



Lake Mills Area

SCHOOL DISTRICT

2021-22
Annual Report

September 26, 2022



Lake Mills Area

SCHOOL DISTRICT

Table of Contents

Welcome Letter	1
Budgetary Hearing and Annual Meeting Agenda	2
Budgetary Hearing Minutes - July 26, 2021	3
Annual Meeting Minutes - July 26, 2021	4-5
Sample Resolutions	6-7
Public School Accounting Definitions	8
Budget Summary	9-13
2021-2022 Community Recreation Program	14
2021-2022 OPEB Balance Sheet Summary	15
Summary of Indebtedness	16
2022-2023 School Calendar	17



Dr. Tonya Olson, District Administrator
Ms. Tasha Naylor, Director of Business Services
Ms. Jamie Everson, Director of Student Services
Ms. Erin Siedschlag, Director of Teaching & Learning
Ms. Megan Larrabee, Executive Assistant & Director of Communications
120 East Lake Park Place • Lake Mills, WI 53551
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"Preparing all of today's students for tomorrow's opportunities"

September 26, 2022

Welcome and thank you for taking time from your schedule to join us for the Annual Meeting of the Lake Mills Area School District. The LMASD School Board and I appreciate your interest in and commitment to the students, families, and the community of Lake Mills.

The Mission of the Lake Mills Area School District is "Preparing All of Today's Students for Tomorrow's Opportunities." Your attendance this evening is an important component of bringing our mission to life.

We welcome your input in any area that can legally be discussed at an Annual Meeting.

The first part of the meeting tonight will be the Budget Hearing presented by Ms. Tasha Naylor, Director of Business Services. Many of the enclosures you will find in your packet this evening deal with this part of the meeting.

The second part of the meeting will be the Annual Meeting. State statutes set forth the basic requirements for holding the annual meeting and outline the powers of the electors at the annual meeting. Electors are individuals who are eligible to vote in school district elections. Please feel free to make and second motions, but please include your first and last name so that it may be properly recorded in the minutes.

Thank you again for your participation. We appreciate your continued support as we work to enhance our services for all of our students.

With Appreciation,

Dr. Tonya L. Olson, District Administrator



Lake Mills Area
SCHOOL DISTRICT

Lake Mills High School
Auditorium
615 Catlin Drive
Lake Mills, WI 53551

7:00 P.M. – Budgetary Hearing Agenda

- A. Call to Order – Ms. Amy Litscher, President
- B. Conduct Budgetary Hearing Until Officially Closed

Immediately Following Adjournment of the Budgetary Hearing – Annual Meeting Agenda

- A. Call to Order – Ms. Amy Litscher, President
- B. Verification of Notice of Meeting & Budget Hearing – Mr. Ken Eimers, Clerk
- C. Election of Chairperson (Board President may serve if nominated, elected, and if they will accept)
- D. Adoption of Agenda
- E. Announcement of the availability of the 2021 Annual Meeting Minutes
- F. Levy a tax to meet the proposed budget for the 2022-2023 School Year and include a resolution to that effect. Wisconsin Statute 120.10 (6)(7)(8)(9)(11)
- G. Resolution authorizing the School Board to establish a School Capital Expansion Fund for the 2022-23 School Year. Wisconsin Statute 120.10 (10)
- H. Set salaries for the Board of Education (present salaries are \$1,625.00 per member). Wisconsin Statute 120.10 (3)(4)
- I. Authorize the Board of Education to provide School Lunches. Wisconsin Statute 120.10 (16)
- J. Authorize sale or disposal of surplus personal property. Wisconsin Statute 120.12 (12)
- K. Authorize the lease of school property not needed for school purposes. Wisconsin Statute 120.13 (25)
- L. Provide for Athletic Accident Insurance. Wisconsin Statute 120.13 (2)
- M. Set the hour of the Budgetary Hearing and Annual Meeting
- N. Adjournment



Lake Mills Area

SCHOOL DISTRICT

**Budgetary Hearing
July 26, 2021
7:00 p.m.**

**Lake Mills High School
Auditorium
615 Catlin Drive
Lake Mills, WI 53551**

The Annual Budgetary Hearing of the Lake Mills Area School District of Jefferson County, of the State of Wisconsin, was called to order by Robert Dimperio, School Board President, at 7:00 p.m.

