

**SCHOOL DISTRICT OF MANAWA
FINANCE COMMITTEE MEETING
AGENDA**

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Join by phone

(US) +1 218-451-4437 PIN: 970 431 967#

Date: October 5, 2021

Time: 6:00 p.m.

Hybrid Meeting Format (In-person Meeting for Board of Education at MES Board Room, 800 Beech Street & Virtual Components)

Board Committee Members: Pethke (C), J. Johnson, R. Johnson

In Attendance:

Timer: _____ **Recorder:** _____

1. History of Legal Fees (Information)
2. Consider Endorsement of Substitute Teacher Daily Rate Increase as Presented (Information / Action)
3. Consider Endorsement of Short-term Borrowing Lender as Presented (Action)
4. Consider Endorsement of Fund 46 Placement as Presented (Action)
5. Review of 2021-22 Revenue Limit Worksheet - Estimate (Information)
6. Review of Annual Meeting Packet (Information)
7. Monthly Financial Summary (Information)
 1. June - revised
 2. July 2021
8. Review Open Enrollment In Available Seats (Information / Action)
9. Finance Committee Planning Guide (Information / Action)
10. Next Finance Committee Meeting Date: _____
11. Next Finance Committee Items:
 1. Review of Key Performance Indicators (Information / Action)
 - i. Operation Efficiencies
 - 2.
12. Adjourn



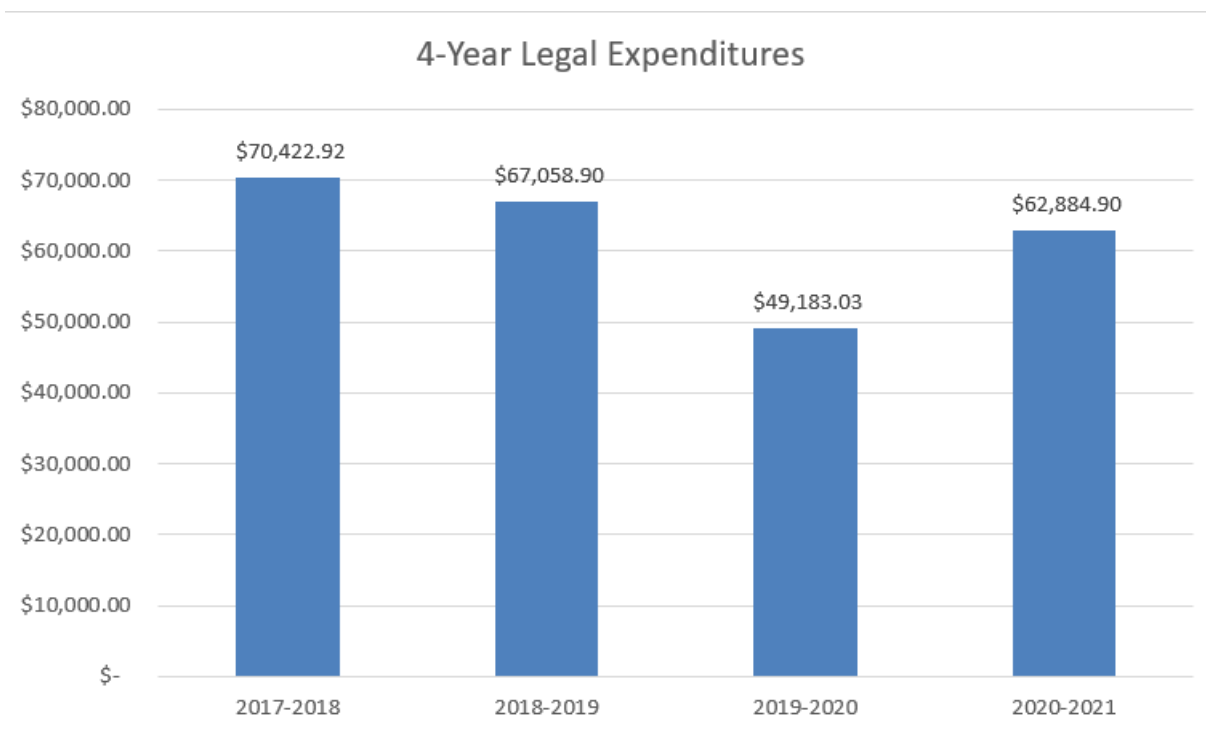
School District of Manawa

Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 9/29/2021
Re: Historic Legal Expenditures

Legal fees for the past 4 fiscal years for the School District of Manawa are as follows:

2017-18	2018-19	2019-20	2020-21
\$70,422.92	\$67,058.90	\$49,183.03	\$62,884.90



School District of Manawa
800 Beech Street
Manawa, WI 54949

Phone: (920) 596-2525
Fax: (920) 596-5308

Little Wolf High School
Manawa Middle School

515 E. Fourth St
Manawa, WI 54949
Phone: (920) 596-2524
Fax: (920) 596-2655

Manawa Elementary
800 Beech Street
Manawa, WI 54949

Phone: (920) 596-2238
Fax: (920) 596-5339

ManawaSchools.org



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School District of Manawa
Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 9/29/2021
Re: Substitute Teacher Rate of Pay

Recommendation:

I recommend keeping the payment of substitute teachers at \$110 per day and \$120 per day for School District of Manawa retirees for the 2021-22 school year.

Rationale:

There is a limited number of substitute teachers and I do not believe the District can buy its way out of this sub shortage. If the SDM raises their rates, it will simply cause the surrounding school districts to raise theirs. After the 2021-22 CESA #6 Comp Study is complete, I will present the Finance Committee with a comprehensive cost comparison for all work groups, including substitute teachers (likely in January).





School District of Manawa
Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 9/2/2021
Re: Substitute Teacher Pay Comparison

Recommendation:

I recommend raising the payment of substitute teachers from the daily rate from \$100 per day and \$110 per day for School District of Manawa retirees to \$110 per day and \$120 per day for School District of Manawa retirees for the 2021-22 school year.

Rationale:

The average substitute teacher daily rate of pay for CESA #6 districts that completed the 2020-21 Comp Study is \$112.40. Comparable rates for area schools are:

School District	Daily Rate from 2020-21
Hortonville	\$135.00
Iola-Scandinavia	\$110.00 + free lunch
New London	\$118.00
Shiocton	\$150.00
Weyauwega-Fremont	\$100.00

Teachers that sub for the School District of Manawa report earning \$115-\$135 in Bowler, Tigerton, and Hortonville and indicate that the rate of pay does influence their decision on where to accept work.

I will provide the Finance committee comparable wages for all work groups after the CESA #6 2021-22 Comp Study is completed and released, around January 2022.





School District of Manawa
Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 10/1/2021
Re: Short-term Borrowing Lender recommendation

Recommendation:

I recommend accepting the proposal for short-term borrowing from Premier Community Bank, Marion, WI.

Rationale:

The RFP for short-term borrowing went out to First State Bank, New London and Premier Community Bank, Marion on September 10, 2021. It was also posted on the District website. Two proposals were returned before the due date.

	First State Bank	Premier Community Bank
Type of Credit	Taxable Revolving Line of Credit	Taxable Revolving Line of Credit
Amount	\$750,000.00	\$750,000.00
Interest Rate	2.74%	2.25%
Conditions	Lender has the same conditions with the addition of: (2) Quarles & Brady LLP, Bond Counsel to the Borrower, gives approving legal opinion and prepares the loan documents (at the District's expense). (3) The District will provide a transcript of proceedings at the time the District receives its first disbursement or draw.	Lender has the same conditions.





**CREDIT COMMITMENT FOR
SCHOOL DISTRICT OF MANAWA**

First State Bank (the “Bank”) is pleased to provide the School District of Manawa (the “Borrower”) with a financing Commitment for a Taxable Revolving Line of Credit for \$750,000 (the “Commitment”). This Commitment is subject to the acceptance by the Borrower of the following terms and conditions.

