

CENTRAL HIGH SCHOOL DISTRICT OF WESTOSHA

ANNUAL MEETING
OCTOBER 17, 2017

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CENTRAL HIGH SCHOOL DISTRICT OF WESTOSHA

Board of Education

Charlene Brandes, President

Steven Richter, Vice President

Mary Ellen Pearsall, Treasurer

Cheryl Baysinger, Clerk

Dustin Beth, Member

Karen Shoopman, Member

Terry Simmons, Member

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Administration

Dr. R. Scott Pierce, District Administrator

Lisa Albrecht, Principal

Peter Haubrich, Associate Principal

Sean Leavy, Associate Principal

Gail Netzer-Jensen, Curriculum Coordinator

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Central High School District of Westosha

24617 75th Street • Post Office Box 38
Salem Wisconsin 53168

262.843.2321

www.westosha.k12.wi.us

Tuesday, October 17, 2017

Welcome Citizens of the Central High School District of Westosha:

On behalf of the Board of Education and Administration, it is my pleasure to welcome you to this year's Annual School District Meeting for 2017. The Annual School District meeting plays an important part in the governance of your school district. Your attendance and participation is essential to good school district and community support.

Your school board is charged by statute with the care, control and management of the property and affairs of the school district. This is your opportunity to express your thoughts on the state of the district. During the Annual Meeting, among the responsibilities you have as the electorate, you may:

- Set board member's annual salaries
- Authorize payment of actual and necessary expenses of board members
- Vote a tax for the operation of the schools *
- Direct the board to furnish lunches to district students and appropriate funds for that purpose
- Vote a tax to purchase vehicles or finance contracts for the use and services of transportation vehicles

and more.

* It should be noted regarding the school district levy that your vote is a non-binding *advisory* vote which will assist the board in their deliberation. Needless to say, the operation of any school district is very important to ensure a quality education for our next generation of taxpayers. The board will act in the best interests of the taxpayer and our students as they make their final decision on this year's tax levy.

The annual meeting agenda is designed for the electorate to receive a report on the audit for the previous (2016-2017) school year, receive a presentation on the 2017-2018 school budget and answer questions of the citizens.

In previous annual meetings, the public has been informed of action taken by the board to exceed the revenue limits (with public approval) for the purpose of completing energy efficiency measures.

The first of a number of exemptions that were approved by the public go back to the 2009-2011 biennial budget. At that time, the board levied \$461,000.00 for energy efficiency measures. We were fortunate that this project helped the district save on energy recouping these levied amount within two years of implementation.

The board approved similar projects since that time all in an effort to provide a higher efficient lighting for the school. Here again, these savings helped us recoup those levied amounts in a short time thus adding additional energy efficiency measures to the building.

In the 2014-2015 school year, the district once again took advantage of that energy efficiency measure through exceeding the revenue to implement energy efficient measures to improve remodeling and repair of roofs, replacement of HVAC, boiler, plumbing and electrical upgrades.

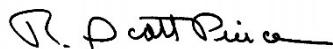
The board this evening will report on the savings the district has been able to realize thus far with these upgrades and will annually update the public in these energy upgrades until that levied amount is recouped.

The district continues to work toward enhanced communication with our constituents to keep you apprised of the activities of our high school. The Community Report has been published numerous times throughout the year. Continuing this year, we will provide three (3) publications in the coming months as we transition to an electronic newsletter, reducing the number of printed editions. The monthly electronic publication is called the *Falcon Focus* that is available for all Central parents and community members. Citizens who wish to receive the electronic edition in addition to your Community Report, will need to inform the district of your e-mail address. You can also find a copy posted on the district website at www.westosha.k12.wi.us.

As citizens of the Central High School District of Westosha, we can be proud of the continued accomplishments we have been able to realize for the curricular and co-curricular needs of our students as well as the overall continued oversight of the school district facilities. Your Board of Education acts as excellent stewards of the important assets you continue to support for the education of our future leaders in an environment that is up to date, clean and readily accessible to the needs of our taxpayers.

