

CHEQUAMEGON SCHOOL DISTRICT

**ANNUAL MEETING
&
BUDGET HEARING**



October 17, 2018

6:00 p.m.

Glidden Campus

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CHEQUAMEGON SCHOOL DISTRICT
ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING
WEDNESDAY, OCTOBER 17, 2018, 6:00 PM
GLIDDEN CAMPUS COMMONS
64 S GRANT ST, GLIDDEN, WI 54527

AGENDA

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


1. Call the meeting to order by the President of the School Board. §120.15(5)
2. Pledge of Allegiance.
3. Elect a chairperson. The person may or may not be a member of the school board. §120.10(l)
In the absence of the school district clerk, elect a person to act as the clerk of the meeting.
§120.10(l) and §120.17(2)
4. Reading of minutes of last annual meeting.
5. Treasurer's Report and Audit Summary. §120.11(3)
6. Presentation of Budget.
7. Hearing on Budget.
8. Consider New Business:
 - a. Fix salary of school board members. §120.10(3)
 - b. Authorize payment of necessary expenses of school board members when traveling outside the district. §120.10(4)
 - c. Authorize the school board to furnish textbooks. §120.10(15)
 - d. Authorize the school board to provide student accident insurance coverage. §120.13(2)(a)
 - e. Provide for the prosecution or defense of legal action. §120.10(14)
 - f. Designate the Price County Review and the Glidden Enterprise as media outlets for all school notices. §985.05
 - g. Motion to levy a tax of \$6,303,102.00 for operational costs. §120.10(8)
 - h. Motion to levy a tax of \$165,812.00 for non-referendum debt. §120.10(9)
 - i. Motion to levy a tax of \$40,000.00 for use for Fund 80. §120.10(8)
 - j. Motion to levy a tax of \$100,000.00 for use for Fund 41. §120.10(10m)
 - k. Other New Business. §120.10
 - l. Establish regular monthly meeting date and time.
 - m. Set subsequent annual meeting date and hour, if different from that specified in the statute. §120.08(1)(a)
9. Adjournment.

Mark Weddig, District Administrator

CHEQUAMEGON SCHOOL DISTRICT
ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING
OCTOBER 18, 2017

The Annual Meeting and Budget Hearing of the Chequamegon School District (CSD) was held on Wednesday, October 18, 2017, at 6:00 p.m., in the Park Falls Campus High School Library, 400 9th Street N, Park Falls, WI 54552.

1. Call Meeting to Order by President of the Board, James Wilson. 17 community residents in attendance. (Sign-in sheet attached.)
2. Pledge of Allegiance recited by those in attendance.
3. Elect a chairperson. Motion by Michelle Byholm/David Schmidt to nominate James Wilson as chairman. No other nominations. Voice vote: Yes (17), No (0). Motion carried. Motion by Barbara Kempf/Victor Ambrose to nominate Pamela Steger to act as Clerk. Voice vote: Yes (17), No (0). Motion carried.
4. Reading of minutes of last annual meeting. Motion by Richard Ross/Barbara Kempf to waive reading. Voice Vote: Yes (17), No (0). Motion carried.
5. Treasurer's Report and Audit Summary. s.s.120.11(3) Presented by Richard Ross.
6. Presentation of Budget. 2017-2018 budget presented by Lexi Witt.
7. Hearing on Budget. Hearing opened at 6:15 p.m. James Wilson questioned lack of poverty aid dollars in budget. Lexi Witt responded that information was not available at time of print. It is now available and will be in the Final Budget to be presented at the next Regular Board Meeting. Michelle Byholm questioned the reason for the large drop in mobile home fee. Lexi Witt does not know what drives that number but after board discussion it seems to be determined by property taxes of residents of mobile homes in the area. Hearing closed at 6:18 p.m.
8. Consider New Business:
 - a) Fix salary of school board members. s.s.120.10(3) Motion by Michelle Byholm/David Schmidt to maintain salaries at 2016-2017 level. Voice vote: Yes (18), No (0). Motion carried.
 - b) Authorize payment of necessary expenses of school board members when traveling outside the district. s.s.120.10(4) Motion by Barbara Kempf/Richard Ross to so authorize. Voice vote: Yes (18), No (0). Motion carried.
 - c) Authorize the school board to furnish textbooks. s.s.120.10(15) Motion by Jim Wilson/David Anderson to so move. Voice vote: Yes (18), No (0). Motion carried.
 - d) Authorize the school board to provide student accident insurance coverage. s.s.120.13(2)(a) Motion by Victor Ambrose/Barbara Kempf to so authorize. Voice vote: Yes (18), No (0). Motion carried.
 - e) Provide for the prosecution or defense of legal action. s.s.120.10(14) Motion by Lois Freeland/Matthew Brenholt to so provide. Voice vote: Yes (18), No (0). Motion carried.
 - f) Designate the Price County Review and the Glidden Enterprise as media outlets for all school notices. s.s.985.05 Motion by Pamela Steger/Karen Thorp to so designate. Voice vote: Yes (18), No (0). Motion carried.
 - g) Motion to levy a tax of \$5,848,346.00 for operational costs. s.s.120.10(8) Motion by Richard Ross/Matthew Brenholt to so move. Voice vote: Yes (18), No (0). Motion carried.
 - h) Motion to levy a tax of \$173,313.00 for non-referendum debt. s.s.120.10(9) Motion by Michelle Byholm/Karen Thorp to so move. Voice vote: Yes (18), No (0). Motion carried.
 - i) Motion to levy a tax of \$40,000.00 for use for Fund 80. s.s.120.10(8) Motion by David Schmidt/Matthew Brenholt to so move. Voice vote: Yes (18), No (0). Motion carried.
 - j) Motion to levy a tax of \$100,000.00 for Fund 41. s.s.120.10(10m) Motion by Lois Freeland/Karen Thorp to so move. Voice vote: Yes (18), No (0). Motion carried.
 - k) Other new business. s.s.120.10 No new business.
 - l) Establish regular monthly meeting date and time. Motion by Pamela Steger/Matthew Brenholt to establish the 4th Tuesday of the month at 6:00 p.m. at alternating campus buildings for regular monthly meetings. Voice vote: Yes (18), No (0). Motion carried.
 - m) Set subsequent annual meeting date and hour, if different from that specified in the statute. s.s.120.08(1)(a) Motion by David Schmidt/Victor Ambrose to set the next annual meeting date and hour as Wednesday, October 17, 2018, at 6:00 p.m. at the Glidden campus. Voice vote: Yes (18), No (0). Motion carried.
9. Adjournment. Motion to adjourn by Richard Ross/Matthew Brenholt. Voice vote: Yes (18), No (0). Time: 6:27 p.m.