Taxable Revolving Line of Credit

- Borrower:** School District of Manawa
- Type of Credit:** Taxable Revolving Line of Credit
- Loan Amount:** \$750,000
- Purpose:** Working Capital: Immediate expenses of operating and maintaining the public instruction during the Borrower’s fiscal year.
- Bank information:** First State Bank
113 W. North Water St.
P.O. Box 268
New London, WI 54961
(920) 982-3300
- Contact information:** Peter J. Kurth (primary)
Vice President
(address same as above)
(920) 531-2853 (direct line)
pkurth@bankfirststate.com
- Lynn Rathsack (secondary)
Business Banking Assistant
(address same as above)
(920) 531-2807 (direct line)
lrathsack@bankfirststate.com
- Interest Rate:** 2.74% Fixed rate until the maturity date. Interest shall be payable from the day any amount is drawn on the Taxable Revolving Line of Credit. Interest shall be payable on the first day of each month during the time any disbursement or draw remains outstanding.
- Process:** The Taxable Revolving Line of Credit is revolving, so principal can be drawn and repaid in any amount(s) and/or at any time(s) during the term





of the loan provided that no draw on the Taxable Revolving Line of Credit may be made after June 30, 2022.

- a. Draws: Any draw/disbursement requested will be completed on a disbursement request (form to be supplied by bank) and signed by the District President and District Clerk. Said form will be then emailed to both primary and secondary bank contact, with the bank acknowledging and processing the draw.
- b. Payments: Monthly interest payments on any loan balance outstanding will be set up on an automatic payment from the appropriate School District account. Any additional principal payment requests will be emailed to both the primary and secondary bank contact, with the bank acknowledging and processing the principal payment from the appropriate account.

Closing Costs: None

Loan Fees: The Bank will not charge any origination or application fees

Collateral: The Borrower shall pledge taxes for operation and maintenance of the Borrower heretofore levied and other available current fiscal year revenues, including state aids (the "Revenues"), sufficient to pay the Taxable Revolving Line of Credit, together with the interest thereon, when due.

Maturity/Term: November 1, 2022. (the "Maturity Date"). The entire principal balance outstanding plus all accrued and unpaid interest is due on the Maturity Date.

Prepayment: The Taxable Revolving Line of Credit may be repaid in whole or in part at any time without penalty.

**Conditions/
Restrictions:** The Taxable Revolving Line of Credit shall be subject to the following requirements:

- (1) The School Board of the Borrower approves a resolution (the "Resolution") authorizing temporary borrowing pursuant to Section 67.12(8)(a)(1), Wisconsin Statutes at a lawfully called and conducted meeting.
- (2) Quarles & Brady LLP, Bond Counsel to the Borrower, gives an approving legal opinion stating that the Taxable Revolving Line of Credit has been lawfully authorized and is a valid and enforceable obligation of the Borrower in accordance with its terms (subject to reasonable exceptions relating to the rights of creditors). Quarles & Brady LLP will also prepare the loan documents.
- (3) A transcript of proceedings (including certifications from the Borrower as to its budget for the current fiscal year, including its



tax levy and anticipated state aids, a no-litigation certification and certifications confirming the name and titles of the officers of the borrowing and confirming that all of the loan documents were duly and properly authorized and executed on behalf of the Borrower by such officers) is delivered at the time the Borrower receives its first disbursement or draw on the Taxable Line of Credit.

- (4) The Taxable Revolving Line of Credit is evidenced by a tax and revenue anticipation promissory note (the "Master Note") duly authorized, issued and executed by the Borrower under Section 67.12(8)(a)(1), Wisconsin Statutes. Any disbursements or draws on the Taxable Revolving Line of Credit shall be evidenced by a "Disbursement Request".
- (5) The Borrower will provide its most recent audited financial statements when completed.

All of the aforesaid shall be provided by the Borrower at the Borrower's expense.

Expiration of Commitment:

This Commitment shall be accepted by official action of the School Board of the Borrower at a meeting duly called noticed, held and conducted in a manner established by the School Board and required by the pertinent Wisconsin Statutes. Unless accepted or terminated, this Commitment shall expire on November 1, 2021. If the loan documentation required by the Bank hereunder is not completed and the Taxable Revolving Line of Credit has not been extended by the Bank to the Borrower for any reason by November 30, 2020, then this Commitment shall expire on said date.

Very truly yours,

Name: Peter J. Kurth

Title: Vice President

Date: September 29, 2021

ACCEPTANCE

This Commitment as outlined above was accepted by action of the School Board on _____, 20__.

District President

District Clerk





**CREDIT COMMITMENT FOR
SCHOOL DISTRICT OF MANAWA**

Premier Community Bank (the "Bank") is pleased to provide the School District of Manawa (the "Borrower") with a financing Commitment for a Taxable Revolving Line of Credit for \$750,000.00 (the "Commitment"). This Commitment is subject to the acceptance by the Borrower of the following terms and conditions.

Taxable Revolving Line of Credit

- Borrower:** School District of Manawa
- Type of Credit:** Taxable Revolving Line of Credit (note: not a general obligation)
- Loan Amount:** \$750,000.00
- Purpose:** Working Capital: Immediate expenses of operating and maintaining the public instruction during the Borrower's fiscal year.
- Interest Rate:** 2.25% (fixed rate)
Notwithstanding the foregoing, at no time during the loan term shall the interest rate exceed 2.25%. In addition, in no event will the interest rate exceed that permitted by any applicable law. Interest shall be payable from the day any amount is drawn on the Taxable Revolving Line of Credit. Interest shall be payable monthly on the first business day of the month during the time any disbursement or draw remains outstanding.
- Disbursements/
Draws:** The Taxable Revolving Line of Credit is revolving so principal can be drawn and repaid in any amount(s) and/or at any time(s) during the term of the loan provided that no draw on the Taxable Revolving Line of Credit may be made after a maturity date to be determined but not to exceed a 12-13 month term.
- Closing Costs:** None
- Loan Fees:** The Bank will not charge any origination or application fees
- Collateral:** The Borrower shall pledge taxes for operation and maintenance of the Borrower heretofore levied and other available current fiscal year revenues, including state aids (the "Revenues"), sufficient to pay the Taxable Revolving Line of Credit, together with the interest thereon, when due. The Revenues shall be deposited in a special fund.

- Maturity/Term:** 12 or 13 months or maturity date to be determined. The entire principal balance outstanding plus all accrued and unpaid interest is due on the Maturity Date.
- Amortization:** N/A
- Prepayment:** The Taxable Revolving Line of Credit may be repaid in whole or in part at any time without penalty.
- Conditions:** The Taxable Revolving Line of Credit shall be subject to the following requirements:
- (1) The School Board of the Borrower approves a resolution (the “Resolution”) authorizing temporary borrowing pursuant to Section 67.12(8)(a)(1), Wisconsin Statutes at a lawfully called and conducted meeting.
 - (2) The Taxable Revolving Line of Credit is evidenced by a tax and revenue anticipation promissory note (the “Master Note”) duly authorized, issued and executed by the Borrower under Section 67.12(8)(a)(1), Wisconsin Statutes. Any disbursements or draws on the Taxable Revolving Line of Credit shall be evidenced by a “Disbursement Request”.
 - (3) The Borrower provides its most recent audited financial statements.

All of the aforesaid shall be provided by the Borrower at the Borrower’s expense.

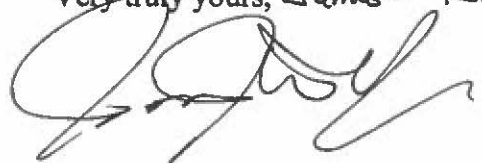


PREMIER

COMMUNITY BANK

**Expiration of
Commitment:**

This Commitment shall be accepted by official action of the School Board of the Borrower at a meeting duly called noticed, held and conducted in a manner established by the School Board and required by the pertinent Wisconsin Statutes. Unless accepted or terminated, this Commitment shall expire on 12/16/2021.

Very truly yours, James J. Dietler
 VP

ACCEPTANCE

This Commitment as outlined above was accepted by action of the School Board on _____, 2021.

District President

District Clerk



School District of Manawa
Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 9/29/2021
Re: Fund 46 Placement

Recommendation:

I recommend moving Fund 46 money to a 12-month CD at the American Deposit Management Company (ADM).

