,711.44	20,600.00
	27	REACH GRANT	6,000.00	0.00	0.00
	27	SPECIAL ED DIRECTOR & SEMIC	81,135.00	86,337.13	93,690.46
	27	FISCAL/WORKER'S COMP/REMODEL	4,025.00	0.00	3,000.00
	27	SPECIAL ED TRANSPORTATION	49,374.00	58,380.00	65,800.00
	27	CESA SERVICES & O.T./HEARING	16,647.82	13,924.00	15,875.00
	27	OPEN ENROLLMENT TUITION-SPEC.ED	136,235.37	25,016.62	17,000.00
		FUND 27 TOTAL	1,683,387.32	1,345,435.94	1,490,076.72
DEBT	38&9	DEBT SERVICE	6,875,426.00	1,107,043.57	1,092,159.00
SERVICE		FUND 38 & 39 TOTAL	6,875,426.00	1,107,043.57	1,092,159.00
	49	CAPITAL PROJECTS FUND	118,140.00	231,860.00	0.00
		FUND 49 TOTAL	118,140.00	231,860.00	0.00
FOOD	50	LUNCH PROGRAM/BREAKFAST	456,441.00	493,178.64	496,048.00
SERVICE		FOOD SERVICE FUND	456,441.00	493,178.64	496,048.00
COMMUNITY	80	COMMUNITY EDUCATION	326,231.00	455,029.94	450,000.00
EDUCATION	80	COMMUNITY EDUCATION FUND	326,231.00	455,029.94	450,000.00
		GRAND TOTAL	22,445,113.34	15,260,543.48	16,829,118.76

2012-2013 BUDGETED REVENUES (FUND 10)



2012-2013 BUDGETED EXPENDITURES (FUND 10)



MILL RATE AND TAX EXAMPLE

(Based on a \$100,000 Home)

2012 Estimated Equalized Valuation \$855,040,795

Levy Year	Levy	Mill Rate	Tax Levy
2010-11	8,252,196	9.47053	947.05
2011-12	8,593,081	10.05326	1,005.32
2012-13	8,233,583	9.62946	962.95

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

Outstanding Debt 5,435,913

Payment Schedule

Fiscal Year	Principal	Interest	Total Payment
2012-13	720,000	145,725	865,725
2013-14	740,000	127,475	867,475
2014-15	765,000	106,750	871,750
2015-16	665,000	85,300	750,300
2016-17	695,000	63,163	758,163
	3,585,000	528,413	4,113,413
2017-18 to 2019-20	1,275,000	47,500	1,322,500
Total	4,860,000	575,913	5,435,913

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

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2005-06	609,652,203 X	7.764 =	4,733,286
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
2005-06	153,642,535 X	9.97 =	1,531,112
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

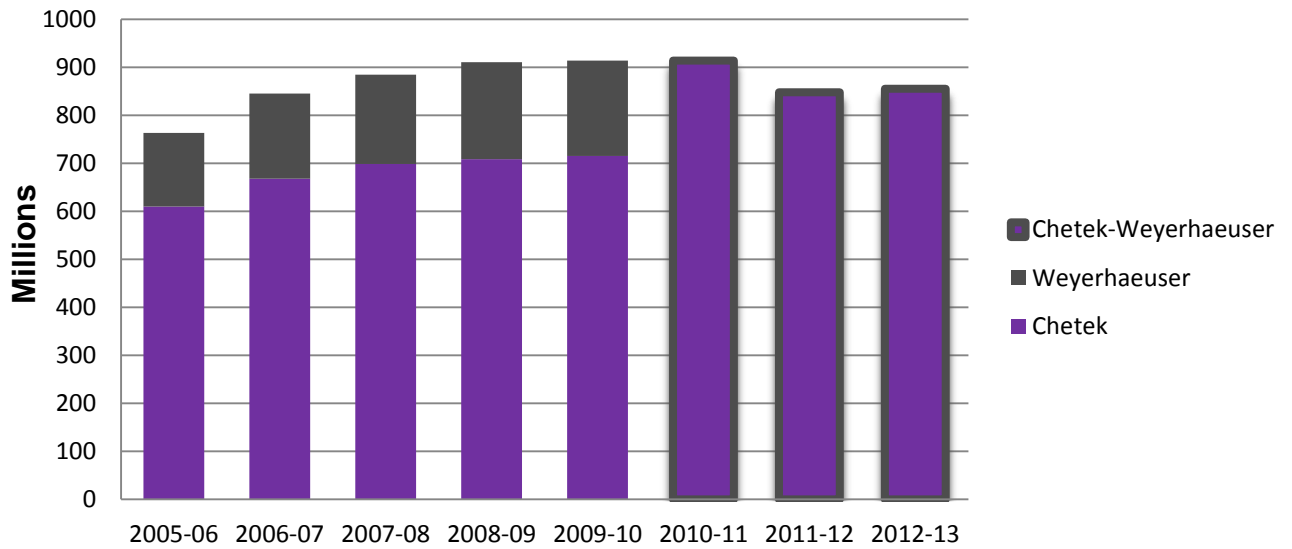
**CHETEK -WEYERHAEUSER AREA SCHOOL DISTRICT
VALUATION, TAX LEVY & MILL RATE HISTORY**