Pamela Steger, Acting Clerk / Lois Freeland, Board Clerk

BOARD OF EDUCATION

Victor Ambrose	President	April 2016-2019
Matthew Brenholt	Vice President	April 2016-2019
David Schmidt	Treasurer	April 2018-2021
Lois Freeland	Clerk	April 2017-2020
Karen Thorp	Member	April 2018-2021
Douglas Rein	Member	April 2016-2019
Gregory Wirsing	Member	April 2018-2020
Michelle Schmidt	Member	April 2018-2021
Roger Strand	Member	June 21, 2018 - April 2019

October 17, 2018

AUDIT REPORT

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

David Schmidt
Treasurer

2018-19 Budget Highlights

- The district will receive \$140,000 from the Department of Justice to improve school safety and security. This will be used to:
 - Apply shatter-resistance security film to the windows on all school entrance doors,
 - Replace and upgrade the district's phone and public address systems,
 - Upgrade the camera systems used in the primary entrances,
 - Install new classroom door locks that can be locked from inside the classroom,
 - Provide Adolescent Mental Health training to 10% of school staff, and
 - Provide Threat Assessment Training to school counselors.

- A National School Lunch Program equipment grant will allow the district to replace the dishwasher and convection oven at the Glidden Campus.

- The high school Fab Lab will add a CNC router, vinyl cutter, 3D scanner, and two 3D printers to the Fab Lab. This is being funded, in part, through a grant from the Wisconsin Economic Development Corporation, as well as through donations from community businesses.