Rationale:

Currently, there is \$250,273.92 in Fund 46, the long-term capital improvement trust fund. This account earns 0.02% interest. These funds cannot be accessed until October 2022, per DPI regulations. A 12-month CD allows for a higher rate of interest on funds that the District cannot use anyway. A comparison of CD rates for this amount of money are as follows:

Bank	12-month CD interest rate
ADM	0.60%
First State Bank	0.16%
Premier Community Bank	0.17%





Ms. Carmen O'Brien
Business Manager

School District of Manawa

Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 9/30/2021
Re: Annual Meeting Packet Feedback

For the past several years, I have been using the same annual meeting packet format. I would like feedback from the Board of Education to determine if this format meets all of their information and resolution needs. I have included a copy of last year's packet for your perusal. The first few pages have been updated, but the financial information is from the 2020-21 annual meeting. This information cannot be fully updated until after October 15th. Again, this is just to ensure that I am including the information you feel serves the Board and community's needs.

School District of Manawa

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Manawa, WI 54949

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ManawaSchools.org



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SCHOOL DISTRICT OF MANAWA

ANNUAL MEETING



MONDAY, OCTOBER 25, 2021

7:00 P.M.

Little Wolf High School/Manawa Middle School

SCHOOL DISTRICT OF MANAWA

800 Beech Street

Manawa, WI 54949

920-596-2525

Prepared for the Annual School District Meeting
In the Little Wolf High School/Manawa Middle School Cafeteria/Commons

The official records of the School District
have been audited by the firm of
WIPFLI, LLP
Madison, Wisconsin

BOARD OF EDUCATION

Joanne Johnson	President
Russell Johnson	Vice President
Russell Hollman	Clerk
Bobbi Jo Pethke	Treasurer
Peter Griffin	Director
Kerri Jepson	Director
Sondra Reiersen	Director

ADMINISTRATORS

Dr. Melanie J. Oppor, District Administrator and Curriculum Director

Daniel Wolfram, Principal, Little Wolf High School/Manawa Middle School and Assessment Coordinator

Danielle Brauer, Principal, Manawa Elementary School and Special Education Director

Carmen O'Brien, Business Manager

Dean Marzofka, Technology Director

Michelle Johnson, District Reading Specialist



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INTRODUCTION, OVERVIEW AND MISSION STATEMENT

Introduction

The School District of Manawa strives to create a budget that is clearly understood by the Board of Education, taxpayers, community, staff, and administration. The goal of the budget is to create exceptional learning opportunities for our students in a fiscally responsible manner. Our team values input from all stakeholders and works diligently to ensure transparency. If you have questions on any of the documents, please contact Dr. Melanie Oppor, District Administrator at 596-2525 or Ms. Carmen O'Brien, Business Manager at: cobrien@manawaschools.org or 596-2525.

Budget Overview

A well thought out budget is essential to the success of any organization. A school district budget establishes educational objectives, policies, financial constraints, and supports goals that formulate the foundation for the success of not only our students but our families, staff, and community.

Budget development always has the district mission and strategic plan as a focus during development and adheres to the principle of: *Students choosing to excel, realizing their strengths.*

The District is grateful for the support of our community and works to demonstrate value for the community's investment. All district departments work to support sustainable practices in a way that ensures fiscal responsibility and continued community support while maximizing both student achievement and staff professional capacity.

This year's recommended mill rate will increase to \$9.44 per \$1,000 of property value. The recommended budget includes the property tax levy of \$3,666,797. This includes \$981,462 for the referendum approved debt passed in November 2017 and \$25,000 for the Community Service fund.

Thank you for reviewing the district's budget information. The district is happy to clarify any information that is included on the following pages.



Students Choosing to Excel, Realizing their Strengths

School District of Manawa Board of Education

Mission Statement:

The School District of Manawa is the place where students choose to excel academically and realize their strengths.

Vision Statement:

The School District of Manawa engages students to reach their full potential in a changing global society through highly effective instruction and leadership.

Guiding Principles Grouped by Core Values:

1. ***Student Success*** - **The District focuses on addressing the needs of all students by creating a student-centered learning environment conducive to all learners.**
2. ***Highly Effective Staff*** – **The District demonstrates accountability to the students and community it serves by promoting high standards for:**
 - *Creating academically rigorous curriculum and instruction for ALL.*
 - *Closing the achievement gaps between sub-groups of students and their peers.*
 - *Engaging in regular professional development on research-based best practices.*
 - *Supporting and rewarding innovative and progressive initiatives.*
 - *Fostering a positive attitude toward change.*
 - *Expecting the highest degree of professionalism.*
 - *Creating a culture of competent and passionate employees.*
3. ***Innovative Leadership*** – **The District demonstrates accountability to the students and community it serves by holding high leadership standards for:**
 - *Developing proactive planning procedures for curriculum, instruction, assessment, and record-keeping.*
 - *Budgeting with the needs of all learners as the first priority.*
 - *Recruiting and retaining highly effective educators.*
 - *Creating balanced programming options for remediation and enrichment.*
4. ***Parent-Community Engagement*** – **The District is a centers of community life and enhances the community’s quality of life to the extent that it promotes and supports:**
 - *Collaborating with all stakeholders involved in issues prior to decision-making.*
 - *Being transparent in communications.*
 - *Maintaining an open-door policy.*
 - *Creating a culture that develops and sustains school/district pride.*
 - *Offering academic and social programs for families and the community.*
5. ***Learning Environment*** – **Successful teaching and learning are nurtured in an institutional climate characterized by:**
 - *Maintaining the facilities to ensure they are safe, clean, welcoming, inspirational, and reliable work spaces for all.*
 - *Nurturing a learning community that provides stability and a sense of satisfaction and fulfillment for all students and personnel.*
 - *Supplying and maintaining contemporary technology.*

AGENDA FOR ANNUAL MEETING, OCTOBER 25, 2021

1. Call Meeting to Order by Board of Education President, Joanne Johnson
2. Pledge of Allegiance
3. Appointment of Secretary of Annual Meeting
4. Election of Chairperson of the Meeting
5. Annual Meeting Ground Rules
6. District Administrator's Report – State of the District – Dr. Melanie Oppor
7. Reading of the 2020 Annual Meeting Minutes by Clerk, Russel Hollman
8. Treasurer's Report and Audit Summary – Treasurer, Bobbi Jo Pethke
9. Presentation of the Budget – Business Manager, Carmen O'Brien
10. Hearing on the Budget
11. Resolutions:
 - SY2022#01 Tax Levy
 - SY2022#02 School Board Member's Salary
 - SY2022#03 Free Textbooks
 - SY2022#04 Hot Lunch and Milk Program
 - SY2022#05 Legal Proceedings
 - SY2022#06 Accident Insurance
 - SY2022#07 Lease of Real Property
 - SY2022#08 Dates of 2021-22 Board of Education Meetings
 - SY2022#09 Date of 2022 Annual Meeting
12. Any Other New Business Legally Considered at the Annual Meeting
13. Adjournment



Proposed Ground Rules for the Annual District Meeting

1. When addressing the Board, each speaker shall rise and state their name and address to the Chairman.
2. Accept motions under New Business not on the Agenda that are written, signed and handed to the Chairperson.
3. Any elector is allowed to speak 3 minutes on a subject.
4. Any elector may speak more than once on a subject.
5. There will not be an established order of speakers.
6. The voting procedure shall be by voice vote.
7. The parliamentary authority shall be *Robert's Rules of Order Newly Revised*.



Minutes of the October 27, 2020 Annual District Meeting

Call Meeting to Order at 7:03 p.m. by Board of Education President, Joanne Johnson - MES Board Room

Board members in attendance: Scheller, Forbes, Pohl, Pethke, J. Johnson. Absent: Hollman and R. Johnson

Pledge of Allegiance

There were 9 in attendance including the Board members that were present.

Appointment of Secretary of Annual Meeting - Jeanne Frazier

Election of Chairperson of the Meeting : Motion by Pohl/Pethke to appoint elect Joanne Johnson. Motion carried. (there were no other nominations)

Annual Meeting Ground Rules - on pg 7. Read by Chairperson Johnson.

Motion by Scheller/Forbes to approve the ground rules as presented. Motion carried.

