

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

**Google Meet joining information**  
Video call link: <https://meet.google.com/qsx-npij-vym>  
Or dial: (US) +1 551-444-6596 PIN: 805 429 849#

**Date: October 12, 20202**

**Time: 6:00 p.m.**

**MES Board Room  
800 Beech Street, Manawa**

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

**Board Committee Members: Jepson (C), Reiersen, Fietzer**

**In Attendance:**

**Timer:** \_\_\_\_\_ **Recorder:** \_\_\_\_\_

1. Annual Meeting Planning (Information)
2. Consider Endorsement of Fund Raiser Procedure for 2022-23 (Information/Action)
3. Current State of Food Service Equipment (Information)
4. Consider Endorsement of Recommendation to Spend the Food Service (Fund 50) Fund Balance (Information / Action)
5. General Fund (Fund 10) Fund Balance (Information / Action)
  1. Discuss Spending Priorities
    - i. Student Learning Impact
    - ii. Health & Safety Impact
    - iii. Number of Students or Staff Positively Impacted
    - iv. Other
  2. Consider Special Meeting to Choose Projects Based on Spending Priorities
6. Finance Committee Planning Guide (Information / Action)
7. Next Finance Committee Meeting Date: \_\_\_\_\_
8. Next Finance Committee Items:
  - 1.
  - 2.
9. Adjourn

**DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22 REVENUE LIMIT WORKSHEET**

**DISTRICT:** Manawa 3276

**DATA AS OF 8/19/2022, 8:45 AM**

**Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 21-22 Revenue Limit**

2021-22 General Aid Certification (21-22 Line 12A, src 621)	+	4,785,653
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	+	0
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	+	2,940
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	+	6,810
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	+	2,372,375
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	+	0
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	+	0
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim, June 2022)	-	0
2021-22 Total Levy for All Levied Non-Recurring Exemptions*	-	567,778
<b>NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)</b>	<b>=</b>	<b>6,600,000</b>

\*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

**Line 2:** Base Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 = 660

	2019	2020	2021
Summer FTE:	15	9	13
% (40,40,40)	6	4	5
Sept FTE:	677	667	622
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	683	671	627

**Line 6:** Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = 645

	2020	2021	2022
Summer FTE:	9.00	13.00	27
% (40,40,40)	4	5	11
Sept FTE:	667.00	622.00	626
New ICS - Independent	0.00	0.00	0
Charter Schools FTE			
Total FTE	671.00	627	637

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2022:

645

**Line 10B: Declining Enrollment Exemption =** 150,000

Average FTE Loss (Line 2 - Line 6, if > 0)	15
X 1.00 =	15
<b>X (Line 5, Maximum 2022-2023 Revenue per Memb) =</b>	10,000.00
<b>Non-Recurring Exemption Amount:</b>	150,000

**Fall 2022 Property Values**

2022 TIF-Out Tax Apportionment Equalized Valuation	444,886,161
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CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

**DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22 REVENUE LIMIT WORKSHEET**

2022-2023 Revenue Limit Worksheet		
1. 2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	6,600,000
2. Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	660
3. 2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,000.00
4. 2022-23 Per Member Change (A+B)		0.00
2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A. Allowed Per-Member Change for 22-23	0.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5. 2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
6. Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	645
7. 2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	6,600,000
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	6,450,000	
B. Hold Harmless Non-Recurring Exemption	150,000	
8. Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2020-21 to 2021-22)	0	
E. Recurring Referenda to Exceed (If 2022-23 is first year)	0	
9. 2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		6,600,000
10. Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		199,261
A. Non-Recurring Referenda to Exceed 2022-23 Limit	0	
B. Declining Enrollment Exemption for 2022-23 (from left)	150,000	
C. Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2022-23	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	6,289	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	42,972	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		6,799,261
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		4,486,839
A. 2022-23 JULY 1 ESTIMATE OF GENERAL AID	4,477,089	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	2,940	
D. State Aid for Exempt Personal Property (Source 691)	6,810	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		2,312,422
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	2,312,422
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	2,312,422	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		850,209
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	810,209	
B. Community Services (Fund 80 Src 211)	40,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		3,162,631
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00710885

**Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.**

Fall School District Certification of 2022 Values - Tax Apportionment

<u>Est / Recert</u>	<u>School / CoMun Code</u>	<u>Dist #</u>	<u>Dist Type</u>	<u>School / Municipal Name</u>	<u>TID</u>	<u>TIDIN Equalized Value</u>	<u>TIDOUT Equalized Value</u>	<u>TIDOUT % To Total</u>
	<b>683276</b>	<b>0424</b>	<b>Reg</b>	<b>Manawa</b>				
E+	68002	1848	T	Bear Creek		3,658,434	3,658,434	.822330367
	68016	1855	T	Helvetia		9,558,494	9,558,494	2.148525811
	68022	1858	T	Lebanon		24,065,946	24,065,946	5.40946159
	68026	1860	T	Little Wolf		139,593,700	139,593,700	31.377397689
	68030	1862	T	Mukwa		12,187,146	12,187,146	2.739385278
	68032	1863	T	Royalton		59,726,302	59,726,302	13.425075274
	68034	1864	T	Saint Lawrence		41,978,668	41,978,668	9.435822392
	68038	1866	T	Union		58,014,371	58,014,371	13.04027324
	68165	1874	V	Ogdensburg		8,804,100	8,804,100	1.978955691
	68251	1877	C	Manawa	Y	90,915,600	87,299,000	19.622772667
Manawa Totals				10 Taxation Districts		448,502,761	444,886,161	100.000



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

**To:** Board of Education  
**From:** Carmen O'Brien  
**cc:** Dr. Melanie Oppor  
**Date:** 10/10/2022  
**Re:** Fundraising Procedure Proposal

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**Recommendation:**

I recommend that all SDM approved clubs whose funds are managed by the District that wish to do fundraising will request approval prior to the event for each fundraiser through the Board of Education for the 2022-23 school year.

**Rationale:**

Fund raisers are a way that clubs are able to raise money to do projects or purchase equipment that enhance their program. The district has maintained a spreadsheet that included all fundraisers for the entire school year. The Board of Education then approved the spreadsheet once per year at a regular meeting. The spreadsheet has become lengthy and clubs are unwilling to eliminate any fundraiser for fear that they will not be able to do the fundraiser in the future. I believe that by allowing clubs to have their fundraisers approved monthly, it gives the BOE a better view of all of the fundraisers that are occurring during the school year. Clubs and advisors would need to plan for fundraising approximately 2 months in advance to allow time for the approval process. A Google form has been created for advisors to apply for permission to fundraise (in packet).

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

**ManawaSchools.org**



/ ManawaSchools



/ ManawaSchools

# Fundraising Request Form

All fundraisers must be approved by the Board of Education. When requesting a fundraiser, please submit this form 2 months prior to the start of the sale to allow for adequate time for approval. Reference Policy 5830 and 9700.01 for more information.

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\* Required

1. What group is fundraising? \*

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2. What is the fundraiser? (i.e. what is being sold?) \*

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3. What is the purpose for the funds being raised? (be specific) \*

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4. Will food or beverages be sold to students for consumption on campus? [Fundraisers and Smart Snacks: Foods Not Intended for Consumption at School](#) \*

Mark only one oval.