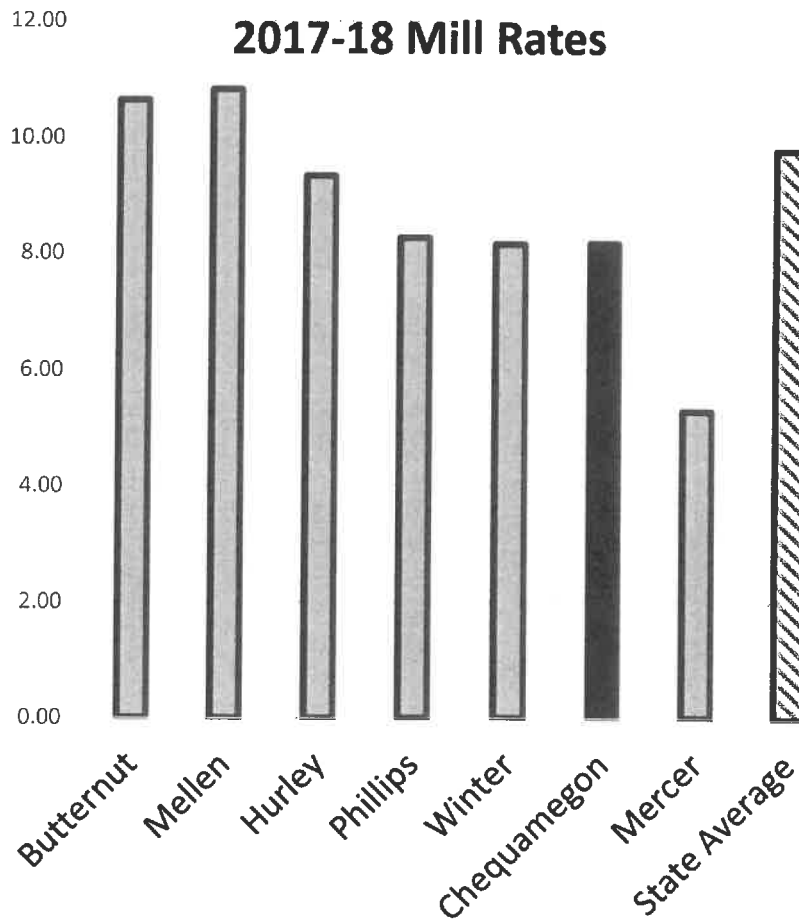
- The food service program will use some of its surplus funds to replace the orange curtain doors at the Park Falls Campus.

- The Glidden Campus will receive \$100,000 from a new 21st Century Community Learning Center grant to fund before- and after-school programs.

- A communications audit is being done to evaluate district communications in an effort to improve the quality of communication with parents and other community stakeholders.

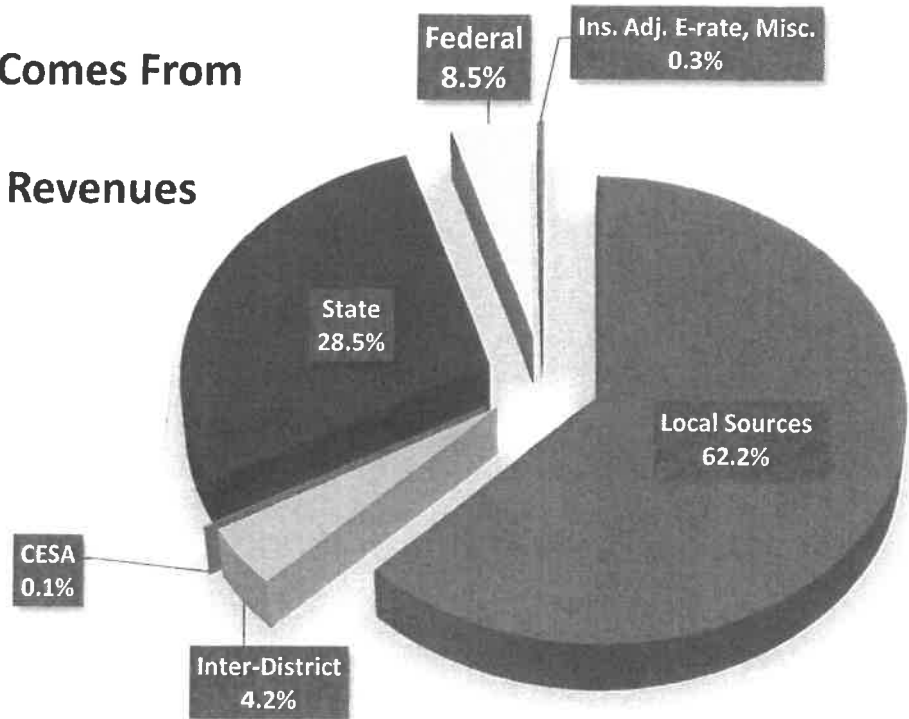
Area School Districts Mill Rate Comparison

District	14-15 Mill Rate	15-16 Mill Rate	16-17 Mill Rate	17-18 Mill Rate
Butternut	10.72	9.93	9.96	10.65
Mellen	10.23	9.41	10.07	10.84
Hurley	8.74	8.82	9.58	9.35
Phillips	8.88	9.61	8.68	8.28
Winter	8.51	8.15	8.26	8.17
Chequamegon	7.47	8.37	8.24	8.19
Mercer	5.08	5.09	5.07	5.30
State Average	10.26	10.25	9.97	9.79
Area Average	8.52	8.48	8.55	8.68