District Administrator's Report - State of the District - Dr. Melanie J. Oppor

Included a PowerPoint presentation which is ready to attend and share with municipalities. Personnel and Mission - innovate, establish process, collaborate problem solve to ensure academic, behavior and social-emotional skills. Key performance indicators; Monthly reports on indicators. In-service on trauma informed care will be covered Nov. 8th with all staff. An update on the referendum construction and demolition. Department of Justice grants: additional security cameras and related equipment, safety film for main entrances a both schools, and staff training in ALICE. Mental Health Focus: Mt on Sept 30th; one citizen looking into Big Brothers / Big Sisters; St. Paul is sponsoring a "You Matter" tour to staff and the community; Community video presented at Sturm Memorial Library re Trauma Sensitive Training. Refining building consultation team supports.

Reading of the 2018 Annual Meeting Minutes by Clerk, Pethke: Motion by Scheller / Forbes to dispense with reading of the minutes. Motion carried.

Treasurer's Report and Audit Summary - Treasurer, Hélène Pohl. The District is undergoing an audit by Erickson & Associates and all financial statements were provided by law; once completed the full audit will be presented to the Board. Motion by Scheller / Pethke to accept the auditor's summary. Motion carried.

Presentation of the Budget – Business Manager, Carmen O'Brien: Enrollment - 3-year average FTE decreased by 26 (from 733 to 707 students) which gave us extra levy authority. Property valuation increased by .86%; Private school vouchers increased by 284% to \$93,386; went from 3 to 11 students. The per pupil categorical aid increased by \$88 per student. Allowable revenue limit is \$3,279,084 which is a decrease of \$93,3986. Non-recurring referendum adds \$365,000 to the revenue limit. Changes to SY1920 Revenues: Levy \$3million less than allowable limit; raises the mill rate by \$0.25 to \$9.39 per \$1,000 of property value; 3.6% increase in total property tax levy to a total levy of \$3,534,716. Per pupil categorical aid increased by \$88 per member; adds \$62,216 in general fund revenue. Overall \$273,308 decrease in total state aids; increase of \$1,887 in federal aids; debt payment for the construction referendum adds \$504,716 to tax levy; Community service fund decrease of \$10,000 to \$30,000 added to tax levy for Fund 80 balance \$10,366.42. The budget reflects an overall revenue decrease of \$489,241 which is -5.3% from SY1819; total expenditures decreased \$348,827 or 4% from the previous year.

2018-19 levied \$875,000 energy efficiency project. What raised the levy limit was the low-ceiling increase and private school vouchers. Manawa levied \$9,400 last year below the ceiling. The Largest increase we received in the low-revenue ceiling since 2008. The increase means you can increase your levy without going to referendum. Private school vouchers: depends on residency age and income. (live in Manawa

but attend private school) Dpi subtracts this amount from our aid, but we can tax this amount back to taxpayers. Fund 80 is for the STEP program and MS athletics.

Resolutions:

Motion by Pohl/Scheller to approve Resolution SY1920#03 and levy upon the taxable property of the School District of Manawa, the sum of \$3,534,716 for defraying the operation and maintenance of the public schools for the school year 2019-2020. Motion carried.

Motion by Scheller/Pethke to approve Resolution SY1920#04 School Board Member's Salary and the following yearly salaries be adopted for the members of the Board of Education: for President, Vice President, Clerk and Treasurer, \$1,200 for Directors and that the Board members shall be paid \$50 per day when traveling outside the district to attend meetings, workshops, etc., in the performance of his/her duties. No payment shall be made unless authorized by the Annual or special common school district meeting, all being in accordance with provisions of Section 120.10 (3), Wisconsin Statutes. Motion carried.

Motion by Forbes/Scheller to approve Resolution SY1920#05 to furnish Free Textbooks for use in the school system and to establish a penalty for unusual and unreasonable wear according to rules that may be established by said Board. (Section 120.10 (15) of Wisconsin Statutes) as presented. Motion carried.

Motion by Pethke/Forbes to approve Resolution SY1920#06 to furnish hot lunches and milk to any and all students of said District at such places and times and at such cost as shall be set by said School Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch program. (Section 120.10 (16) Wisconsin Statutes). Motion carried.

Motion by Scheller/Pethke to approve Resolution SY1920#07 to directed to provide for the prosecution or defense of any action or proceeding in the District's interest for the remainder of the 2019-2020 school year. Motion carried.

Motion by Pethke/Scheller to approve Resolution SY1920#08 to provide for accident insurance covering pupils in the District and that the cost and expenditures for said insurance is hereby authorized. (Section 20.13 (2a) Wisconsin Statutes). Motion carried.

Motion by Forbes/Scheller to approve Resolution SY1920#09 to authorize to do all things necessary to negotiate and reach agreement on a lease for use of the Masonic Lodge, located at 407 South Bridge Street, Manawa, Wisconsin, by the District, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board. Motion carried.

Motion by Pethke/Pohl to approve Resolution SY1920#10 and set the dates of 2019-2020 Board of Education Meetings as follows: July 22, 2019, August 19, 2019, September 16, 2019, October 21, 2019, October 28, 2019, November 18, 2019, December 16, 2019, January 20, 2020, February 24, 2020, March 16, 2020, April 27, 2020, May 18, 2020 and June 15, 2020 as presented. Motion carried.

Motion by Scheller/Pethke to approve Resolution SY1920#11 to set the date for the 2020 Annual Meeting to Monday, October 26, 2020 at 7:00 p.m. Motion carried.

Any Other New Business Legally Considered at the Annual Meeting - there was no other new business to be considered.

Move by Forbes/Scheller to adjourn at 8:12 p.m. Motion carried.

Jeanne Frazier, Meeting Secretary



FUND OVERVIEW

This booklet contains financial information legally required to present the School District of Manawa's annual budget for the 2021-2022 school year. The information is presented in its entirety in a format required by the State. The report shows two years of actual revenues and receipts along with the data being proposed for the coming year. Information is broken down into separate accounts referred to by the State as Funds. Each fund is used for a specific source and use of funds. A brief explanation of each fund follows:

Fund 10 General Fund includes all expenditures for the regular education program as well as administration, maintenance, insurance and utilities. Fund 10 also includes the net cost of Fund 27 (the budget for exceptional needs students). This fund controls the day-to-day operations of a school district and does not have any sub-funds. Over 80 percent of the district's total budget flows through this fund.

Fund 21 Special Revenue Trust includes revenues that are gifts or donations from parent teacher organizations, individuals, and/or businesses. Project Backpack is run through this fund. This fund may carry a fund balance. The main purpose of this fund is to put donations in the fund, so it does not impact state aid.

Fund 27 Special Education Fund contains all activities related to Special Education. Included are salaries and benefits, state/federal categorical aid, physical and occupational therapy, as well as flow-through and other grants related to Special Education. This fund cannot carry a deficit or fund balance. Since federal and state categorical aids (revenues) do not subsidize 100% of special education expenditures, approximately 60% of local dollars must account for any shortfall. The district transfers dollars from Fund 10 at the end of each fiscal year to balance a deficit. This is typical for every school district in Wisconsin.

Fund 38 Non-Referendum Debt Service accounts for all receipts and expenditures specifically for payment of long and short-term debt **within** the revenue limits. This is debt that was not approved through a referendum. A district can have up to a total of \$1,000,000 of debt without having a referendum. However, funds to pay for this debt must come from the fund 10 general operational fund of the district and may not be levied separately. The School District of Manawa currently does not utilize this fund.

Fund 39 Referendum Approved Debt Service accounts for all receipts and expenditures specifically for payment of referendum approved debt **outside** the revenue limits. This is debt for which a special referendum election is held. This is established if taxpayers agree to exceed the revenue cap for debt purposes via operational or capital building projects through borrowing. In November 2017 the district passed a \$12 million debt referendum for new construction and remodeling projects.

Fund 46 Long-Term Capital Improvement is used to save for future projects. Money may be deposited into this separate account to be used for future capital improvement projects. The District implemented this fund on September 18, 2017. Funds can be used five years after implementation towards items on the capital projects plan.

Fund 49 Other Capital Projects Fund can be used for special projects where dollars other than taxes are utilized. Currently, all construction invoices are managed through this fund.