On behalf of the Board of Education, I thank each person who is in attendance this evening to participate in this important annual meeting. We encourage our citizens to attend future meetings; not only the annual meeting in the fall, but our bi-weekly board meetings that occur on the first and third Tuesday of each month.

Sincerely,



R. Scott Pierce, Ed.D.
District Administrator



Central High School District of Westosha

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www.westosha.k12.wi.us

2017 ANNUAL SCHOOL DISTRICT MEETING & BUDGET HEARING

Tuesday, October 17, 2017, at 7 p.m.

The 2017 Annual School District Meeting and Budget Hearing of Central High School District of Westosha will be held at Central High School **at 7 p.m. on Tuesday, October 17, 2017**, in the **All Purpose Room**. A quorum of board members may be present to attend the annual meeting and budget hearing.

AGENDA

1. Call to Order (*Charlene Brandes, Board President*)
2. Pledge of Allegiance
3. Roll Call
4. Election of a Chairperson
5. Introduction of a Parliamentarian
6. Approval of Agenda
7. Acknowledgement and Acceptance of the Minutes of the 2016 Annual Meeting
(*Cheryl Baysinger, Clerk*)
(Motion may be made to dispense with the reading of the minutes as they are in the booklet)
8. 2015-2016 Audit Report (*Mary Ellen Pearsall, Treasurer*)
(Motion may be made to dispense with the reading of the report as it is in the booklet)
9. Report of the 2016-2017 Receipts and Expenditures (*Mary Ellen Pearsall, Treasurer*)
(Motion may be made to dispense with the reading of the report as it is in the booklet)
10. Salaries and expenses of board members. (*Chairperson*)
Current Salaries: President – \$2,790 Vice President – \$2,790
 Treasurer – \$2,790 Clerk – \$2,790
 Members – \$2,570
11. Presentation of the 2017-2018 Budget (*Mary Ellen Pearsall, Treasurer*)
(Motion may be made to dispense with the reading of the budget as it is in the booklet)
12. Adoption of Tax Levy

10 Fund –	\$ 6,971,247.00
38 Fund/Energy Exemption –	\$ 446,845.00
39 Fund –	\$ 595,780.00
80 Fund –	\$ 98,474.26

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14. Short Term Borrowing
Short term borrowing not to exceed \$400,000 for the 2017-2018 school year
15. 2018 Annual Meeting: Set the Date for the 2018 Annual Meeting by the School Board as Provided under Section 120.08 of the Wisconsin Statutes
16. Adjournment

Respectfully submitted,

Cheryl Baysinger, Clerk
Board of Education

Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

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CENTRAL HIGH SCHOOL DISTRICT OF WESTOSHA NOTICE OF ANNUAL MEETING AND BUDGET HEARING [(SEC. 65.90, SEC. 120.08)]

NOTICE IS HEREBY GIVEN to qualified electors of the Central High School District of Westosha school district that the annual meeting of said district for the transaction of business, will be held in the All Purpose Room at Central High School, 24617 75th Street, Salem, on the 17th day of October 2017 at 7 p.m.

NOTICE IS HEREBY GIVEN to the qualified electors of Central High School District of Westosha school district that the budget hearing will be held at Central High School, 24617 75th Street, Salem, in the All Purpose Room on the 17th day of October 2017 at 7 p.m. during the Annual District Meeting. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 24617 75th Street, Salem.

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10 Fund	Total Proposed Expenditures		\$ 14,780,118.89
	Total Anticipated Receipts		\$ 14,724,085.00
	Proposed 10 Fund Tax Levy		\$ 6,971,257.00
38 Fund	Total Proposed Expenditures		\$ 449,445.00
	Proposed 38 Fund Tax Levy		\$ 446,845.00
39 Fund	Total Proposed Expenditures		\$ 602,005.00
	Proposed 39 Fund Tax Levy		\$ 595,780.00
80 Fund	Total Proposed Expenditures		\$ 100,000.00
	Proposed 80 Fund Tax Levy		\$ 98,474.26

Dated this 9th Day of October 2017

Cheryl Baysinger, Clerk
Board of Education

Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.