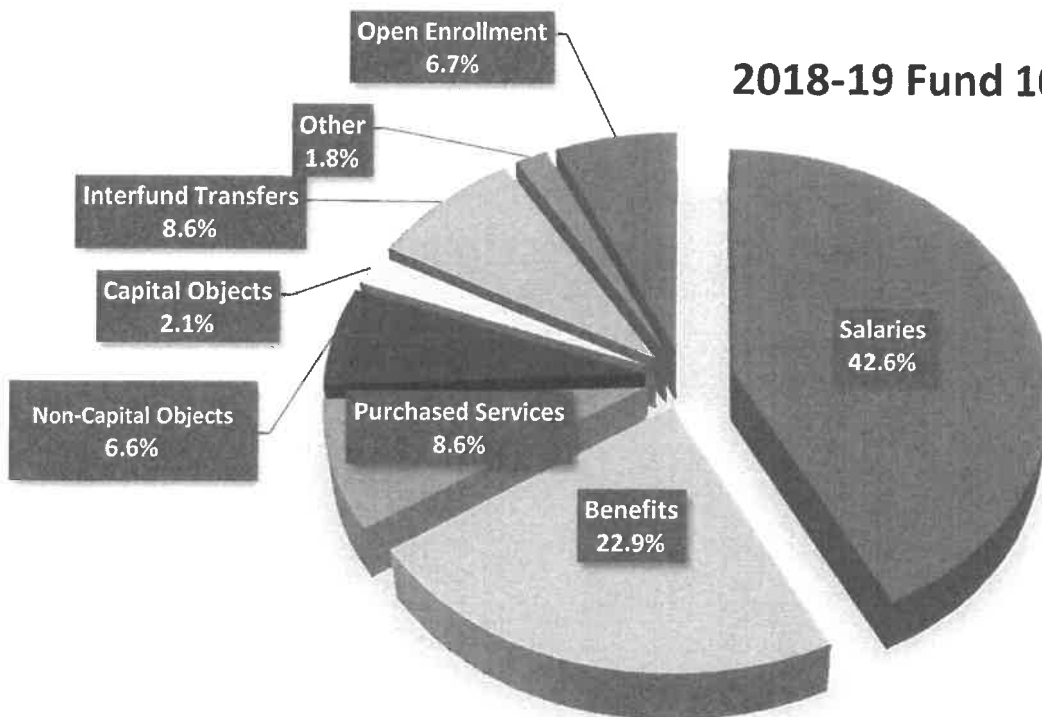
Where the Money Comes From

2018-19 Fund 10 Revenues



Where the Money Goes

2018-19 Fund 10 Expenditures



Fund 10 General Fund - Balance Sheet Accounts

Assets	6/30/2016	6/30/2017	6/30/2018
Cash	5,198,481	5,887,136	6,042,836
Taxes Receivable	2,044,648	1,970,962	1,876,542
Accounts Receivable	1,032	4,309	7,110
Due from Other Funds	1,938	1,938	1,938
Due From Other Governments	256,639	169,355	293,460
Other Fund Assets	1,656	250	250
Total Assets	<u>7,504,394</u>	<u>8,033,951</u>	<u>8,222,137</u>
Liabilities			
Accounts Payable	28,490	55,000	21,766
Payroll Withholding and Benefits Payable	347,370	368,224	377,792
Accrued Payroll Payable	303,404	308,053	461,939
Due to Other Governments	0	0	10,896
Total Liabilities	<u>679,264</u>	<u>731,277</u>	<u>872,393</u>
Fund Equity			
Unassigned Fund Balance	6,825,130	7,302,674	7,349,744
Total Fund Equity	<u>6,825,130</u>	<u>7,302,674</u>	<u>7,349,744</u>

Levy Comparisons

	2016-17	2017-18	2018-19
Fund 10: General Fund	5,980,687	5,825,089	6,303,102
Fund 38: Non-Referendum Debt	180,719	173,312	165,812
Fund 41: Capital Expansion Fund	10,000	100,000	100,000
Fund 80: Community Service Fund	40,000	40,000	40,000
Total	<u>6,211,406</u>	<u>6,138,401</u>	<u>6,608,914</u>
Mill Rate	8.24	8.19	8.81
% Change \$\$		-1.2%	7.7%