- Yes    *Skip to question 5*
- No    *Skip to question 8*

Food or  
Beverage  
Sales for  
Students

If approved, fundraisers that involve the sale to students of food items or beverages to be consumed on District property shall not compete directly with the sale of reimbursable meals. No sales may occur before school until 30 minutes after breakfast AND 30 minutes before the first lunch service until 30 minutes after the last lunch service.

5. Will the food or beverages sold to students meet the current USDA Dietary Guidelines for Americans and the Smart Snack Rules? [Smart Snacks In A Nutshell](#)

Mark only one oval.

- Yes    *Skip to question 6*
- No    *Skip to question 7*

Yes, food meets Smart Snack Rules

6. If approved, what day do you propose the fundraiser to start and end on?

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No,  
food  
does  
not  
meet  
Smart  
Snack  
Rules

Each student organization shall be permitted two (2) fundraising exceptions per school year where foods and beverages not allowable under the Smart Snack Rules can be sold. Each exempt fund-raiser cannot be longer than two (2) consecutive weeks.

7. If approved, this fundraiser will be considered an exemption. What day do you propose the fundraiser to start and end on? (may not exceed 2 weeks)

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Not a Food or Beverage Fundraiser

8. If approved, what day do you propose the fundraiser to start and end on? \*

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Google Forms



Make/Model	Serial #	Year	Location	Cost	Life expectancy
Blodgett- Double Convection Oven / DFG 200	071295RA058T	2005	LWJSH	\$20,000.00	10-15 years
Blodgett- Combination Oven Steamer / BC14E	080405JH032S	2005	LWJSH	\$30,000.00	7-10 years
Hatco-Electric Booster Water Heater / S-36	6478090921		LWJSH	\$3,500.00	10-15 years
Hatco Electric Conveyor Toasters / TOAST-QWIK	3147719572		MES	\$800.00	10+ years
Vulcan-Hart Fully Steam Jacketed Gas Kettle / GS60	10875	1968	LWJSH	\$31,000.00	15+ years
Metro-Uninsulated Heated Cabinet / C-175N CM2000		2002	LWJSH	\$3,500.00	10 years
Metro-Uninsulated Heated Cabinet / C-175N HM2000			MES	\$3,500.00	10 years
Metro-Uninsulated Heated Cabinet / C-175N			MES	\$3,500.00	10 years
Hobart-dishwasher / AM14		2004?	MES	\$2,100.00	15+ years
Stero-conveyor dishwasher / SCT-44	72377	06/24/04	LWJSH	\$24,000.00	15+ years
In Sink Erator / SS75	11119096288	01/2007	MES	\$1,800.00	10 years
Hatco-Electric Booster Water Heater / C-9	9139511133	08/26/2011	Both	\$3,500.00	10-15 years
CRP-Reach in Refrigerator / 69K-033	8004380	2018	MES	\$6,000.00	8-9 years
Arctic Air Glass Door Refrigerator / AGR23	5G1027	2017	LWJSH	\$4,000.00	8-9 years
CRP-Reach in Freezer / 69K-034	5078061	2017	LWJSH	\$7,800.00	8-9 years
CRP-Reach in Freezer / 69K-035	6213943	2017	LWJSH	\$3,500.00	8-9 years
Heatcraft-refrigeration system / H-IM-64A			LWJSHS	\$11,000.00	10-15 years
Norlake -milk coolers / AA082WVS/0 (loaner)	1040342		LWJSH	\$4,500.00	8-10 years
Norlake-milk coolers / AR162WVS/0 (loaner)	1061140		LWJSH	\$6,500.00	8-10 years
Norlake-milk coolers / AR162WVS/0 (loaner)	6040327		LWJSH	\$6,500.00	8-10 years
Norlake-milkcoolers / AR162WVS/0 (loaner)	6040338		MES	\$6,500.00	8-10 years
Norlake-milk coolers / AR162WVS/0 (loaner)	9050625		MES	\$6,500.00	8-10 years
Vollrath-EaziClean can opener	65162		LWJSH	\$900.00	5-10 years
Univex-Boston slicing Machine / 6509			LWJSH	\$7,000.00	15-20 years
Robot Coupe-food slicer / R-2			LWJSH	\$1,500.00	7-10 years
Vulcan-commercial food mixer	1244951	02/06/1991	LWJSH	\$5,500.00	10-20 years
Blakeslee-mixing machine / CC60	97849	09/01/2000	LWJSH	\$7,800.00	10-20 years
Nilfisk Advance-Micromatic floor cleaner / 56340000	64122072		LWJSH	\$7,320.00	7-10 years
In sinkerator SS100-47	18049172964	2018	LWJSH	\$1,800.00	10 years
Milwaukee Ice Machine	UR014A-161B	2017	LWJSHS	\$4,500.00	8-10 years
Freezer Compressor Motors		2017(R) 2019(L)	LWJSHS	\$1000.00 Each	8-10 years
Southbend Restaurant Range / S361D	21047127	08/17/2021	LWJSHS	\$10,000.00	18-20 years
Cleveland SteamChef 6 / 22CET6.1	210323056458	2020	LWJSHS	\$30,000.00	7-10 years
Currently replacing					
Next 5 years					
Next 10 years					



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

**To:** Board of Education  
**From:** Carmen O'Brien  
**cc:** Dr. Melanie Oppor  
**Date:** 10/10/2022  
**Re:** Spending the Fund 50 Fund Balance

**Recommendation:**

I recommend that the SDM purchase up to 3 vending machines, booths, picnic tables, and conversation tables for the Commons at the Little Wolf High School/Manawa Middle School.

**Rationale:**

Food Service fund balance should not exceed 3 months of expenditures. Currently, average monthly expenditures are at \$30,000-\$35,000. So, the SDM may continue to have up to \$90,000-\$105,000 in fund balance in Fund 50. Purchased items must be only used for food service or prorated per other program usage. Use of the Commons is variable for programs other than food service. Breakfast service lasts approximately 30 minutes at the beginning of school and lunch service lasts from 11-12:30. These total 2 hours per day, 10 hours per week. I would estimate that the Commons is used for maybe 2 hours per week for other purposes. This calculates to 83.3% food service and 16.7% other usage.

The picnic table area is used for 1.5 hours per day for food service. All other times of the day the picnic tables could be used by anyone. This calculates to approximately 10% of a day for food service use.

	<b>Total Cost</b>	<b>Fund 50</b>	<b>Fund 10</b>
3-Max ST5000 vending machines (\$13,975 each)	\$41,925	\$41,925	
Booths	\$32,466	\$27,044 (83.3%)	\$5,422 (16.7%)
Conversation Tables	\$15,030	\$12,520 (83.3%)	\$2,510 (16.7%)
Picnic Tables	\$11,400	\$1,140 (10%)	\$10,260 (90%)
<b>TOTAL</b>	<b>\$100,821</b>	<b>\$82,629</b>	<b>\$18,192</b>

Fund 50 Balance = \$238,935.16  
Equipment Currently Replacing = \$35,000  
3-months of Expenses = \$90,000-\$105,000  
Fund Balance to Spend = \$113,935  
Expenses in the next 5 years = \$91,100

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# WISCONSIN SCHOOL NUTRITION IN A NUTSHELL

## Maintenance of the Nonprofit School Food Service Account

All SFAs must maintain a separate revenue and expense ledger that reports all accrued food service revenues and incurred food service expenditures from July 1 through June 30

**Annual Financial Report (AFR)** documents the SFA's non-profit status by program and expense category (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/afr/instructions.pdf>).