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NOTICE IS HEREBY GIVEN to the qualified electors of Central High School District of Westosha school district that the budget hearing will be held at Central High School, 24617 75th Street, Salem, in the All Purpose Room on the 17th day of October 2017 at 7 p.m. during the Annual District Meeting. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 24617 75th Street, Salem.

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	Proposed 39 Fund Tax Levy	\$ 595,780.00
80 Fund	Total Proposed Expenditures	\$ 100,000.00
	Proposed 80 Fund Tax Levy	\$ 98,474.26

Dated this 16th Day of October 2017

Cheryl Baysinger, Clerk
Board of Education

Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

AGENDA ITEMS EXPLANATIONS

Agenda Item	Description	Booklet Page
8	2015-2016 Audit Report (Column 1: Audited 2015-2016)	17-21
9	2016-2017 Receipts and Expenditures (Column 2: Unaudited 2016-2017)	17-21
11	2017-2018 Budget (Column 3: Budget 2017-2018)	17-21
Explanations for reports beginning on page 18:		
	10 Fund: <i>General Fund</i> -Normal school expenses, i.e., salaries, benefits, supplies, etc.	
	30 Fund: <i>Debt Service</i> -Expenditures for the retirement of principal and interest on debt	
	50 Fund: <i>Food Service Fund</i> -Department of Public Instruction Breakfast and Lunch Program	
	80 Fund: <i>Community Service Fund</i> -Funds collected to run programs mainly for community use	
	90 Fund: <i>Package and Cooperative Program Fund</i> -Joint agreements between Central and another entity, such as our feeder schools or the Community Library in Salem	
13	Short Term Borrowing is borrowing done only when needed to cover expenses that are incurred prior to aid or tax funds being available	N/A

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**CENTRAL HIGH SCHOOL DISTRICT OF WESTOSHA
BOARD OF EDUCATION
ANNUAL MEETING MINUTES
Tuesday, October 18, 2016**

The Annual Meeting was called to order by President Charlene Brandes at 7 p.m. The Pledge of Allegiance followed.

Roll Call was taken. Board members present were: Charlene Brandes, Cheryl Baysinger, Dustin Beth, Mary Ellen Pearsall, Steve Richter, Karen Shoopman, and Terry Simmons. District Administrator Dr. R. Scott Pierce, Principal Lisa Albrecht, and district staff members Kim Hole, Jacob Holtz, and Anita Seils were present. Several district and non-district residents were also in attendance.

Election of Chairperson

Mrs. Brandes handed the meeting over to Vice President Steve Richter for the selection of a chairperson. Mr. Richter opened nominations for chairperson of the meeting.

Mary Ellen Pearsall/Karen Shoopman motion was made to nominate Charlene Brandes as chairperson.

Mr. Richter called for other nominations three times. With no other nominations, the nominations were closed. Vote was taken. Charlene Brandes was unanimously chosen as chairperson.

Parliamentarian

Cheryl Baysinger/Mary Ellen Pearsall motion was made to appoint Mike Cassity as the Parliamentarian.

Mrs. Brandes called for other nominations three times. With no other nominations, the nominations were closed. Vote was taken; the motion carried unanimously.

Agenda Approval

Terry Simmons/Kim Hole motion was made to approve the agenda for the 2016 Annual Meeting. The motion carried unanimously.

2015 Annual Meeting Minutes

Mrs. Brandes asked for a motion to dispense the reading of the minutes from the 2015 Annual Meeting as they are printed in the book.

Mike Cassity/John Holloway motion was made to acknowledge and accept the minutes of the 2015 Annual Meeting and dispense of the reading of the minutes as the minutes are printed in the Annual Booklet. The motion carried unanimously.