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2010-11	871,355,016 X	9.47 =	8,256,196
2011-12	854,755,495 X	10.05 =	8,593,081
*2012-13	855,040,795 X	9.62 =	8,233,583

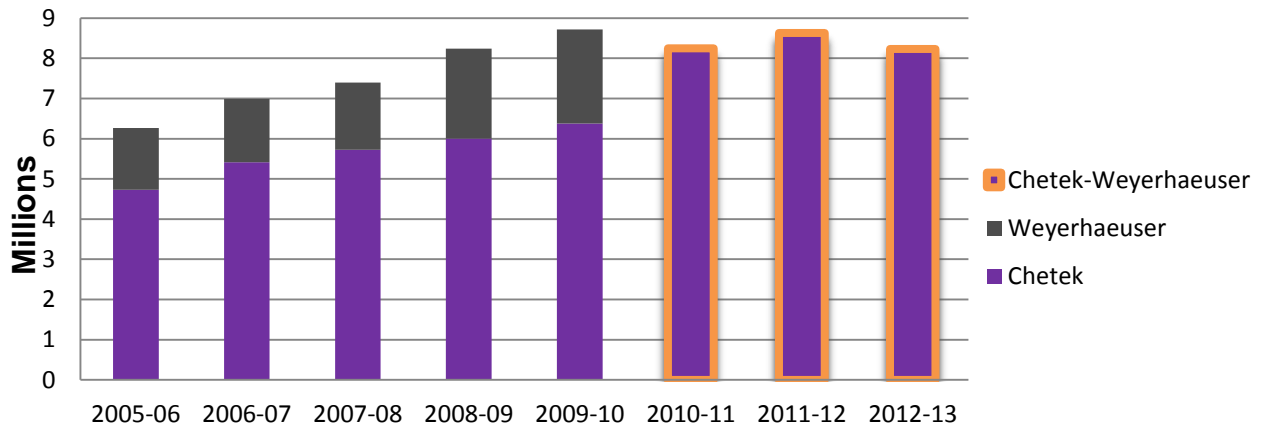
*Estimated

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

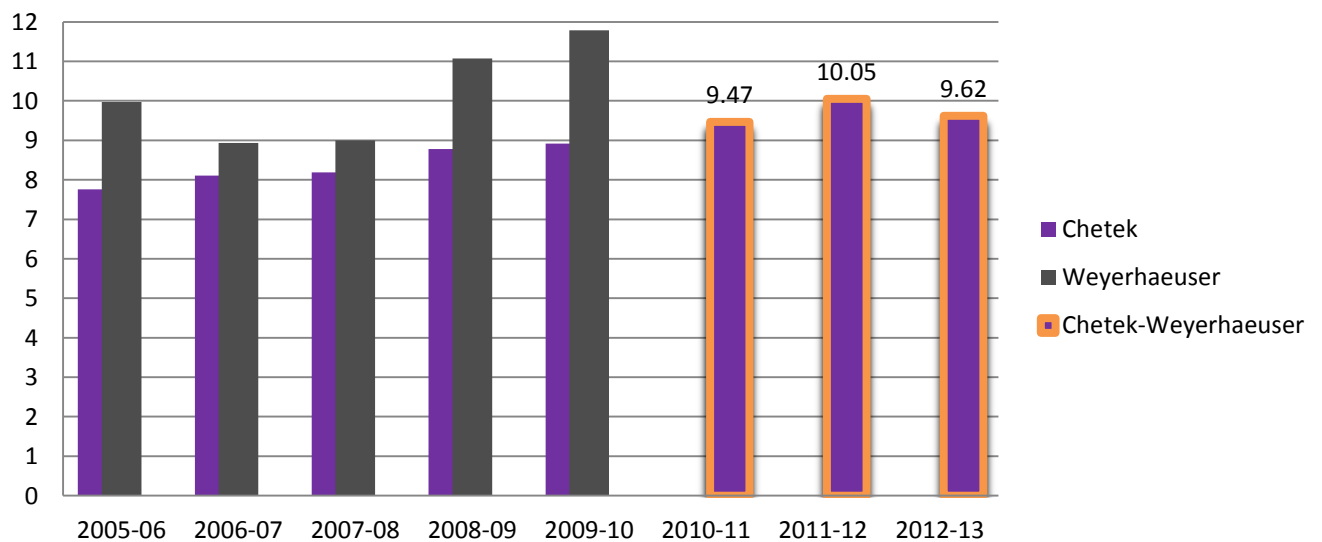
Valuation



Tax Levy



Mill Rate



Membership