Fund 50 Food Service Fund includes revenues and expenditures related to food service. Included in this fund are salaries and benefits of food service employees as well as costs to purchase, maintain, or fix kitchen-related equipment. This fund is closely regulated by federal law and rules. Fund 50 must remain

its own entity. Expenditures and revenues are closely monitored to fit the state statute requirements of the use of this fund. This fund can carry a balance but cannot carry a deficit.

Fund 60 Agency Fund is commonly referred to as Student Activity Funds. This fund includes accounts for assets held by the district for pupil organizations. Districts must keep accurate and detailed records and follow board policies related to activities within this fund.

Fund 70 Trust Fund includes assets held by the district as a trustee for individuals, private organizations, or other governments.

Fund 72 – Gifts & Donations not under control of the School Board. This includes scholarships. This fund may have a fund balance.

Fund 73 – Employee Benefit Trust Fund. This fund is created to establish a trust for formal pension plans, benefit plans, etc. The goal of this fund is to set aside funds for future unfunded liabilities.

Fund 80 Community Services Fund are funds collected and spent on programs for residents of the School District of Manawa but not regular instruction programs for the students and is **outside** the revenue limits. Our fund 80 includes the operation of the Middle School sports, and the Senior Tax Exchange Program (STEP). The STEP program is a program to help seniors in our district earn funds to help pay their property taxes by volunteering time in the schools in various programs. Fund 80 can borrow from the general fund, Fund 10. The Board has historically levied \$40,000 in this fund for services to our community. Due to the pandemic and for the 2020-21 school year, non-essential guests are not being allowed in the buildings. This will decrease the number of senior volunteers able to participate in the STEP program.



BUDGET OVERVIEW

This budget reflects the variables the team believes will be in place for the district to operate in a fiscally responsible manner and carry out our mission to ensure *Students choosing to excel, realizing their strengths.*

Revenue Summary – For the 2019-20 school year, actual revenues exceeded expected revenues by \$2,502 in Funds 10 and 27.

Revenue	2019-20 Unaudited Activity	2020-21 Proposed Budget	Percent Increase/Decrease
General Fund	\$8,698,655.91	\$8,645,345	-0.61%
Special Education	\$948,143.27	\$976,582	+3.00%
Debt Service	\$704,382	\$981,462	+39.34
Food Service	\$332,986.06	\$297,800	-10.57%
Community Service	\$30,900	\$31,329	+1.39%

Notable Changes to 2020-21 Revenue Limit Worksheet – changes to the levy

- 3-year FTE average decreased by 19, from 706 to 687
- 3.22% increase in property valuation
 - This impacts the mill rate but does not provide more revenue for the district
 - This will impact value per member, which in turn affects future equalization aid
- Low-Revenue Ceiling raised to \$10,000
- Private School Voucher Aid deduction decreased by 53% to \$43,438
 - Decrease from 11 students to 5 students (2 K-8, 3 9-12) receiving vouchers
- Allowable revenue limit is \$2,660,335, a decrease of \$618,749
- Equalization aid is \$4,460,673, an increase of \$126,990

Notable Changes to 2020-21 Revenues

- Levy \$2,660,335, this is the allowable limit
 - Raises the mill rate by \$0.05 per \$1,000 of property value
 - 3.7% increase in total property tax levy from the previous year
- Per Pupil Categorical Aid did not change from \$742 per member
 - Due to declining enrollment, this is a decrease of \$14,098 in general fund revenue
- Elementary and Secondary School Emergency Relief program (ESSER) increased revenues by \$89,177 to reimburse for purchase of COVID-19 related supplies

- The Governor’s Emergency Education Relief program (GEER) allows for an additional \$91,594 in funding for COVID-19 related supplies
- Debt payment for the construction referendum adds \$981,462 to tax levy
 - outside the revenue limit
- Community service fund decrease of \$5,000 to \$25,000 added to tax levy
 - outside the revenue limit
 - \$5,129 Fund 80 balance
- Total Revenues in Funds 10 and 27 decreased by \$35,835 from actual previous year revenues, -3.7%.

LEVY RECOMMENDATION

Allowable limit (Fund 10)	\$2,660,335
Referendum approved debt (Fund 39)	\$981,462
Community service fund (Fund 80)	\$25,000
TOTAL	\$3,666,797
LEVY RATE	\$0.00943524
	\$9.44 per \$1,000 of property value

Expenditure Summary – For the 2019-20 school year, actual expenditures were less than that of the expected budgeted expenditures by \$384,463 for Funds 10 and 27.

Expenditure	2019-20 Unaudited Activity	2020-21 Proposed Budget	Percent Increase/Decrease
General Fund	\$8,450,311.22	\$8,645,345	+2.31%
Special Education	\$948,143.27	\$976,582	+3.00%
Debt Service	\$411,148.85	\$981,462	+138.71%
Food Service	\$316,267.48	\$297,800	-5.84%
Community Service	\$36,137	\$31,329	-13.30%

Notable Changes to 2020-21 Expenditures

- Total number of staff decreased by 7.49 FTE
 - 3 full-time and 1 part-time teaching positions
 - 3 support staff positions
 - 1 administrative position
- 3.45% decrease from 2019-20 budgeted employee salaries/wages
 - All professional teaching staff advanced on the salary model if they met their criteria
 - Support staff received a 1.81% increase on total wages that equated to a \$0.29 increase to hourly wages
 - Administrators received a 0% salary increase
- 0.97% decrease from 2019-20 budgeted employee benefit expenditures
 - 9% increase to health insurance premiums
 - Increase in employee deductible for health insurance
 - Single increased to \$1,000 (100% increase)
 - Family increased to \$2,000 (100% increase)
 - No change in the dental or vision premiums
- 9 less FTE students open enrolled out of the district
 - Payment increased to \$8,125 (+\$746) and \$12,977 (+\$546)
 - Increase in payment to other districts \$89,185
- Five (5) students have received private school vouchers
 - Equates to \$43,438 that is charged to taxpayers.
- The fund 27 transfer increased to \$598,420, 12.6% increase from budgeted transfer from previous year.
- Total Expenditures in Funds 10 and 27 increased by \$223,473 from actual previous year expenditures, +2.38%.



GRANT INFORMATION

The district receives grant funding from two main programs: IDEA and ESSA. The Every Student Succeeds Act (ESSA) is a reauthorization of what was formally known as Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for all students. Each year the District submits plans of services and budget items through a portal titled WISEgrants. This is administered by the Department of Public Instruction (DPI) and expenditures are only approved if they qualify. Their guidance is received from the Department of Education from the Federal level.

Funds under the Individuals with Disabilities Education Act (IDEA) are provided to school districts on an entitlement basis for programs and services to children with disabilities. Funds may be used for staffing, educational materials, equipment, and other costs to provide special education and related services, as well as supplementary aids and services, to children with disabilities.

Below are the programs identified under IDEA and ESSA. The district's local budget also supports these programs because under federal guidelines the district needs to demonstrate a constant level of local support of budgeted funds to continue to receive federal funding. The district uses a federal procedures manual to ensure compliance for use of federal funds.

Special Education Flow Through

- 2020-21 Budget = \$173,320 (\$4,519 increase)
- Funds under the Individuals with Disabilities Education Act are provided to school districts on an entitlement basis for programs and services to children with disabilities. Part B flow-through provides funds for special education services to children ages 3-21

Special Education Pre School

- 2020-21 Budget = \$8,122 (\$36 increase)
- Funds under the Individuals with Disabilities Education Act are provided to school districts on an entitlement basis for programs and services to children with disabilities. Part B preschool provides funds for special education services to children ages 3-5.
- Expenditures are budgeted through this grant for child development days, partial staffing expenditures for preschool programming and professional development for staff members serving children who qualify for preschool education.

Title IA

- 2020-21 Budget = \$88,756
- Title I is a federal program that provides funds to school districts and schools with high numbers or high percentages of children who are disadvantaged to support a variety of services. Its overall purpose is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and assessments. The grant contains provisions for ensuring that children who are disadvantaged enrolled in private schools also benefit from the academic enrichment services funded with Title I, Part A funds.
- 100% of the funds are budgeted for staffing expenditures. Certified teaching staff members that provide reading or math intervention programming are budgeted here.