2014-2015 Audit Report

Mary Ellen Pearsall/Kim Hole motion was made to approve the 2014-2015 Audit Report and dispense of the reading of the report as it is printed in the Annual Booklet. The motion carried unanimously.

2015-2016 Receipts and Expenditures

John Holloway/Mike Cassity motion was made to approve the Report of the 2015-2016 Receipts and Expenditures and dispense of the reading of the report as it is printed in the Annual Booklet. The motion carried unanimously.

Board Salaries

Mrs. Brandes read the current and proposed salaries, along with the explanation that the budgeted amount for negotiations would now be divided equally into all salaries.

Current 2015-2016 board salaries are:

President	\$2,400	Treasurer	\$2,400	Members	\$2,180
Vice President	\$2,400	Clerk	\$2,400	Negotiators	\$680

Proposed 2016-2017 board salaries are:

President	\$2,790	Treasurer	\$2,790	Members	\$2,570
Vice President	\$2,790	Clerk	\$2,790		

Kim Hole/Mike Cassity motion was made for board salaries to change to the proposed rates as presented. The motion passed unanimously.

2016-2017 Budget

Using a PowerPoint presentation, Jake Holtz explained the 2016-2017 budget. The overall budget will be reduced by \$35,281 and last year's mil rate of \$4.06 will be reduced to \$3.83.5 this year.

Mike Cassity/Mary Ellen Pearsall motion was made to dispense with the reading of the budget as it is printed in the booklet and approve the 2016-2017 Budget as presented. The motion carried unanimously.

Tax Levy

The Tax Levy was presented as follows:

10 Fund	\$ 6,691,672.00
38 Fund (Energy Exemption)	\$ 446,995.00
39 Fund	\$ 598,080.00
80 Fund	<u>\$ 185,000.00</u>
Total Levy	\$ 7,921,747.00

John Holloway/Mike Cassity motion was made to move to approve the tax levy as presented. The motion carried unanimously.

Short Term Borrowing

Mary Ellen Pearsall/Dustin Beth motion was made to approve short term borrowing for the 2016-2017 school year not to exceed \$400,000 if needed. The current Fund Balance is

approximately 31 percent. The state recommends a balance of 25 to 30 percent, but percentages can vary by district. The motion carried unanimously.

2017 Annual Meeting

Mike Cassity/Cheryl Baysinger motion was made that the date for the 2016 Annual Meeting be set by the School Board as provided under Section 120.08 of the Wisconsin Statutes. Discussion: The board can determine the best date for the annual meeting based on state funding information as it is available. The motion carried unanimously.

The meeting adjourned at 7:28 p.m.

Respectfully submitted,

Cheryl Baysinger, Clerk
Board of Education

Kim Hole
Recording Secretary

Minutes Acknowledged and Accepted on _____

Signature of Presiding Officer _____

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
 Central High School District of Westosha
 Salem, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Central High School District of Westosha (District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Central High School District of Westosha, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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info@wegnercpas.com
(888) 274-7665

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress, schedule of employer contributions, and schedule of changes in net pension liability on pages 3-10 and 39-44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Central High School District of Westosha's basic financial statements. The combining general fund financial statements, the combining nonmajor fund financial statements, and the agency fund schedule of changes in assets and liabilities are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines*, and is also not a required part of the basic financial statements.

The combining general fund financial statements, the combining nonmajor fund financial statements, the agency fund schedule of changes in assets and liabilities and schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining general fund financial statements, the combining nonmajor fund financial statements, the agency fund schedule of changes in assets and liabilities and schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2016 on our consideration of the Central High School District of Westosha's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wegner CPAs, LLP