- **Beginning Fund Balance** = Previous year Ending Fund Balance
- **Revenues** are recorded on an **ACCRUAL** basis and recognize income when it is **earned** (not a cash basis which recognizes when money received).
  - State reimbursements are the exception and are recorded when they are received.
  - Student deposits, used for meal purchases, are not recorded as revenue until the meal has been "sold" to the student. Funds in student accounts are treated as a deposit or liability account in either the foodservice fund (Fund 50) or the general fund (Fund 10) until the meal is served, at which point the sale is recorded as revenue.
- **Expenses** are recorded as **INCURRED** or billed, not as they are paid.
- **Ending Fund Balance** = Beginning Fund Balance + Revenues earned – Expenses incurred.
- **Negative Ending Fund Balance requires an operating transfer from non-federal funds** to cover the deficit. Some examples of non-federal funds are the General Fund (10), the Angel Fund (21), Gift Fund (60), donations etc. Transfers into the food service fund must be permanent and may not be transferred out in the following year if the food service fund balance is positive.
- **Positive Ending Fund Balance has a three-month net cash resource limitation.**

**Excess Cash Balance** – An ending fund balance greater than 3 months' operating expenses, exceeds the net cash resource limitation. To calculate, divide the SFA's annual food service operating expenses by nine operating months to obtain the SFA's average monthly expenses. Multiply this amount by three to obtain the SFA's three-month average expenses. If the three-month net cash resource limit is exceeded, a spend-down plan is required.

- Some spend-down plan examples are:
  - Provide reduced eligible students with free meals. See USDA Memo SP 17-2014.
  - Increase marketing of the school meal program to increase participation.
  - Purchase additional or updated kitchen equipment.

**Allowable Costs** - 2 CFR 200.403 [allowable cost](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-60-2016-attachment.pdf) criteria (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-60-2016-attachment.pdf>):

- **Necessary** - establish that the nonprofit school food service cannot be operated without incurring the cost.
- **Reasonable** - cost must be the result of sound business practice and competitive prices.
- **Allocable** - cost must be direct and assigned solely to the food service program(s), function(s), activity(ies) or other cost objective(s). If used for other programs, must be prorated per all program usage.
- **Otherwise Compliant** with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity.

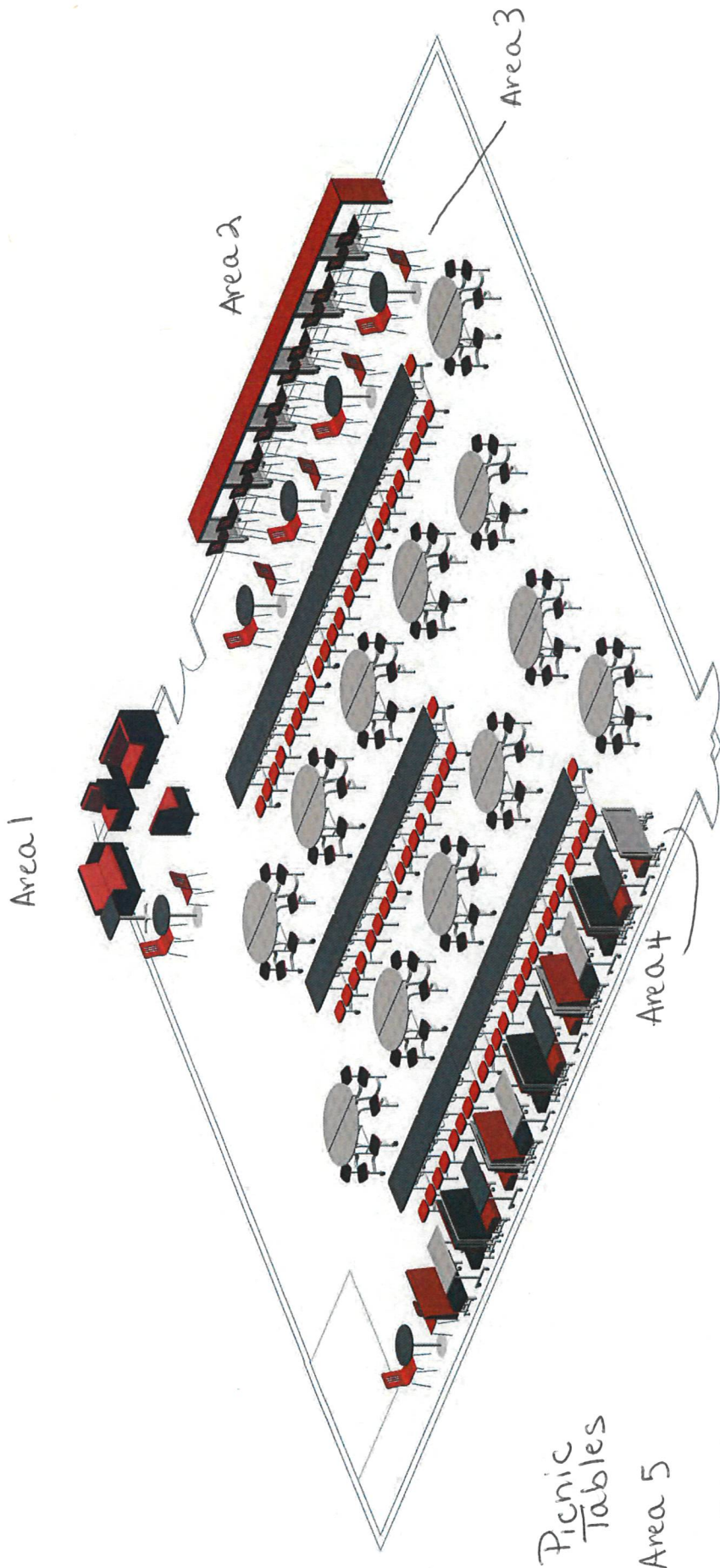
- **Adequately Documented** – records must stand independently and not rely on interpretation by the program operator to support the source and use of funds. The State of Wisconsin uses WUFAR (Wisconsin Uniform Financial Accounting Requirements) or GAAP (generally accepted accounting principles)

### Unallowable Costs

- **Food service revenue may not be used to purchase land or buildings** or to construct buildings.
- **Bad Debt** (2 CFR 200.426) - Once delinquent meal charges are determined to be uncollectable and reclassified as bad debt, food service funds may not be used to cover the operating loss. The loss must be restored using non-federal funds, and a transfer must be made into the Nonprofit School Food Service Account per [SP 23-2017 Unpaid Meal Charge Guidance Q & A](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-23-2017.pdf) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-23-2017.pdf>).
- **Non-program Foods** – When provided without charge, these meals must be reimbursed to the food service account from non-federal funds to meet the non-program food revenue ratio.
- **Alternate Non-reimbursable Meals** - When payment is not received for these meals, **ALL** costs must be reimbursed to the food service account from non-federal funds to meet the non-program food revenue ratio.
- **Indirect Costs** cannot be applied to the non-profit food service account by using the Indirect Cost Ratio in Wisconsin.
  - o Indirect costs are incurred for the benefit of multiple programs, functions, or other cost objectives and therefore cannot be identified readily and specifically with a particular program or other cost objective. Indirect costs typically support administrative overhead functions, accounting, payroll, purchasing, facilities management, utilities, etc.
  - o All costs that are being charged to the non-profit school food service account must be converted to direct costs. Examples include:
    - Trash removal – Count or weigh bags of trash that are generated from food service operations only and calculate the ratio of the sanitation bill that applies to that number.
    - Non-food service labor, such as custodial, must be calculated via time study with only hours spent directly on food service charged to food service.
    - Rent – consultation with knowledgeable resource person on appropriate charges (i.e., local reality broker with knowledge of current rates for rent of similar facilities).
    - Utility charges - separately metered or current usage study by the local utility company.
    - Extermination services documentation of actual costs based on volume.
- **Equipment that is purchased over the capitalization threshold, not on the pre-approved list, not pre-approved by the School Nutrition Team, or not properly procured.**

**Internal Controls** are required to maintain effective oversight over federal funds and ensure all charges to the nonprofit school food service account are allowable [2 CFR 200.303](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-303.pdf) (<https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-sec200-303.pdf>).