Fund #10 - General Fund Revenues

<u>Source</u>	<u>Item</u>	Audited Actual 2016-17	Unaudited Actual 2017-18	Original Budget 2018-19
211	Property Tax	5,980,687	5,825,089	6,303,102
213	Mobile Home Fees	757	0	1,774
260	Resale	9,087	6,514	6,200
270	Activity	9,082	9,921	9,500
280	Interest	20,023	21,069	65,000
290	Other Revenue	21,943	30,120	20,000
200	Subtotal Local Sources	6,041,578	5,892,712	6,405,576
300	Inter-District	459,387	481,403	433,205
500	Intermediate/CESA	21,666	11,156	12,046
612	Transportation	78,254	92,571	90,000
613	Library	27,067	28,040	27,000
619	Other Categorical	0	0	0
621	Equalization	322,333	306,480	346,177
623	Special Adjustment Aid	1,863,452	1,550,055	1,231,199
628	High Poverty Aid	50,023	56,241	56,241
630	State Special Project Grants	7,675	14,027	0
650	SAGE Grant	232,751	257,176	240,000
660	State Revenue Through Local Governments	94,699	94,824	94,000
690	Other State Aid (includes computer aid)	486,667	673,266	851,547
600	Subtotal State Aids	3,162,921	3,072,680	2,936,164
730	Special Projects Grants: Title II, 21st Cent.	225,267	209,757	141,828
751	Title I	188,215	188,862	181,964
780	Federal Aid - Other State Agencies	212,854	208,439	140,000
791	Direct Federal Aid (PEP Grant)	0	0	0
700	Subtotal Federal Aid	626,336	607,058	463,792
860	Sales	5,883	0	6,000
900	Ins Adjustments, E-Rate & Misc	34,976	161,342	35,000
Total Fund 10 Revenues		10,352,747	10,226,350	10,291,783
Percent change from previous year		-0.86%	-1.22%	0.64%

Fund #10 - General Fund Expenditures

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2016-17</u>	<u>Unaudited Actual 2017-18</u>	<u>Original Budget 2018-19</u>
110000	<u>Undifferentiated Curriculum (Grades 4K-5)</u>			
	100 Salaries	978,490	1,100,415	1,241,708
	200 Employee Benefits	466,621	540,506	622,988
	300 Purchased Services	0	1,018	2,500
	400 Non-Capital Objects	100,908	103,081	101,000
	500 Capital Objects	0	8,500	10,000
	900 Other Expenditures	1,000	903	950
	*Total 110 Series	1,547,020	1,754,423	1,979,146
120000	<u>Regular Curriculum (Grades 6-12)</u>			
	100 Salaries	1,345,235	1,400,186	1,320,293
	200 Employee Benefits	660,215	651,712	658,338
	300 Purchased Services	27,178	23,814	16,000
	400 Non-Capital Objects	197,985	245,895	195,000
	500 Capital Objects	41,513	0	0
	900 Other Expenditures	581	0	0
	*Total 120 Series	2,272,707	2,321,607	2,189,631
130000	<u>Vocational Curriculum</u>			
	100 Salaries	141,670	185,611	184,195
	200 Employee Benefits	56,919	74,920	107,021
	400 Non-Capital Objects	31,239	20,262	20,500
	500 Capital Objects	4,000	16,922	22,423
	*Total 130 Series	233,828	297,715	334,139
140000	<u>Physical Education Curriculum</u>			
	100 Salaries	104,341	106,043	151,061
	200 Employee Benefits	63,625	64,213	100,797
	400 Non-Capital Objects	5,641	3,069	6,300
	*Total 140 Series	173,607	173,325	258,158
160000	<u>Co-Curricular Activities</u>			
	100 Salaries	71,248	75,108	77,361
	200 Employee Benefits	7,744	8,036	8,306
	300 Purchased Services	28,571	20,656	26,766
	400 Non-Capital Objects	17,844	12,440	23,575
	900 Other Expenditures	35,192	25,494	29,978
	*Total 160 Series	160,598	141,734	165,986
170000	<u>Gifted and Talented</u>			
	100 Salaries	3,994	4,054	4,140
	200 Employee Benefits	1,536	1,564	1,618
	*Total 170 Series	5,530	5,618	5,758
	**Total Instructional	4,393,290	4,694,422	4,932,818

