

Chequamegon School District
2016-17 Adopted Budget

The following budget was adopted at the Chequamegon School District Regular Board Meeting on October 25, 2016.

BUDGET ADOPTION 2016-17			
GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	5,531,224.05	6,430,089.36	6,825,129.41
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,430,089.36	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,430,089.36	6,825,129.41	7,012,739.41
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	5,457,657.50	6,029,124.55	5,982,051.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	3,253.56	4,655.33	3,000.00
270 School Activity Income	23,510.77	17,865.86	17,900.00
280 Interest on Investments	21,788.40	18,900.89	19,000.00
290 Other Revenue, Local Sources	18,930.63	17,166.67	17,000.00
Subtotal Local Sources	5,525,140.86	6,087,713.30	6,038,951.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	349,850.20	348,694.00	453,937.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	349,850.20	348,694.00	453,937.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	17,602.58	9,515.38	7,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	38,625.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	56,227.58	9,515.38	7,000.00
State Sources			
610 State Aid -- Categorical	254,912.96	294,765.63	332,750.00
620 State Aid -- General	3,079,793.00	2,627,932.00	2,246,788.00
630 DPI Special Project Grants	8,591.76	6,000.00	12,731.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	256,616.79	247,571.01	225,680.00
660 Other State Revenue Through Local Units	87,090.25	103,777.94	89,000.00
690 Other Revenue	7,996.00	9,343.00	239,929.00
Subtotal State Sources	3,695,000.76	3,289,389.58	3,146,878.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	192,452.89	185,750.33	235,120.00
750 IASA Grants	224,000.74	184,779.59	194,151.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	193,003.82	232,782.02	185,000.00
790 Other Federal Revenue - Direct	134,347.53	4,986.00	0.00
Subtotal Federal Sources	743,804.98	608,297.94	614,271.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	11,997.29	2,593.00	2,500.00
870 Long-Term Obligations	0.00	46,891.74	0.00
Subtotal Other Financing Sources	11,997.29	49,484.74	2,500.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	42,410.64	49,970.58	125,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	42,410.64	49,970.58	125,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,424,432.31	10,443,065.52	10,388,537.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,751,821.31	1,494,715.93	1,539,366.00
120 000 Regular Curriculum	2,083,629.99	2,106,453.73	2,329,571.00
130 000 Vocational Curriculum	227,751.29	239,350.19	243,467.00
140 000 Physical Curriculum	245,675.84	168,154.42	171,243.00
160 000 Co-Curricular Activities	159,505.33	149,891.74	160,603.00
170 000 Other Special Needs	6,422.25	6,562.80	6,758.00
Subtotal Instruction	4,474,806.01	4,165,128.81	4,451,008.00
Support Sources			
210 000 Pupil Services	196,425.80	202,726.14	212,144.00
220 000 Instructional Staff Services	382,173.24	290,107.51	389,180.00
230 000 General Administration	301,972.80	307,088.81	340,318.00
240 000 School Building Administration	633,869.42	567,945.26	583,857.00
250 000 Business Administration	1,696,634.69	2,673,807.00	2,078,714.00
260 000 Central Services	202,841.05	243,554.81	344,000.00
270 000 Insurance & Judgments	119,476.49	125,504.49	142,220.00
280 000 Debt Services	0.00	14,731.26	0.00
290 000 Other Support Services	301,185.96	238,697.07	255,943.00
Subtotal Support Sources	3,834,579.45	4,664,162.35	4,346,376.00
Non-Program Transactions			
410 000 Inter-fund Transfers	684,290.19	691,697.22	785,415.00
430 000 Instructional Service Payments	531,791.35	526,517.16	617,608.00
490 000 Other Non-Program Transactions	100.00	519.93	520.00
Subtotal Non-Program Transactions	1,216,181.54	1,218,734.31	1,403,543.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,525,567.00	10,048,025.47	10,200,927.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	17,611.65	18,346.94	28,886.12
900 000 Ending Fund Balance	18,346.94	28,886.12	28,886.12
REVENUES & OTHER FINANCING SOURCES	6,836.30	24,285.43	6,000.00
100 000 Instruction	0.00	3,230.00	0.00
200 000 Support Services	6,101.01	10,516.25	6,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,101.01	13,746.25	6,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	684,290.19	691,697.22	785,415.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	10,301.00	12,003.00	10,200.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	30,940.65	19,227.11	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	41,241.65	31,230.11	10,200.00
<i>State Sources</i>			
610 State Aid -- Categorical	232,955.00	240,789.00	255,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	232,955.00	240,789.00	255,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	189,275.51	207,447.24	229,366.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	21,517.82	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	189,275.51	228,965.06	229,366.00
<i>Other Financing Sources</i>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00

Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,147,762.35	1,192,681.39	1,279,981.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	868,105.19	906,575.42	1,031,666.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	868,105.19	906,575.42	1,031,666.00
Support Sources			
210 000 Pupil Services	84,770.26	91,112.85	95,508.00
220 000 Instructional Staff Services	109,818.43	113,378.40	116,087.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	15,571.01	19,163.61	19,348.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	210,159.70	223,654.86	230,943.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	69,497.46	62,451.11	17,372.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	69,497.46	62,451.11	17,372.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,147,762.35	1,192,681.39	1,279,981.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	34,284.59	31,627.19	28,459.87
900 000 ENDING FUND BALANCES	31,627.19	28,459.87	24,903.87
TOTAL REVENUES & OTHER FINANCING SOURCES	168,643.10	187,770.18	180,819.00
281 000 Long-Term Capital Debt	0.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	171,300.50	190,937.50	184,375.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	171,300.50	190,937.50	184,375.00
842 000 INDEBTEDNESS, END OF YEAR	825,000.00	675,000.00	525,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	200,194.00	205,695.78
900 000 Ending Fund Balance	200,194.00	205,695.78	215,795.78
TOTAL REVENUES & OTHER FINANCING SOURCES	200,194.00	5,501.78	10,100.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	26,439.34	32,774.67
900 000 ENDING FUND BALANCE	26,439.34	32,774.67	26,533.67
TOTAL REVENUES & OTHER FINANCING SOURCES	412,877.92	406,205.21	414,300.00
200 000 Support Services	386,438.58	399,869.88	420,541.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	386,438.58	399,869.88	420,541.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	10,434.16	9,725.49	29,670.99
900 000 ENDING FUND BALANCE	9,725.49	29,670.99	74,075.99
TOTAL REVENUES & OTHER FINANCING SOURCES	31,619.55	55,682.30	45,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	32,328.22	35,736.80	45,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	32,328.22	35,736.80	595.00

**NOTICE OF CHANGE IN ADOPTED BUDGET
CHEQUAMEGON SCHOOL DISTRICT**

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of Chequamegon School District, on January 24, 2017, adopted the following changes to previously approved budgeted 2016-17 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

GENERAL FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Intermediate: Transit of Aids	510	7,000.00	15,650.00	8,650.00
Sale of Fixed Assets	860	2,500.00	6,583.00	4,083.00
Total Anticipated Revenue		9,500.00	22,233.00	12,733.00
Expenditure Appropriations:				
Undifferentiated Curriculum	110000	1,539,366.00	1,545,236.00	5,870.00
Regular Curriculum	120000	2,329,571.00	2,330,286.00	715.00
Vocational Curriculum	130000	243,467.00	247,017.00	3,550.00
Pupil Services	210000	212,144.00	214,294.00	2,150.00
Instructional Staff Services	220000	389,180.00	396,768.00	7,588.00
School Building Administration	240000	583,857.00	614,357.00	30,500.00
Interfund Transfers	410000	785,415.00	788,331.00	2,916.00
Total Expenditure Appropriations		6,083,000.00	6,136,289.00	53,289.00
Projected Ending Fund Balance	Enter	7,012,739.41	6,972,183.41	(40,556.00)

**NOTICE OF CHANGE IN ADOPTED BUDGET
CHEQUAMEGON SCHOOL DISTRICT**

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of Chequamegon School District, March 28, 2017, adopted the following changes to previously approved budgeted 2016-17 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

GENERAL FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Business Administration	250000	2,078,714.00	2,119,714.00	41,000.00
Projected Ending Fund Balance	Enter	6,972,183.41	6,931,183.41	(41,000.00)