- Training on financial management, including allowable costs.
- Separation of duties so that staff members who receive or manage the collection of money are not also involved in the disbursement of funds.
- A written policy that prohibits the use of school food service account funds to cover bad debt.
- Physical controls to ensure funds are not lost or stolen (examples: lockboxes for petty cash, unique passwords for employees collecting cash at the POS)



Picnic  
Tables

Area 5

① 3D Overview

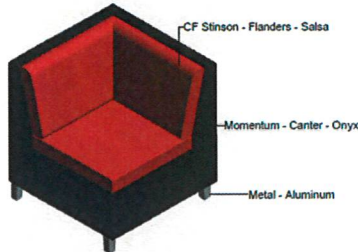
PAGE NUMBER: 4	3D Overview	SCALE:	DRAWN BY: ADC	DATE: 06-06-22	Little Wolf High School
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Area 1 – Soft seat furniture (Seats 6)

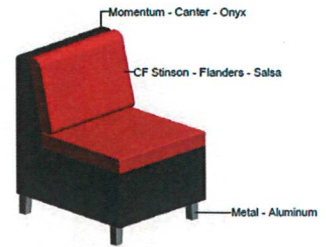
\$14,000



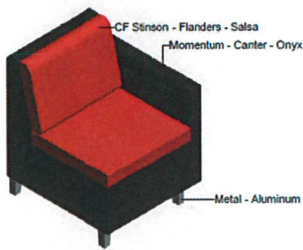
7 SoftSeating-02-D - 1 Seat Arm Right - Salsa Seat



8 SoftSeating-13-D - Corner Armless Seat - Salsa Seat



9 SoftSeating-04-D - 1 Seat Armless Chair - Salsa Seat



10 SoftSeating-03-D - 1 Seat Arm Left - Salsa Seat



11 SoftSeating-02-D - 2 Seat Settee with 2 Arms - Salsa Seat

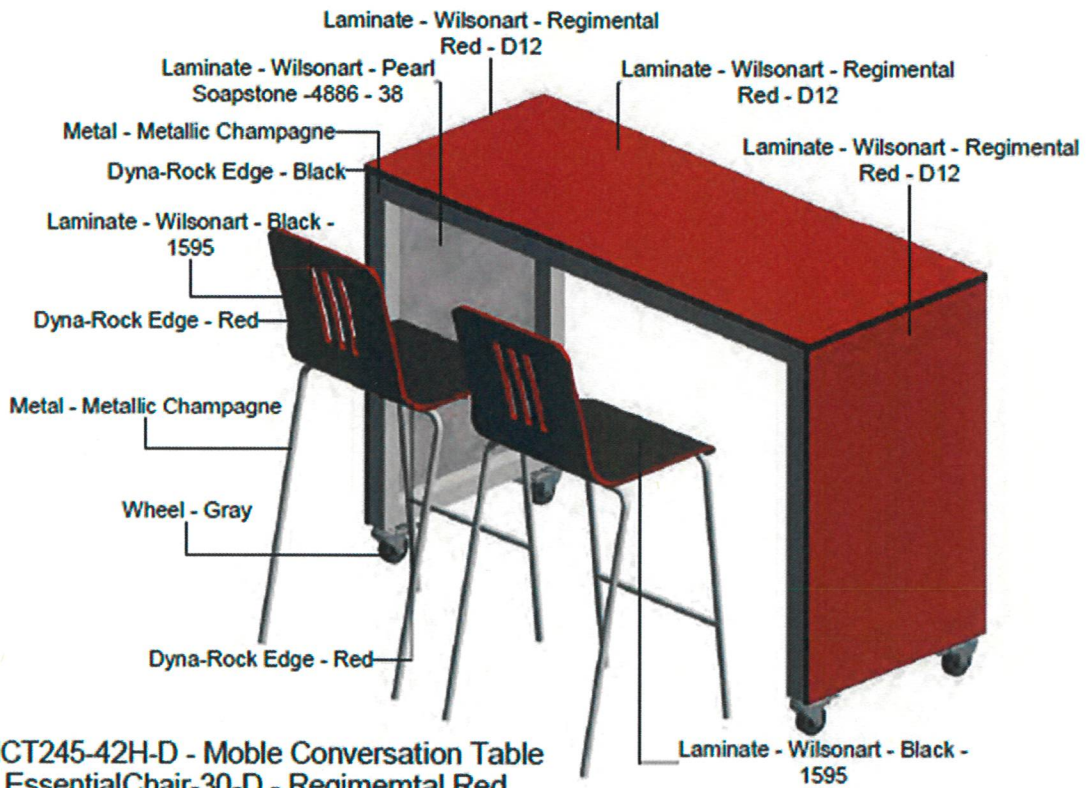


12 PT2430-D - Square Cafe Table - Oiled Soapstone Top

**Area 2** – 6 mobile conversation tables, 42” high and 12 chairs (café height) (Seats 12)

Maybe add a strip of outlets in the back of the tables for charging.

\$15,030



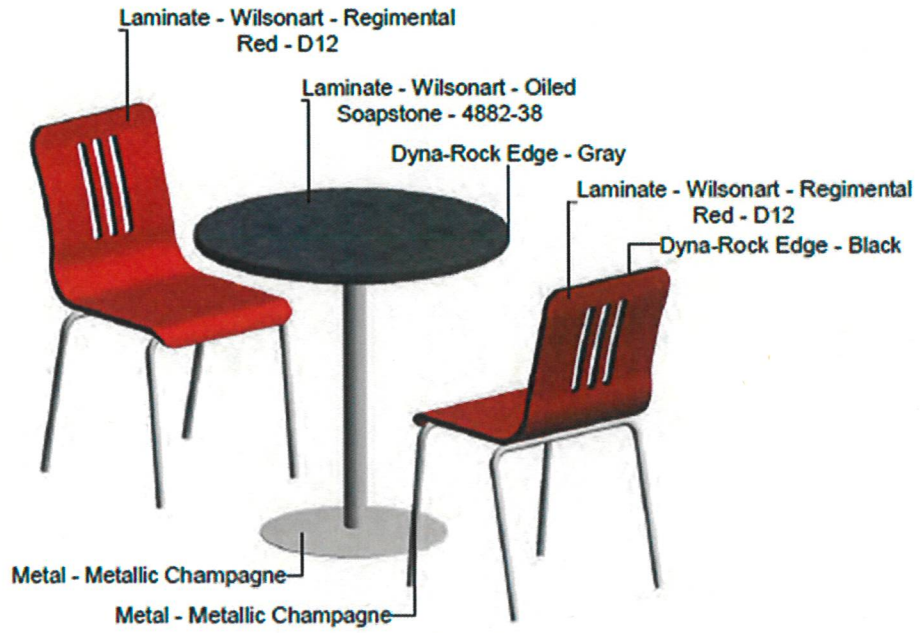
MCT245-42H-D - Mobile Conversation Table  
w EssentialChair-30-D - Regimental Red