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2016-17</u>	<u>Unaudited Actual 2017-18</u>	<u>Original Budget 2018-19</u>
210000	<u>Pupil Services (Guidance-Psychologist)</u>			
	100 Salaries	139,120	146,871	151,150
	200 Employee Benefits	67,068	68,032	71,337
	300 Purchased Services	5,058	6,648	7,400
	400 Non-Capital Objects	1,389	4,000	3,800
	*Total 210 Series	212,635	225,551	233,687
221000	<u>Improvement of Instruction (Staff Development)</u>			
	100 Salaries	56,858	50,371	41,412
	200 Employee Benefits	15,724	12,640	29,178
	300 Purchased Services	57,354	78,089	67,916
	400 Non-Capital Objects	1,312	961	1,000
	*Total 221 Series	131,247	142,061	139,506
222000	<u>Education Media (Library Services)</u>			
	100 Salaries	95,718	96,545	104,502
	200 Employee Benefits	38,478	38,629	62,223
	400 Non-Capital Objects	30,402	30,402	31,800
	500 Capital Objects	0	0	0
	900 Other	0	723	800
	*Total 222 Series	164,598	166,299	199,325
223000	<u>After School Program, Team Leaders</u>			
	100 Salaries	35,720	46,408	51,400
	200 Employee Benefits	5,047	6,707	7,389
	*Total 223 Series	40,768	53,115	58,789
230000	<u>General Administration</u>			
	100 Salaries	191,316	213,036	194,636
	200 Employee Benefits	60,886	64,614	83,771
	300 Purchased Services	54,401	72,853	105,400
	400 Non-Capital Objects	10,056	9,031	13,000
	900 Other Expenditures	17,539	10,930	19,500
	*Total 230 Series	334,198	370,464	416,307
240000	<u>School Building Administration</u>			
	100 Salaries	363,869	399,935	419,459
	200 Employee Benefits	169,278	177,581	214,055
	300 Purchased Services	4,965	6,446	5,800
	400 Non-Capital Objects	30,343	21,727	21,500
	900 Other Expenditures	2,559	1,694	1,700
	*Total 240 Series	571,015	607,383	662,514
251000	<u>Direction of Business</u>			
	100 Salaries	28,914	29,347	33,722
	200 Employee Benefits	16,250	16,340	17,578
	*Total 251 Series	45,163	45,687	51,300

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2016-17</u>	<u>Unaudited Actual 2017-18</u>	<u>Original Budget 2018-19</u>
252000	<u>Fiscal Office</u>			
	100 Salaries	58,571	59,584	64,343
	200 Employee Benefits	44,597	45,020	47,548
	300 Purchased Services	25,581	19,585	29,500
	400 Non-Capital Objects	1,462	3,229	2,500
	900 Other Expenditures	3,406	3,667	4,000
	*Total 252 Series	133,617	131,085	147,891
253000	<u>Operation Services</u>			
	100 Salaries	204,559	212,855	219,150
	200 Employee Benefits	121,653	118,801	119,272
	320 Property Services	170,370	19,216	54,300
	331 Gas for Heat	23,903	21,426	25,000
	333 Wood for Heat	30,832	38,845	40,000
	335 Gas for other than Heat	3,294	3,286	3,500
	336 Electricity	115,661	105,867	117,800
	337 Water	11,650	11,955	13,000
	338 Sewage	20,600	27,669	28,000
	300 Other Purchased Services	5,799	8,725	9,432
	400 Non-Capital Objects	114,605	136,964	150,500
	500 Capital Objects	5,372	45,810	10,000
	*Total 253 Series	828,299	751,419	789,954
254000	<u>Maintenance Services</u>			
	100 Salaries	106,972	109,450	114,286
	200 Employee Benefits	36,550	37,397	38,481
	300 Purchased Services	202,643	135,425	144,170
	400 Non-Capital Objects	19,571	15,697	79,565
	500 Capital Objects	43,950	25,812	0
	*Total 254 Series: Maintenance	409,685	323,781	376,502
255000	<u>Garage Lease, New Building</u>			
	300 Property Services	0	0	6,500
	500 Capital Objects	6,500	6,500	0
	*Total 255 Series	6,500	6,500	6,500
256000	<u>Pupil Transportation</u>			
	100 Salaries	274,668	285,801	280,200
	200 Employee Benefits	125,207	144,828	147,461
	310 Personal Services	1,024	2,225	2,000
	340 Travel-Meals-Lodging	3,313	2,606	3,700
	348 Vehicle Fuel	45,881	59,046	75,000
	400 Non-Capital Objects	29,221	23,411	27,400
	500 Capital Objects	98,175	98,200	98,200
	900 Other Expenditures	1,167	508	1,200
	*Total 256 Series	578,657	616,626	635,161
258000	<u>Internal Services</u>			
	300 Contracted Services	995	1,015	0
	*Total 258 Series	995	1,015	0