Wegner CPAs, LLP
Madison, Wisconsin
December 15, 2016

Date: June 2017

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2017-18			
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	4,909,329.96	4,584,002.51	4,447,081.50
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)	4,584,002.51	4,447,081.50	4,391,047.61
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,584,002.51	4,447,081.50	4,391,047.61
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	33,798.64	21,136.00	0.00
<i>Local Sources</i>			
210 Taxes	6,644,754.67	6,731,189.10	6,971,257.00
240 Payments for Services	6,531.92	6,080.50	5,800.00
260 Non-Capital Sales	5,176.64	800.00	11,445.00
270 School Activity Income	40,429.98	37,499.57	19,087.00
280 Interest on Investments	9,852.88	7,417.91	6,000.00
290 Other Revenue, Local Sources	190,147.24	157,555.12	194,000.00
Subtotal Local Sources	6,896,893.33	6,940,542.20	7,207,589.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	200.00	0.00	0.00
340 Payments for Services	769,125.00	959,261.10	921,516.00
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	769,325.00	959,261.10	921,516.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	221.98	282.00	250.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	221.98	282.00	250.00
<i>Intermediate Sources</i>			
510 Transit of Aids	0.00	0.00	0.00
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	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
<i>State Sources</i>			
610 State Aid -- Categorical	272,972.97	85,764.27	83,608.00
620 State Aid -- General	6,003,207.00	6,146,242.00	5,830,597.00
630 DPI Special Project Grants	42,561.38	55,078.70	6,720.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	1,753.19	0.00	0.00
690 Other Revenue	5,928.00	296,208.00	520,025.00
Subtotal State Sources	6,326,422.54	6,583,292.97	6,440,950.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	37,858.00	14,885.75	0.00
750 IASA Grants	102,341.71	100,566.83	75,530.00
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	23,034.20	16,014.96	15,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	163,233.91	131,467.54	90,530.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	200.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	200.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	702.13	0.00
970 Refund of Disbursement	81,209.19	13,449.25	60,250.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	53,094.26	3,313.15	3,000.00
Subtotal Other Revenues	134,303.45	17,464.53	63,250.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,324,398.85	14,653,446.34	14,724,085.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	4,725,683.62	4,447,005.48	4,554,791.53
130 000 Vocational Curriculum	1,203,059.62	1,233,349.90	1,232,445.81
140 000 Physical Curriculum	402,502.97	346,604.56	397,754.69
160 000 Co-Curricular Activities	539,018.12	550,717.79	677,896.70
170 000 Other Special Needs	1,313.61	0.00	1,716.75
Subtotal Instruction	6,871,577.94	6,577,677.73	6,864,605.48
Support Sources			
210 000 Pupil Services	525,728.46	501,050.60	493,893.32
220 000 Instructional Staff Services	364,958.56	400,390.22	649,610.09
230 000 General Administration	375,914.45	345,760.51	468,175.28
240 000 School Building Administration	913,179.67	909,614.85	740,877.54
250 000 Business Administration	2,014,354.28	2,508,270.93	2,029,608.41
260 000 Central Services	717,857.41	734,046.05	802,429.85
270 000 Insurance & Judgments	137,738.64	135,586.45	152,722.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	231,786.94	234,369.45	242,184.78
Subtotal Support Sources	5,281,518.41	5,769,089.06	5,579,501.27
Non-Program Transactions			
410 000 Inter-fund Transfers	1,536,489.16	1,343,383.34	1,283,282.14
430 000 Instructional Service Payments	959,225.61	1,086,069.30	1,050,730.00
490 000 Other Non-Program Transactions	915.18	14,147.92	2,000.00
Subtotal Non-Program Transactions	2,496,629.95	2,443,600.56	2,336,012.14
TOTAL EXPENDITURES & OTHER FINANCING USES	14,649,726.30	14,790,367.35	14,780,118.89