3

**Area 3**

6 mobile tables, 30 inch round and 12 chairs (tables are adjustable height 30-42") (Seats 12)

\$10,408



**PTR3030-D - Round Cafe Table w  
EssentialChair-18-D - Oil Soapstone Top**

4

**-OR-**

4 table 36"x36" and 42" high with 4 stools attached (pictured with 2 stools) (Seats 16)

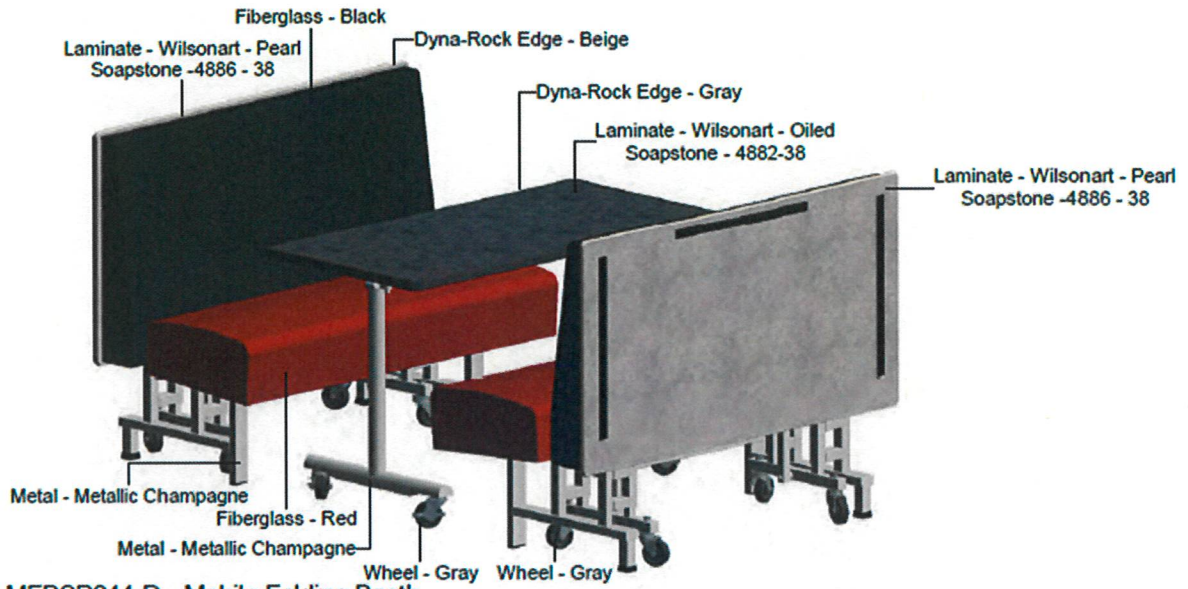
\$10,000





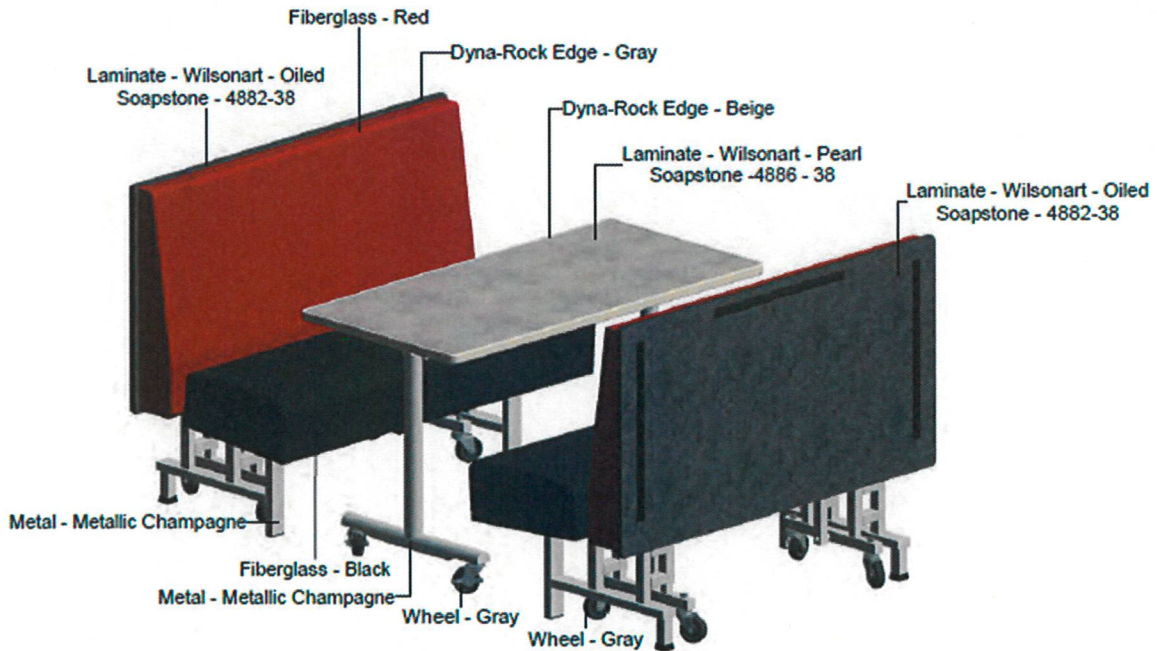
Area 4 – 6 mobile booths with benches (Seats 24)

\$32,466



1

MFBS244-D - Mobile Folding Booth Package - Oiled Soapstone Top



2

MFBS244-D - Mobile Folding Booth Package - Pearlstone Soapstone Top

**Area 5 – Outdoor seating – picnic tables (\$1,000 - \$1,900 per table)**

6 table could be up to \$11,400

Thermoplastic

A



C

D



Recycled Plastic

B



E



Please prioritize Areas 1-5 for Furniture

Most wanted \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Least wanted \_\_\_\_\_

### Area 3

Which do you like better (circle)

Individual Tables

OR

Tables with attached stools

If there were individual tables, which do you prefer

Café tables (42" high)

OR

Regular height tables (30" high)

### Area 5

Of the styles pictured, which do you like best (A-E)?

The tables can come in almost any shape or finish. Circle your choice in shape and finish below.