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2016-17</u>	<u>Unaudited Actual 2017-18</u>	<u>Original Budget 2018-19</u>
260000	<u>Central Services</u>			
	100 Salaries	61,628	56,238	0
	200 Employee Benefits	32,780	32,434	4,000
	300 Purchased Services	80,857	65,269	70,500
	400 Non-Capital Objects	105,262	62,833	5,000
	500 Capital Objects	20,791	91,102	93,600
	*Total 260 Series	301,317	307,876	173,100
270000	<u>Insurance</u>			
	711 Liability	11,714	11,463	12,123
	712 Property	34,019	34,098	36,727
	713 Workers Compensation	56,730	55,827	52,691
	716 Student Insurance	26,626	26,626	28,000
	719 Other Insurance	9,923	10,981	11,339
	730 Unemployment	791	341	3,000
	*Total 270 Series	139,803	139,336	143,880
280000	<u>Debt Services</u>			
	670 Principal	11,126	25,633	0
	680 Interest	3,605	0	0
	*Total 280 Series	14,731	25,633	0
290000	<u>Other Support Services</u>			
	100 Salaries	0	0	60,000
	200 Employee/Retiree Benefits	156,118	110,358	193,760
	300 Purchased Services	20,243	15,570	37,000
	400 Non-Capital Objects	0	0	50,000
	*Total 290 Series	176,361	125,928	340,760
	**Total Support Services	4,089,588	4,039,759	4,375,176
400000	<u>Non-Program Activities</u>			
	411 Special Education Fund Transfer	786,661	845,272	951,664
	431 General Instruction-Non-Open Enroll	65,650	49,307	60,000
	435 Open Enrollment Tuition Payments	540,014	550,130	740,684
	492 Other Adjustments	0	389	0
	**Total Non-Program Activities	1,392,325	1,445,098	1,752,348
	***Total Fund 10 Expenditures	9,875,203	10,179,279	11,060,342
	Percent change from previous year	-1.72%	3.08%	8.66%

Fund #21 - Special Revenue Trust Fund

	Audited Actual 2016-17	Unaudited Actual 2017-18	Original Budget 2018-19
Assets	33,073	49,707	40,707
Liabilities	0		
Revenues	11,401	24,295	11,000
Expenditures	7,214	7,661	20,000

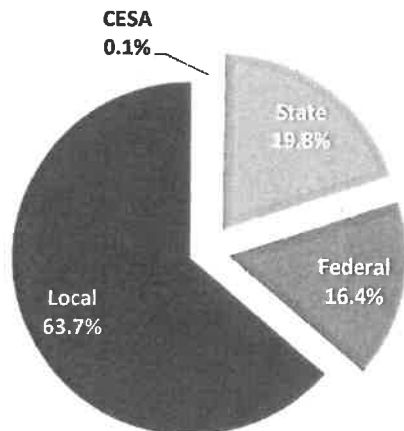
Fund #27 - Special Education

	Audited Actual 2016-17	Unaudited Actual 2017-18	Original Budget 2018-19
<u>Revenues</u>			
Intermediate/CESA	1,831	2,381	2,000
State Handicapped Aids	253,745	278,261	296,000
Federal Funds: IDEA Grants, Medicaid	238,389	241,578	244,452
Interfund Transfer	786,661	845,272	951,664
Total Revenues	1,280,626	1,367,492	1,494,116

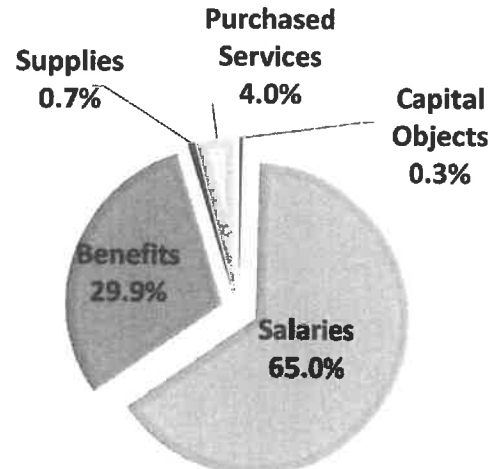
Expenditures

Combined Cost Reporting-Spec Ed	1,038,140	1,099,858	1,214,615
Social Worker	765	780	796
Guidance	20,786	21,475	22,140
Psychologist	34,659	39,539	38,508
Occupational and Physical Therapy	31,769	42,401	48,699
Supervision & Coordination	116,199	123,761	127,630
Transportation & Fiscal	24,441	27,858	29,491
Instruction: Non Open Enrollment	13,866	11,819	12,237
Open Enrollment Tuition	0	0	0
Total Expenditures	1,280,626	1,367,492	1,494,116