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	0.00	288.00	288.00
900 000 Ending Fund Balance	288.00	288.00	288.00
REVENUES & OTHER FINANCING SOURCES	288.00	6,057.28	0.00
100 000 Instruction	0.00	6,057.28	0.00
200 000 Support 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	6,057.28	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
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	1,536,389.16	1,343,383.34	1,283,282.14
Local Sources			
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
Other School Districts Within Wisconsin			
310 Transit of Aids	75,844.87	74,677.88	74,678.00
340 Payments for Services	109,582.92	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	185,427.79	74,677.88	74,678.00
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	24,478.00	26,673.01	20,000.00
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	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	24,478.00	26,673.01	20,000.00
State Sources			
610 State Aid -- Categorical	457,359.00	444,267.00	444,267.00
620 State Aid -- General	23,408.00	83,683.00	23,000.00
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	480,767.00	527,950.00	467,267.00
Federal Sources			
710 Federal Aid - Categorical	15,920.00	24,052.00	7,500.00
730 DPI Special Project Grants	189,431.00	104,564.25	140,000.00
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	4,587.88	3,357.99	3,500.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	209,938.88	131,974.24	151,000.00
Other Financing Sources			
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	197.37	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	197.37	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,437,198.20	2,104,658.47	1,996,227.14
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	9,212.16	20,080.69
150 000 Special Education Curriculum	1,567,996.01	1,517,030.82	1,409,082.97
160 000 Co-Curricular Activities	0.00	0.00	0.00

170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,567,996.01	1,526,242.98	1,429,163.66
Support Sources			
210 000 Pupil Services	153,339.64	158,344.84	228,324.78
220 000 Instructional Staff Services	73,275.40	88,105.41	72,939.86
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	113,549.47	123,121.26	75,195.60
260 000 Central Services	1,035.98	1,158.06	2,258.85
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	33,938.94	0.00	0.00
Subtotal Support Sources	375,139.43	370,729.57	378,719.09
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	453,720.86	178,931.36	158,344.39
490 000 Other Non-Program Transactions	40,341.90	28,754.56	30,000.00
Subtotal Non-Program Transactions	494,062.76	207,685.92	188,344.39
TOTAL EXPENDTURES & OTHER FINANCING USES	2,437,198.20	2,104,658.47	1,996,227.14

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	230,906.84	223,041.06	214,759.23
900 000 ENDING FUND BALANCES	223,041.06	214,759.23	205,934.23
TOTAL REVENUES & OTHER FINANCING SOURCES	1,042,534.22	1,045,418.17	1,042,625.00
281 000 Long-Term Capital Debt	1,050,400.00	1,053,700.00	1,051,450.00
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	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	1,050,400.00	1,053,700.00	1,051,450.00
842 000 INDEBTEDNESS, END OF YEAR	12,750,000.00	12,090,000.00	11,415,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	2,055,565.12	359,164.55	14,566.46
900 000 Ending Fund Balance	359,164.55	14,566.46	14,566.46
TOTAL REVENUES & OTHER FINANCING SOURCES	72,411.06	372.58	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,768,811.63	344,970.67	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	1,768,811.63	344,970.67	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	46,054.96	46,053.57	56,711.54
900 000 ENDING FUND BALANCE	46,053.57	56,711.54	47,937.08
TOTAL REVENUES & OTHER FINANCING SOURCES	564,881.72	567,447.74	570,672.32
200 000 Support Services	564,883.11	556,789.77	579,446.78
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	564,883.11	556,789.77	579,446.78

COMMUNITY SERVICE FUND (FUND 80)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
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900 000 Beginning Fund Balance	77,866.81	175,418.95	290,933.56
900 000 ENDING FUND BALANCE	175,418.95	290,933.56	292,459.30
TOTAL REVENUES & OTHER FINANCING SOURCES	308,699.00	185,000.00	100,000.00
200 000 Support Services	172,043.03	33,894.76	32,245.00
300 000 Community Services	39,103.83	35,590.63	66,229.26
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	211,146.86	69,485.39	98,474.26

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	113,025.45	110,665.52	0.00
100 000 Instruction	0.00	89,529.52	0.00
200 000 Support Services	79,226.81	0.00	0.00
400 000 Non-Program Transactions	33,798.64	21,136.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	113,025.45	110,665.52	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