Title IIA

- 2020-21 Budget = \$24,689 (\$384 increase)
- The current law allows school districts to use funds for activities under Well Rounded Education such as English, reading/language arts, writing, science, technology, engineering, mathematics, foreign languages, civics and government, economics, arts, history, geography, computer science, music, environmental education, career and technical education, health, and physical education.
- School districts will be required to develop and submit a consolidated ESSA plan to DPI to be eligible for funding

Title IIIA

- 2020-21 Budget = \$769 (\$188 increase)
- Title IIIA is part of legislation enacted to ensure that English Learner students, including immigrant children and youth, attain English proficiency and develop high levels of academic attainment in English and to assist all English learners, including immigrant children and youth, so that all English learners can meet the same challenging State academic standards that all children are expected to meet; and to promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.
- We are part of a consortium with CESA #6 to provide educational services to students that are English Language Learners and all Title IIIA funds are transferred.

Title IVA

- 2020-21 Budget = \$10,000 (no change)
- Title IV, Part A is a newly enacted grant, known as the Student Support and Academic Enrichment (SSAE) Grant. Title IV, Part A is a flexible block grant that authorizes activities in three broad areas.
- Funding for this grant is based on the Title I funding formula and is meant to supplement not supplant current initiatives. Districts have significant flexibility in using funds to support the following priority areas:
 - access to a well-rounded education,
 - improving school conditions for learning to ensure safe and healthy students, and effective the use of technology
 - to improve academic achievement and digital literacy.
- Title IVA funds provide an additional resource to equitably meet the needs of districts to close achievement gaps.

Carl Perkins

- 2018-19 Budget = \$6,007 (\$1,178 decrease)
- The purposes of the 2006 Carl Perkins Act is to assist localities to develop challenging academic and technical standards and to assist students in meeting such standards, including preparation for high-skill, high-wage or high-demand occupations in current or emerging professions; promote the development of activities that integrate rigorous and challenging academic and career and technical instruction, linking secondary education and postsecondary education for career and technical education (CTE) students; provide technical assistance and professional development related to best practices that improve CTE programs, services, activities, and quality of CTE educators, faculty, administrators and counselors; and support partnerships between secondary schools, postsecondary institutions, local workforce investment boards, and business and industry.
- Funds are targeted to specific CTE programs as needed and decided by the staff and curriculum director.



FUND BALANCE

The 2019-20 un-audited data shows an increase in general fund balance of \$248,344. The auditors will finalize this number in their report. There was a deliberate drawdown of the fund balance in 2014-15 to \$1,584,087. Over the past 4 years, there have been projects that have spanned over the fiscal years causing the fund balance to go up and down. These projects were deliberate and done to maximize aid and utilize the energy efficiency exemption program. The un-audited fund balance at the end of 2019-20 is \$2,267,687. This amount is approximately 26.8% of 2019-20 expenditures. Fiscally speaking, 2019-20 was a below expected spending year due to the COVID-19 pandemic and school building closures.

From a financial perspective, it is important to put fund balance in perspective. In the past, the district has a negative cash balance the months of November and December. This requires the district to cash flow borrow for operating purposes. Interest must be paid on money borrowed, thus costing the District additional money. In 2019-20, the district did not have to short-term borrow for cash flow purposes. Last year's fund balance was at 23.9% of actual expenditures. For 2020-21, the fund balance is at 26.2% of projected expenditures.

A healthy Fund Balance helps reduce interest expense on borrowing, one-time emergency expenditures and helps improve bond rating. The state average fund balance was 15% as estimated by Robert W. Baird in the spring of 2018 and the recommended amount maintained in fund balance is 15% - 25% of expenditures.



RESOLUTIONS

State laws require that several resolutions be acted upon each year at the Annual School District Meeting, giving the Board of Education the necessary legal authority to operate the schools. These resolutions follow:

SY2022#01 Tax Levy

Resolution: Be it resolved that there shall be levied upon the taxable property of the School District of Manawa, the sum of \$3,666,797 for defraying the operation and maintenance of the public schools for the school year 2020-21.

Motion by: _____

Second by: _____

SY2022#02 School Board Member Salaries

Proposed salaries are as follows:

President, Vice President, Clerk and Treasurer	\$1,500/year per office
Directors	\$1,200/year per office

Resolution: Be it resolved by the electors of the School District of Manawa, Waupaca County, Wisconsin, the following yearly salaries be adopted for the members of the Board of Education:

President: _____
Vice President: _____
Clerk: _____
Treasurer: _____
Directors: _____

Be it further resolved that the Board members shall be paid \$50 per day when traveling outside the district to attend meetings, workshops, etc., in the performance of his/her duties. No payment shall be made unless authorized by the Annual or special common school district meeting, all being in accordance with provisions of Section 120.10 (3), Wisconsin Statutes.

Motion by: _____

Second by: _____

SY2022#03 Free Textbooks

Resolution: Resolved, that the School Board of the School District of Manawa, Waupaca County, Wisconsin, shall be and is hereby authorized to furnish free textbooks for use in the school system and to establish a penalty for unusual and unreasonable wear according to rules that may be established by said Board. (Section 120.10 (15) of Wisconsin Statutes)

Motion by: _____

Second by: _____

SY2022#04 Hot Lunch and Milk Program

Resolution: Resolved, that the Board of Education, School District of Manawa, Waupaca, County, Wisconsin, is hereby directed to furnish hot lunches and milk to any and all students of said District at such places and times and at such cost as shall be set by said School Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch program. (Section 120.10 (16) Wisconsin Statutes)

Motion by: _____

Second by: _____

SY2022#05 Legal Proceedings

Resolution: Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, is directed to provide for the prosecution or defense of any action or proceeding in the District's interest for the remainder of the 2020-2021 school year.

Motion by: _____

Second by: _____

SY2022#06 Accident Insurance

Resolution: Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, may provide for accident insurance covering pupils in the District and that the cost and expenditures for said insurance is hereby authorized. (Section 20.13 (2a) Wisconsin Statutes)

Motion by: _____

Second by: _____

SY2022#07 Lease of Real Property

Resolution: Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, is hereby authorized to do all things necessary to negotiate and reach agreement on a lease for use of the property, located at 407 South Bridge Street,

Manawa, Wisconsin, by the District, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board.

Motion by: _____

Second by: _____

SY2022#08 Dates of 2020-21 Board of Education Meetings

Resolution: Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, move to set the dates for the 2020-21 Board of Education meetings as follows:

July 27, 2020	January 18, 2021
August 17, 2020	February 22, 2021
September 21, 2020	March 15, 2021
October 19, 2020	April 26, 2021
October 26, 2020	May 17, 2021
November 16, 2020	June 21, 2021
December 21, 2020	

Motion by: _____

Second by: _____

SY2022#09 Date of Annual Meeting

Resolution: Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, move to set the date for the 2021 Annual Meeting to Monday, October 25, 2021 at 7:00 p.m.