**2018-19 FUND 27
REVENUES**



**2018-19 FUND 27
EXPENDITURES**

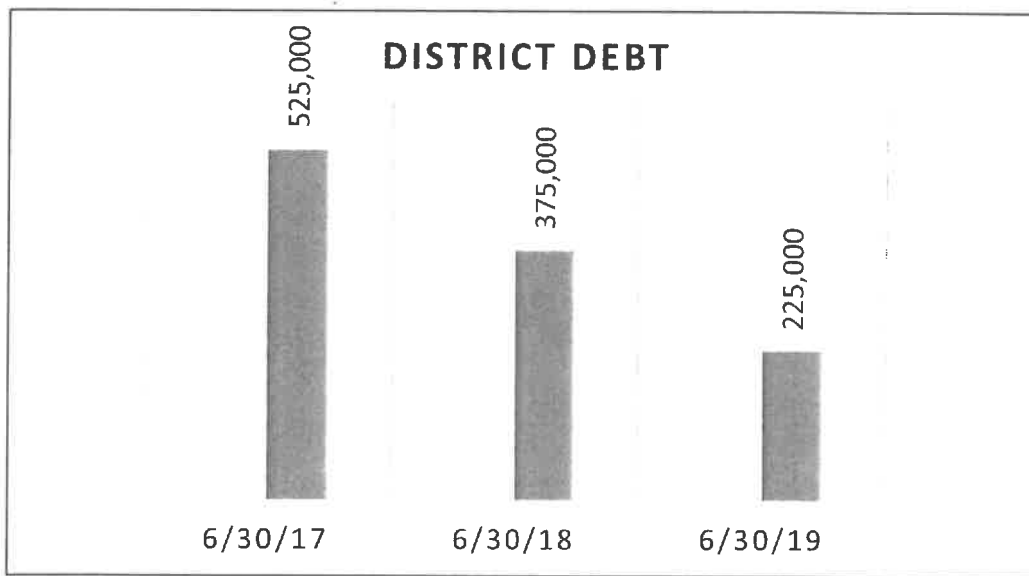


Fund #38 - Debt Service

	Audited Actual 2016-17	Unaudited Budget 2017-18	Original Budget 2018-19
<u>Revenue</u>			
Property Tax Levy	180,719	173,313	165,812
Interest	100	85	70
Total Revenues	180,819	173,398	165,882
<u>Expenditures</u>			
Unfunded Liability Loan Principal	150,000	150,000	150,000
Unfunded Liability Loan Interest	34,375	27,063	19,563
Other Debt Related Expense	-		
Total Expenditures	184,375	177,063	169,563

Long Term Debt Balances

	6/30/17	6/30/18	6/30/19
WRS Unfunded Liability (Ends 2021)	525,000	375,000	225,000
Change over previous year	-22%	-29%	-40%



Fund #41 - Capital Expansion Fund

	Audited Actual 2016-17	Unaudited Budget 2017-18	Original Budget 2018-19
<u>Revenue</u>			
Property Tax Levy	10,000	100,000	100,000
Interest	412	492	500
Total Revenues	10,412	100,492	100,500

Fund #50 - Food Service

	Audited Actual 2016-17	Unaudited Actual 2017-18	Original Budget 2018-19
<u>Revenues</u>			
Adult Purchases	9,810	9,934	9,820
Student Purchases	134,758	140,491	141,500
State Funds	8,033	8,536	8,550
Federal Funds	268,716	297,210	301,000
Misc. Revenues	911	0	0
Total Revenues	422,227	456,171	460,870
<u>Expenditures</u>			
Salaries - Cooks	133,173	134,151	137,008
Fringes - Cooks	80,494	78,158	79,774
Purchased Services	11,965	15,187	15,500
Food	184,819	174,218	183,500
Non-capital and Capital Equipment	3,062	3,088	31,139
Misc - Dues - Fees	1,418	1,418	1,500
Total Expenditures	414,931	406,220	448,421

Fund #60 - Student Activity Fund

	Audited Actual 2016-17	Unaudited Actual 2017-18	Original Budget 2018-19
Assets	142,264	146,671	145,000
Liabilities	142,264	146,671	145,000

Fund #72 - Trust Fund

	Audited Actual 2016-17	Unaudited Actual 2017-18	Original Budget 2018-19
Assets	93,475	93,923	93,000
Liabilities	93,475	93,923	93,000
Revenues	4,701	7,198	5,000
Expenditures	5,250	6,750	5,000

Fund #80 - Community Service

	Audited Actual 2016-17	Unaudited Actual 2017-18	Original Budget 2018-19
<u>Revenues</u>			
Current Property Tax Levy	40,000	40,000	40,000
Community Service Fees	9,068	6,718	5,000
Total Revenues	49,068	46,718	45,000
<u>Expenditures</u>			
Salaries & Fringes	29,309	27,774	32,500
Purchased Services	2,530	2,131	3,500
General Supplies	7,844	7,398	8,500
Equipment Additions	0	0	0
Dues and Fees	450	100	500
Total Expenditures	40,133	37,402	45,000