#### Choice in Shape

- Classic Rectangle Picnic
- Hexagon
- Square
- Round

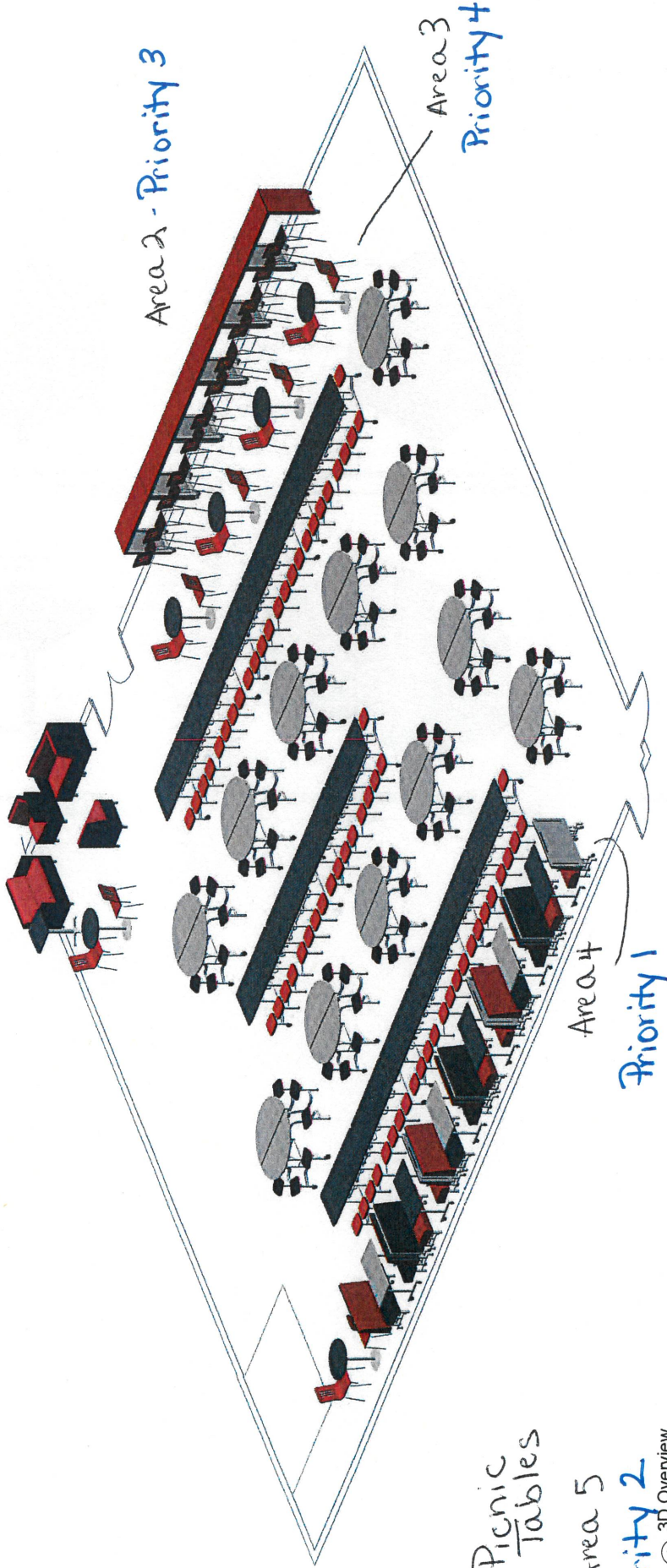
#### Choice in Finish

- Thermoplastic Coated, holes in benches and table
- Recycled Plastic
  - Slats table top
  - Solid table top

Please write any comments or ideas you have about furnishing for the Commons area.

Priority 5

Area 1



Picnic  
Tables

Area 5

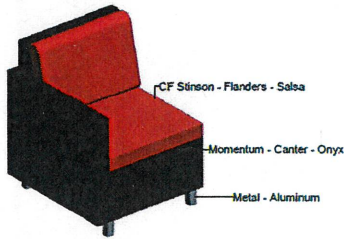
Priority 2

① 3D Overview

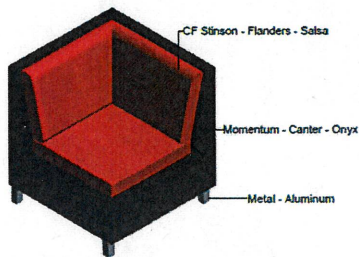
PAGE NUMBER: 4	3D Overview	SCALE:	DRAWN BY: ADC	DATE: 06-06-22	Little Wolf High School
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Area 1 – Soft seat furniture (Seats 6)

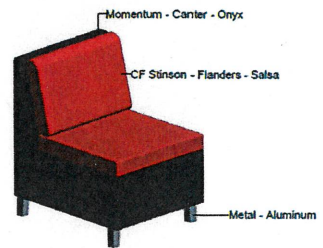
\$14,000



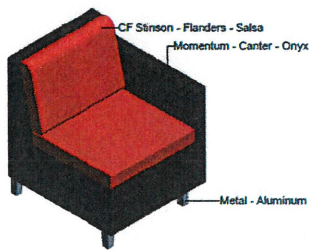
7 SoftSeating-02-D - 1 Seat Arm Right - Salsa Seat



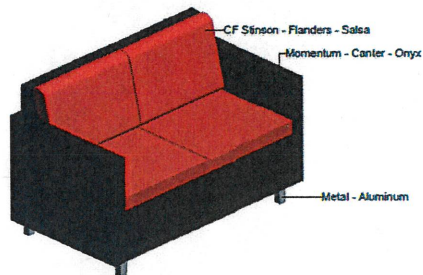
8 SoftSeating-13-D - Corner Armless Seat - Salsa Seat



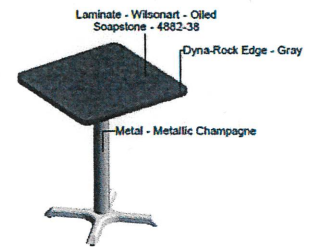
9 SoftSeating-04-D - 1 Seat Armless Chair - Salsa Seat