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Central High School District of Westosha REVISED 08-01-17
2017-2018 Calendar

August 2017

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22NT	23NT	24T	25
28T	29T	30T	31T	

September 2017

M	T	W	Th	F
				1Fr
(4)	5	6	7	8
11	12	13*PN	14	15
18	19	20	21	22
25	26	27*	28	29

20

October 2017

M	T	W	Th	F
2	3	4*	5	6
9	10	11	12	13
16	17	18*	19	20
23	24	25	(26)	(27)
30	31			

20

November 2017

M	T	W	Th	F
		1*	2	3
6	7	8	9	10
13	14	15*	16	17
20	21	(22)	(23)	(24)
27	28	29	30	

19

December 2017

M	T	W	Th	F
				1
4	5	6*	7	8
11	12	13	14	15
18	19	20	21	(22)
(25)	(26)	(27)	(28)	(29)

15

Calendar Key:

()	= No School
S	= End of Semester
R	= Registration
(NT)	= New Teacher Inservice; No Classes Held
(T)	= Inservice; No Classes Held
PN	= Parent Night
E	= Semester Exams
*	= Early Dismissal (Students released at 12:15 p.m.)
	= ACT Testing
	= Progress Reports
	= HSLT Meeting
	= Faculty Meeting
	= Board Meeting

Board Approved October 18, 2016

August

- 17 High School Leadership Team Data Retreat
- 22-23 New Teacher Inservice-No School
- 24 Teacher Inservice-No School
- 28-31 Teacher Inservice-No School

September 2017

M	T	W	Th	F
				1Fr
(4)	5	6	7	8
11	12	13*PN	14	15
18	19	20	21	22
25	26	27*	28	29

20

October

- 7 Homecoming Dance
- 16 Progress Reports
- 26-27 Fall Break

November

- 22 Thanksgiving Break (No Classes)
- 23 Thanksgiving (No Classes)
- 24 Thanksgiving Break (No Classes)

December

- 4 Progress Reports
- 21 Holiday Break begins at dismissal

January 2018

- 3 Classes Resume
- 19 End of First Semester

February 2018

- 19 Teacher Inservice (No Classes)
- 27 ACT
- 28 ACT Work Keys

March 2018

- 5 Progress Reports
- 20 ACT Make-up
- 21 ACT Work Keys Make-up
- 23 Spring Break Begins at Dismissal

April 2018

- 3 Classes Resume
- 9-May 11 ACT Aspire (Grades 9 & 10)
- 21 Prom at Parkway Chateau
- 23 Progress Reports

May 2018

- 19 Memorial Day (No Classes)

June 2018

- 1 Senior Breakfast/Graduation Practice
Seniors released at 10:30 a.m.
- 3 Graduation in Gymnasium (1 p.m.)
- 5 End of Second Semester
- 6 Staff End of Year Celebration
- 6 *Emergency Day 1 (If needed)*
- 7 *Emergency Day 2 (If needed)*

January 2018

M	T	W	Th	F
(1)	(2)	3	4	5
8	9	10*	11	12
15	16	17	18	19S
22	23	24	25	26
29	30	31		

February 2018

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14*	15	16
19	20	21	22	23
(26)	(27)	(28)	(29)	(30)

March 2018

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14*	15	16
19	20	21	22	23
(26)	(27)	(28)	(29)	(30)

April 2018

M	T	W	Th	F
(2)	3	4	5	6
9	10	11*	12	13
16	17	18	19	20
23	24	25	26	27
30				

May 2018

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16*	17	18
21	22	23	24	25
(28)	29	30	31	

June 2018

M	T	W	Th	F
3				1
4	5S	(6)	(7)	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

S1 = 87 S2 = 89

176 days

Revision Note 8/1/17: Early Release
dismissal time changed from 12:42 to
12:15 p.m.; April 25 is a full day.

Finals May 30 & 31 - Seniors
June 1 & 4 - Grades 9, 10, 11
June 5 - Make-up Exams