Motion by: _____

Second by: _____



June 30, 2021

Monthly Financial Summary

	Revenues Month	Expenses Month	Revenues YTD	Expenses YTD	
Fund 10 - General	\$ 3,151,108.82	\$ 2,689,142.57	\$ 8,694,452.22	\$ 8,339,755.44	
Fund 27 - Special Education	\$ 764,244.27	\$ 140,409.82	\$ 956,235.84	\$ 956,235.84	Trans from Fd 10 \$ 509,363.85
Fund 50 - Food Service	\$ 137,695.18	\$ 86,182.47	\$ 394,736.53	\$ 372,732.85	
Fund 80 - Community Fund	\$ 30.00	\$ 9,021.89	\$ 26,320.00	\$ 35,946.64	
			Interest Earnings to Date		Project Exp to Date
Fund 39/49 - Referendum (2018)	\$ 27.43	\$ 3,574.85	\$ 183,433.46	\$ 2,595,410.33	\$ 11,507,333.42
Demo Referendum Project	\$ -	\$ 935.00	\$ -	\$ 41,524.46	\$ 343,722.08
					\$ 21,277.92

Accounts	Balance	Interest Rate
General Checking	\$ 1,849,164.42	0.051%
General Money Market	\$ 5,173.04	0.010%
ADM Investment Savings	\$ 150,822.67	0.050%
Fund 21 Account	\$ 131,920.47	0.040%
OPEB	\$ 307,033.15	
Fund 46 - Savings	\$ 250,273.92	

\$ 51,721.11 Change in Value from July 2020

Grants	Allocation	Carryover	Total	Claimed to Date	Outstanding Revenue
Fund 10					
Carl Perkins (Tech. Ed)	\$ 6,007.00	\$ -	\$ 6,007.00	\$ 4,505.27	\$ 1,501.73
ESSER I Fund	\$ 78,237.07	\$ -	\$ 78,237.07	\$ 78,237.07	\$ -
GEER Fund	\$ 80,357.56	\$ -	\$ 80,357.56	\$ 80,357.56	\$ -
ESSER II Fund	\$ 360,451.00	\$ -	\$ 360,451.00	\$ 114,417.14	\$ 246,033.86
Title I - Public (Reading/Math)	\$ 83,392.21	\$ 5,364.06	\$ 88,756.27	\$ 78,875.96	\$ 9,880.31
Title I - Private (Reading/Math)	\$ 28,293.79	\$ 26,665.84	\$ 54,959.63	\$ 18,699.96	\$ 36,259.67
Title II - Public (Professional Dev.)	\$ 24,689.00	\$ 22,155.38	\$ 46,844.38	\$ 25,830.34	\$ 21,014.04
Title IV (Stud. Support & Enrich.)	\$ 10,000.00	\$ 6,180.88	\$ 16,180.88	\$ 5,250.00	\$ 10,930.88
Fund 27					
Flow Through (SPED)	\$ 178,320.00	\$ 9,426.72	\$ 187,746.72	\$ 148,151.82	\$ 39,594.90
Preschool (Early Childhood)	\$ 8,122.00	\$ 21.10	\$ 8,143.10	\$ 4,926.93	\$ 3,216.17

Revenues	Budgeted	Collected to Date	Outstanding	2019-20
Property Taxes	\$ 2,660,335.00	\$ 2,660,335.00	\$ -	\$ 3,000,000.00
Mobile Home Tax	\$ 1,200.00	\$ 3,135.25	\$ (1,935.25)	\$ 9,016.91
Athletic Event Admission	\$ -	\$ 4,845.50	\$ (4,845.50)	\$ 16,548.60
Open Enrollment In	\$ 121,875.00	\$ 126,073.00	\$ (4,198.00)	\$ 188,855.00
Transportation Aid	\$ 20,000.00	\$ 23,718.00	\$ (3,718.00)	\$ 20,983.20
Equalization Aid	\$ 4,451,438.00	\$ 4,451,438.00	\$ -	\$ 4,323,683.00
Sparsity Aid	\$ 272,561.00	\$ 272,553.00	\$ 8.00	\$ 283,894.00
Per Pupil Aid	\$ 509,754.00	\$ 509,754.00	\$ -	\$ 523,852.00
High-Cost Transportation Aid	\$ 30,000.00	\$ 31,495.00	\$ (1,495.00)	\$ 47,830.89

Fund 10 Expenses	2019-20 FY Activity	2020-21 Budget	2020-21 FYTD Activity	Percent Expended to Date	Unexpended Balance
Salaries	\$ 3,468,039.37	\$ 3,326,439.00	\$ 3,321,788.20	99.86%	\$ 4,650.80
Benefits	\$ 1,456,267.10	\$ 1,486,084.00	\$ 1,446,389.77	97.33%	\$ 39,694.23
Purchased Services	\$ 2,362,672.87	\$ 2,382,955.78	\$ 2,207,983.45	92.66%	\$ 174,972.33
Non-Capital Objects	\$ 183,772.05	\$ 432,362.31	\$ 410,798.90	95.01%	\$ 21,563.41
Capital Objects	\$ 165,070.36	\$ 139,143.99	\$ 233,594.24	167.88%	\$ (94,450.25)
Debt Retirement	\$ -	\$ 1,200.00	\$ -		\$ 1,200.00
Insurance & Judgments	\$ 103,094.51	\$ 124,186.00	\$ 132,447.10	106.65%	\$ (8,261.10)
Transfers (i.e. to Fund 27)	\$ 681,640.24	\$ 648,420.00	\$ 559,363.85	86.27%	\$ 89,056.15
Other (Dues & Fees)	\$ 29,754.72	\$ 104,553.92	\$ 27,389.93	26.20%	\$ 77,163.99

TOTAL	\$	8,450,311.22	\$	8,645,345.00	\$	8,339,755.44	96.47%	\$	305,589.56
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Fund 50 - Revenues	Monthly Total	2020-21 FYTD	2019-20 FYTD
MES Sales	\$ 131.15	\$ 6,115.65	\$ 33,686.05
MMS Sales	\$ 498.80	\$ 15,173.45	\$ -
LWHS Sales	\$ 651.90	\$ 26,062.95	\$ 73,965.30
Catering	\$ -	\$ 4,183.72	\$ 3,385.36
Aid	\$ 136,413.33	\$ 343,200.76	\$ 269,786.20
Total	\$ 137,695.18	\$ 394,736.53	\$ 380,822.91
Fund 50- Expenses			
Salaries	\$ 13,240.45	\$ 115,151.24	\$ 117,596.68
Benefits	\$ 3,937.41	\$ 41,881.56	\$ 41,647.77
Purchased Services	\$ 6,970.00	\$ 6,970.00	\$ -
Repair/Maintenance	\$ 703.00	\$ 1,382.87	\$ 4,546.30
Operational Services	\$ -	\$ 557.94	\$ 1,127.68
Employee Travel	\$ -	\$ -	\$ -
Fuel - Vehicle	\$ -	\$ 116.00	\$ 88.00
Commodity Charges	\$ 7,673.00	\$ 20,170.54	\$ 14,070.42
Central Supply	\$ 5,703.35	\$ 32,183.93	\$ 8,586.94
Food	\$ 30,744.90	\$ 123,850.33	\$ 130,261.76
Other Non-Capital Objects	\$ -	\$ 13,258.08	\$ -
Capital Equipment	\$ 17,210.36	\$ 17,210.36	\$ -
Total	\$ 86,182.47	\$ 372,732.85	\$ 317,925.55
	End June 2020	Rev-Exp FYTD	
Fund 50 Balance	\$ 70,781.00	\$ 22,003.68	

July 31, 2021

Monthly Financial Summary

	Revenues Month	Expenses Month	Revenues YTD	Expenses YTD	
Fund 10 - General	\$ 202.39	\$ 453,248.09	\$ 202.39	\$ 453,248.09	
Fund 27 - Special Education	\$ -	\$ 12,054.46	\$ -	\$ 12,054.46	
Fund 50 - Food Service	\$ -	\$ 8,536.56	\$ -	\$ 8,536.56	
Fund 80 - Community Fund	\$ -	\$ 137.26	\$ -	\$ 137.26	
			Interest Earnings to Date		Project Exp to Date
Fund 39/49 - Referendum (2018)	\$ 27.25	\$ 7,091.55	\$ 183,460.71	\$ 7,091.55	\$ 11,514,424.97
Demo Referendum Project	\$ -	\$ 935.00	\$ -	\$ 41,524.46	\$ 343,722.08
					\$ 21,277.92

Accounts	Balance	Interest Rate	
General Checking	\$ 1,073,759.26	0.045%	
General Money Market	\$ 5,173.09	0.009%	
ADM Investment Savings	\$ 150,828.87	0.050%	
Fund 21 Account	\$ 133,042.91	0.040%	
OPEB	\$ 311,104.39		\$ 25,941.87
Fund 46 - Savings	\$ 250,273.92		Change in Value from Jan 2021