10 SoftSeating-03-D - 1 Seat Arm Left - Salsa Seat



11 SoftSeating-02-D - 2 Seat Settee with 2 Arms - Salsa Seat

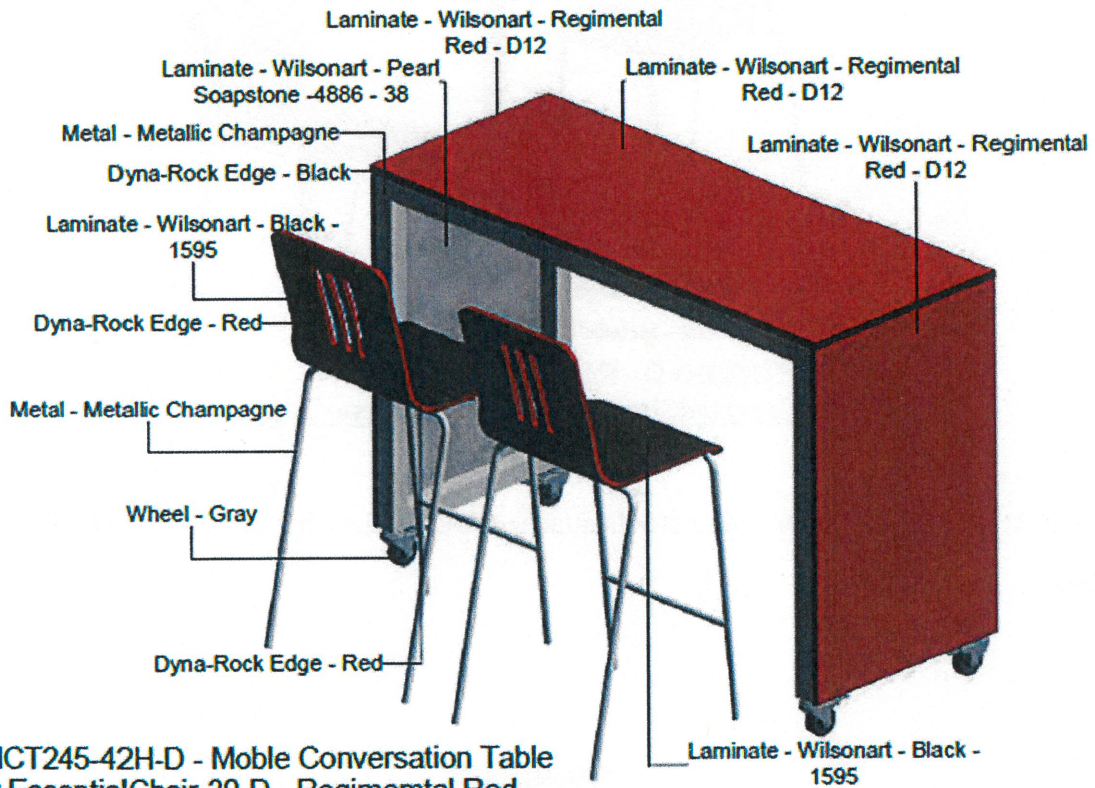


12 PT2430-D - Square Cafe Table - Oiled Soapstone Top

Area 2 – 6 mobile conversation tables, 42” high and 12 chairs (café height) (Seats 12)

Maybe add a strip of outlets in the back of the tables for charging.

\$15,030



MCT245-42H-D - Mobile Conversation Table  
w EssentialChair-30-D - Regimental Red

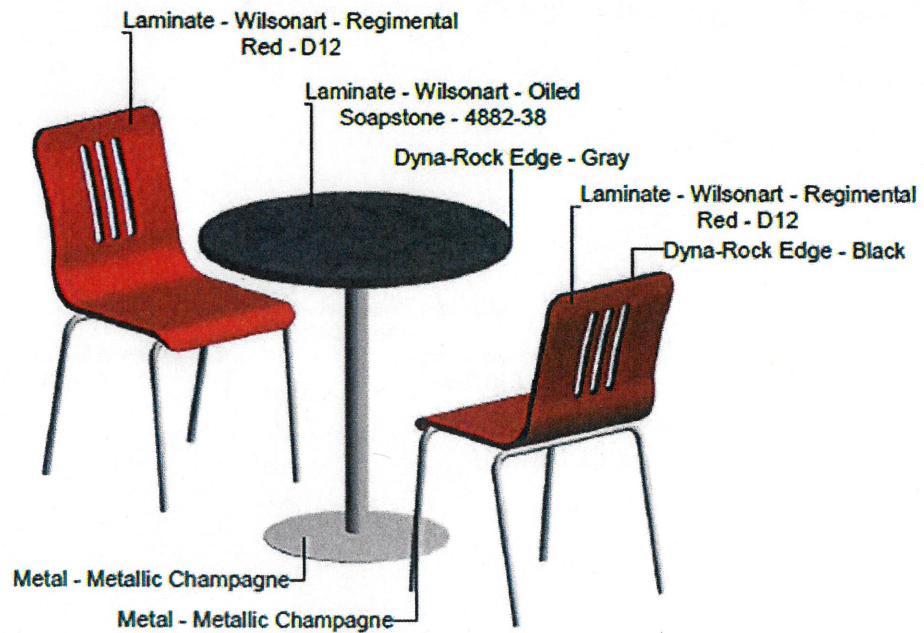
3

Area 3

6 mobile tables, 30 inch round and 12 chairs (tables are adjustable height 30-42") (Seats 12)

\$10,408

Students wanted individual tables, cafe height



④ PTR3030-D - Round Cafe Table w  
EssentialChair-18-D - Oil Soapstone Top

-OR-

4 table 36"x36" and 42" high with 4 stools attached (pictured with 2 stools) (Seats 16)

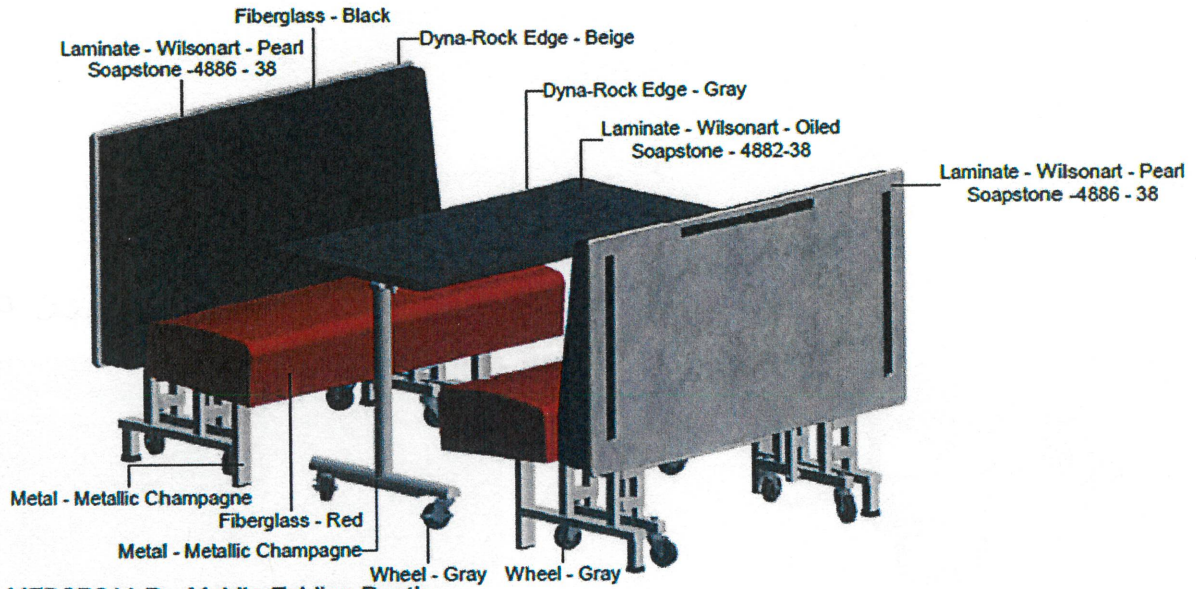
\$10,000



this was the overwhelming priority for students

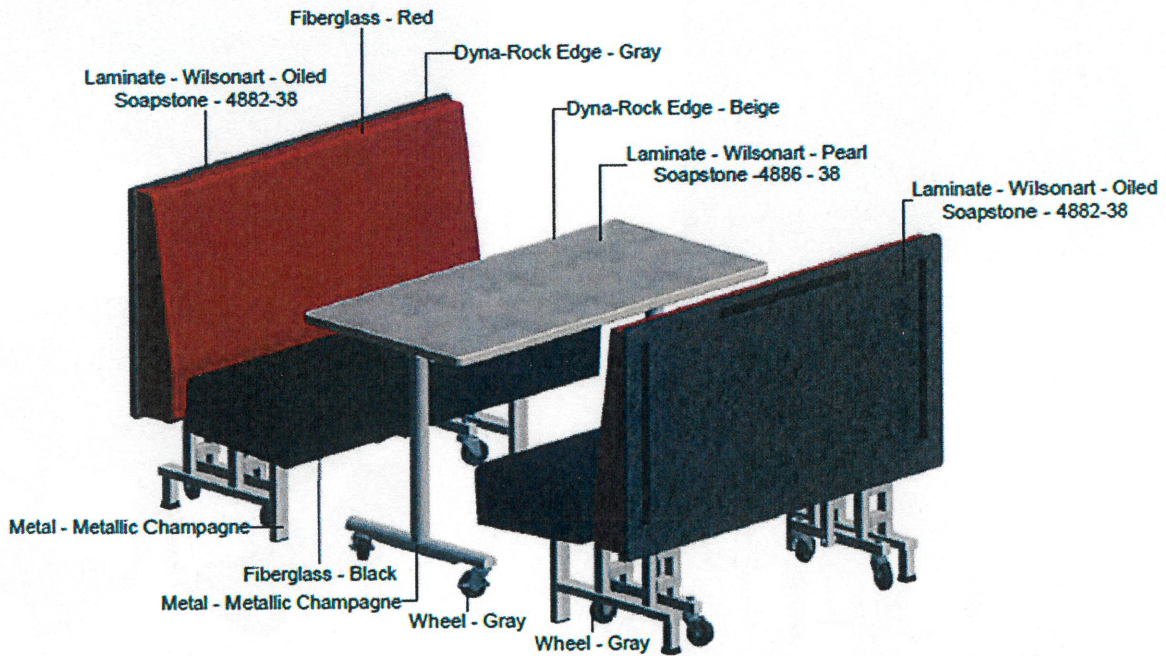
Area 4 – 6 mobile booths with benches (Seats 24)

\$32,466



1

MFBS244-D - Mobile Folding Booth Package - Oiled Soapstone Top



2

MFBS244-D - Mobile Folding Booth Package - Pearlstone Soapstone Top



Area 5 – Outdoor seating – picnic tables (\$1,000 - \$1,900 per table)

6 table could be up to \$11,400

Thermoplastic

A



C

D



Recycled Plastic

B

\* top choice by students



E



Please prioritize Areas 1-5 for Furniture

Most wanted Area 4 = 35 = Booths  
5 = 59 = Picnic Tables  
2 = 62 = Coffee bar tables by wall  
3 = 79 = Café Height individual tables  
Least wanted 1 = 92 = Soft seating nook

### Area 3

Which do you like better (circle)

Individual Tables = 18      OR      Tables with attached stools = 4

If there were individual tables, which do you prefer

Café tables (42" high) = 16      OR      Regular height tables (30" high) = 6

### Area 5

Of the styles pictured, which do you like best (A-E)?

A = 3      C = 2      E = 6  
B = 10      D = 0      1 No vote

The tables can come in almost any shape or finish. Circle your choice in shape and finish below.

#### Choice in Shape

- Classic Rectangle Picnic = 3
- Hexagon = 12
- Square = 0
- Round = 7

#### Choice in Finish

- Thermoplastic Coated, holes in benches and table = 4
- Recycled Plastic = 18
  - Slats table top = 5      (7 did not indicate a table top choice)
  - Solid table top = 10

Please write any comments or ideas you have about furnishing for the Commons area.

1 comment: The outlets would be very useful





## Fund Balance - Informational

The Fund Balance is simply the difference between Assets and Liabilities. Cash is an asset and this number changes daily. At the end of each fiscal year (June 30<sup>th</sup>), the auditors calculate and report a school district's fund balance for that school year. It is also reported as a percentage of the total expenditures. This is NOT money that is in a separate account.

The majority of the District revenue comes from State Aid and Property Taxes. The first 15% of the total State Aid payment is issued in September and 25% is issued in December. The first Property Taxes are not received until January. From July 1<sup>st</sup> until those first payments are received (6 months of the fiscal year), the District is spending the fund balance. The fund balance can near zero at the end of November and often, at this time, short-term borrowing could be necessary to simply have enough cash to meet payroll. According to the Board policy and the Wisconsin Department of Public Instruction (DPI), the fund balance should be "an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its long range goals."

Starting in 2018, the SDM has not needed to short-term borrow. This is due in large part to qualifying for Sparsity Aid due to our declining enrollment. The district aid membership dropped below 745 FTEs in 2017-18, thus qualifying the SDM for this aid. The payment comes the following year at the end of September. The SDM qualified in 2017-18 and received the first Sparsity Aid payment in September 2018. Looking at the historical data, if the fund balance at the end of the previous fiscal year is at about 22% of the previous year's expenditures and the SDM continues to receive Sparsity Aid, the district will have enough fund balance to avoid short-term borrowing.

It is not beneficial to have more fund balance than what is needed, though. The State of Wisconsin calculates the total revenue limit for each school district. Depending on the demographics of the district, a portion of this total amount will come from the State and a portion from property taxes. The past few years, the portions are as follows:

Year	Total Revenue Limit	State Aid	Allowable Property Tax Limit
2017-18	\$7,888,804	\$4,524,841	\$3,363,963
2018-19	\$7,967,343	\$4,584,608	\$3,372,470
2019-20	\$7,622,217	\$4,323,683	\$3,288,784
2020-21	\$7,121,008	\$4,460,673	\$2,660,335*
2021-22	\$7,167,778	\$4,795,403	\$2,372,375*
2022-23	\$6,799,261	\$4,486,839	\$2,312,422*

\*When voters pass a referendum, it allows the District to tax over the allowable revenue limit for that project

If a district does not use the amount of State Aid it has been designated, that aid amount will decrease the following year. This will cause the amount of the total revenue limit paid by property taxes to increase. This is a balancing act that all school districts play and is unique to each one.

**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**



/ ManawaSchools

/ ManawaSchools

Fd	T	Loc	Obj	Func	Prj	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
						FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget
XX	E		1--	-----		3,527,059.50	3,421,277.01	3,578,713.22	3,468,039.37	3,321,788.20	3,288,450.84	3,333,336.00
XX	E		2--	-----		1,450,935.27	1,539,641.11	1,501,290.79	1,456,267.10	1,446,389.77	1,409,773.15	1,433,810.00
XX	E		3--	-----		2,376,137.62	2,885,859.03	2,951,070.37	2,362,672.87	2,207,983.45	2,482,067.96	2,538,717.00
XX	E		4--	-----		302,449.27	323,998.96	310,371.17	183,772.05	410,798.90	389,502.35	215,288.00
XX	E		5--	-----		164,770.05	135,307.29	158,750.11	165,070.36	233,594.24	138,020.85	103,200.00
XX	E		6--	-----		54,241.67	149,119.27	3,299.99				
XX	E		7--	-----		124,034.50	111,392.85	85,125.48	103,094.51	132,447.10	107,556.75	112,750.00
XX	E		8--	-----		480,551.38	492,806.89	524,513.73	681,640.24	559,363.85	543,636.12	637,271.00
XX	E		9--	-----		42,653.76	134,165.13	37,298.16	29,754.72	27,389.93	40,956.82	331,158.00
XX	-		---	-----		8,522,833.02	9,193,567.54	9,150,433.02	8,450,311.22	8,339,755.44	8,399,964.84	8,705,530.00

Fd T Loc Obj Func Prj	2016-17 FY Activity	2017-18 FY Activity	2018-19 FY Activity	2019-20 FY Activity	2020-21 FY Activity	2021-22 FY Activity	2021-22 Original Budget
Grand Expense Totals	8,522,833.02	9,193,567.54	9,150,433.02	8,450,311.22	8,339,755.44	8,399,964.84	8,705,530.00

Number of Accounts: 5906

\*\*\*\*\* End of report \*\*\*\*\*