Grants	Allocation	Carryover	Total	Claimed to Date	Outstanding Revenue
Fund 10					
Carl Perkins (Tech. Ed)	\$ 6,468.00	\$ -	\$ 6,468.00	\$ -	\$ 6,468.00
ESSER II Fund	\$ 360,451.00	\$ -	\$ 360,451.00	\$ 114,417.14	\$ 246,033.86
Title I - Public (Reading/Math)	\$ 98,831.74	\$ 12,455.91	\$ 88,756.27	\$ -	\$ 88,756.27
Title I - Private (Reading/Math)	\$ 21,721.26	\$ 33,384.07	\$ 54,959.63	\$ -	\$ 54,959.63
Title II - Public (Professional Dev.)	\$ 21,419.27	\$ 17,677.69	\$ 39,096.96	\$ -	\$ 39,096.96
Title II - Private (Professional Dev.)	\$ 3,145.73	\$ 3,336.35	\$ -	\$ -	\$ -
Title IV - Public (Student Support & Enrichment)	\$ 10,000.00	\$ 9,406.56	\$ 19,406.56	\$ -	\$ 19,406.56
Title IV - Private (Student Support & Enrichment)		\$ -		\$ -	\$ -
Fund 27					
Flow Through (SPED)	\$ 209,716.00	\$ 39,594.90	\$ 249,310.90	\$ -	\$ 249,310.90
Preschool (Early Childhood)	\$ 11,858.00	\$ 3,216.17	\$ 15,074.17	\$ -	\$ 15,074.17

Revenues	Budgeted	Collected to Date	Outstanding	2020-21
Property Taxes	\$ -	\$ -	\$ -	\$ 2,660,335.00
Mobile Home Tax	\$ -	\$ -	\$ -	\$ 3,135.25
Athletic Event Admission	\$ -	\$ -	\$ -	\$ 4,845.50
Open Enrollment In	\$ -	\$ -	\$ -	\$ 126,073.00
Transportation Aid	\$ -	\$ -	\$ -	\$ 23,718.00
Equalization Aid	\$ -	\$ -	\$ -	\$ 4,451,438.00
Sparsity Aid	\$ 248,935.00	\$ -	\$ 248,935.00	\$ 272,553.00
Per Pupil Aid	\$ -	\$ -	\$ -	\$ 509,754.00
High-Cost Transportation Aid	\$ -	\$ -	\$ -	\$ 31,495.00

Fund 10 Expenses	2020-21 FY Activity	2021-22 Budget (estimated)	2021-22 FYTD Activity	Percent Expended to Date	Unexpended Balance
Salaries	\$ 3,321,788.20	\$ 3,339,782.00	\$ 84,516.05	2.53%	\$ 3,255,265.95
Benefits	\$ 1,446,389.77	\$ 1,421,634.00	\$ 29,934.25	2.11%	\$ 1,391,699.75
Purchased Services	\$ 2,207,983.45	\$ 2,687,868.00	\$ 108,640.03	4.04%	\$ 2,579,227.97
Non-Capital Objects	\$ 410,798.90	\$ 222,022.00	\$ 104,991.09	47.29%	\$ 117,030.91
Capital Objects	\$ 233,594.24	\$ 127,452.00	\$ 50,546.39	39.66%	\$ 76,905.61
Debt Retirement	\$ -	\$ -	\$ -		\$ -
Insurance & Judgments	\$ 132,447.10	\$ 104,203.00	\$ 67,092.75	64.39%	\$ 37,110.25
Transfers (i.e. to Fund 27)	\$ 559,363.85	\$ 581,440.00	\$ -	0.00%	\$ 581,440.00

Other (Dues & Fees)	\$	27,389.93	\$	36,502.00	\$	7,527.53	20.62%	\$	28,974.47
TOTAL	\$	8,339,755.44	\$	8,520,903.00	\$	453,248.09	5.32%	\$	8,067,654.91

Fund 50 - Revenues		Monthly Total		2021-22 FYTD		2020-21 FYTD
MES Sales	\$	-	\$	-	\$	-
MMS Sales	\$	-	\$	-	\$	-
LWHS Sales	\$	-	\$	-	\$	-
Catering	\$	-	\$	-	\$	-
Aid	\$	-	\$	-	\$	-
Total	\$	-	\$	-	\$	-
Fund 50- Expenses						
Salaries	\$	5,643.78	\$	5,643.78	\$	2,906.14
Benefits	\$	2,892.78	\$	2,892.78	\$	2,488.59
Purchased Services	\$	-	\$	-	\$	-
Repair/Maintenance	\$	-	\$	-	\$	-
Operational Services	\$	-	\$	-	\$	-
Employee Travel	\$	-	\$	-	\$	-
Fuel - Vehicle	\$	-	\$	-	\$	-
Commodity Charges	\$	-	\$	-	\$	-
Central Supply	\$	-	\$	-	\$	-
Food	\$	-	\$	-	\$	-
Other Non-Capital Objects	\$	-	\$	-	\$	-
Capital Equipment	\$	-	\$	-	\$	-
Total	\$	8,536.56	\$	8,536.56	\$	5,394.73
		End June 2020		Rev-Exp FYTD		
Fund 50 Balance	\$	70,781.00	\$	(8,536.56)		

School District Of Manawa
Open Enrollment for 2021-22
Maximum Class Size Definitions & Available Space

This chart shows the "maximum class size" definitions for annual revision and adoption by the School District of Manawa for Open Enrollment as per NEOLA Policy 5113. Available spaces for Open Enrollment (OE) applicants are based upon the approved class sizes.

Half of the excess capacity per grade level is reserved for children who move into the district and the remaining half is available for OE. One seat will be made available in each grade level.

GRADE OR PROGRAM	MAXIMUM CLASS SIZE & PROJECTED SECTIONS & GRADE SIZES	PROJECTED ENROLLMENT 2021-22	AVAILABLE OE SPACES 2021-22	OE IN - Spaces Taken
Manawa Elementary School (15 Sections in 2020-21)				
Early Childhood	6 Students x 1 Section = 6	1	3	0
4K (4 Yr. Old Pre-K)	20 Students x 2 Section = 40	25	7	1
5K	25 Students x 1 Section = 25	21	2	1
Grade 1	25 Students x 2 Sections = 50	30	10	1
Grade 2	25 Students x 2 Sections = 50	35	7	1
Grade 3	25 Students x 1 Sections = 50	26	12	1
Grade 4	25 Students x 2 Sections = 50	57	1	1
Grade 5	25 Students x 2 Sections = 50	32	9	0
Cross. Cat. Spec. Ed.	12, 26	12.2, 24.3	1	
Cross. Cat. Spec. Ed.	15, 26	17.4, 29.8	0	
Manawa Middle School				
Grade 6	27 Students x 2 = 54	31	11	2
Grade 7	27 Students x 2 = 54	49	2	1
Grade 8	27 Students x 2 = 54	40	7	0
6-9 Cross. Cat. Spec. Ed.	18, 26	16.9, 24.6	1	
Little Wolf High School				
Grade 9	27 Students x 2.5 = 67.5	50	8	3
Grade 10	27 Students x 2.5 = 67.5	60	3	2
Grade 11	27 Students x 2 = 54	60	1	2
Grade 12	27 Students x 2 = 54	54	1	5
10-12+ Cross. Cat. Spec. Ed.	18, 26	19.1, 26.9	0	
District				
FT Speech/Language	Average Caseloads Range from 40 to 50 clients	47	0	
PT Speech/Language	Average Caseloads Range for 6 hours/week from 12 to 15 clients	12	3	
All Other Terapy Services (not S/L) Recommendation	Contracted Services - not required by law to increase for OE	N/A	0	

4K and 5K are an estimate as families have not yet enrolled students in the program for next school year. Estimates are based on the third Friday count in September. There is no intent to recommend a reduction in 5K sections at this time.

Special Education Considerations The first calculation is a new formula created by a workgroup of special education directors. The formula is based on the number of IEPs that would need to be written and the number of minutes students are seen by the special education teacher divided by the number of available minutes in a school day. In this formula caseloads are typically expected to range from 12 to 15 at the elementary level and from 12 to 18 at the secondary level. The second calculation is the old DPI formula which is based on the students Environmental Code and disability criteria area. The actual seat calculations are based on the average of the 2 caluclations keeping 15% space open for spring intial evaluations and to account for students who may transfer into the district. Early Childhood caseloads include students in 4K. Seats available, at this level, also take into consideration intial evaluation that are already in process from Child Find activities.