Robert Dimperio turned the meeting over to Tasha Naylor, Director of Business Services.

Tasha Naylor presented to the public the accounting definitions of all funds, budget impactors, 2021-2022 Lake Mills Area School District total revenues and expenditures, and the property tax and mill rate.

The 2021-2022 budget projects expenditures of \$26,766,855 and revenues of \$26,736,322.

The Budgetary Hearing Adjourned at 7:27 p.m.



Lake Mills Area
SCHOOL DISTRICT

**Annual School Meeting
July 26, 2021
7:30 p.m.**

**Lake Mills High School
Auditorium
615 Catlin Drive
Lake Mills, WI 53551**

The Annual School Meeting of the Lake Mills Area School District of Jefferson County, of the State of Wisconsin, was called to order by Robert Dimperio, School Board President, at 7:30 p.m.

Dawn Delaney, School Board Clerk, confirmed the Notice of the Budgetary Hearing and Annual Meeting.

Tasha Naylor moved to nominate Sandy Whisler as Chairman Pro Tem of the Annual Meeting. Joe Storrs seconded the nomination. Being no other nominations, Sandy Whisler was elected as Chairman Pro Tem and accepted.

Brianna Behselich moved and Robert Dimperio seconded to adopt the Agenda. Motion passed.

Ken Eimers moved and Gerard Saylor seconded to approve the following resolution: Move that there be and hereby is levied and assessed against all taxable properties, both real and personal within the confines of the Lake Mills Area School District, an irrevocable tax in the amount of \$10,005,458 to be applied to the Operational Budget and to adequately cover any and all long-term obligations. Motion passed.

Robert Dimperio moved and Melissa Roglitz-Walker seconded to approve the following resolution: RESOLVED: That the Lake Mills Area School District School Board be hereby directed to vote a Tax in the amount of \$150,000 to add to the Capital Expansion Fund for the purpose of financing all current and future capital expenditures and for paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this sub-section shall be deposited by the school treasurer in a separate fund. Such money shall be used for capital expenditures, inclusive of, but not limited to repair, maintenance, remodeling of present buildings and/or site improvements, and related capital equipment and material needs. This tax will be added to the Tax Levy. Motion passed.

Wendy Brockert moved and Ken Stetson seconded to approve the following resolution: BE it resolved that the School District Funds will be invested per School Board Policy if and when the opportunity exists. Motion passed.

Erin Siedschlag moved and Tara Williams seconded to approve the following resolution: BE it resolved by the electors of the Lake Mills Area School District that the following yearly salaries be adopted for the members of the Board of Education.

President	\$1,625.00
Vice President	\$1,625.00
Clerk	\$1,625.00
Treasurer	\$1,625.00
Director	\$1,625.00

BE it further resolved that the Board Members be paid the actual and necessary expense of a Board Member when traveling outside the District in the performance of his or her duties. Motion passed.

Gerard Saylor moved and Ben Slopsick seconded to approve the following resolution: BE it resolved that the Lake Mills Area School District Board provide a lunch program in accordance with State and Federal Regulations and Requirements such that the District is allowed to collect all possible receipts of said program from the State and Federal Government. The difference between the aids received and the total costs of the program should be collected through student and employee receipts paid for by said students and employees who participate in the lunch program. A transfer from the General Fund to this Fund may be necessary and is allowed if total receipts do not match total expenditures. Motion passed.

Carl Glassford moved and Amy Jancy seconded to approve the following resolution: BE it resolved that the School Board be allowed to sell or otherwise dispose of personal property belonging to and not needed by the School District. Motion passed.

Joe Storrs moved and Melissa Roglitz-Walker seconded to approve the following resolution: BE it resolved that the School Board be allowed to lease school sites, buildings and equipment not needed for school purposes. Motion passed.

Carl Glassford moved and Donna Thomas seconded to approve the following resolution: BE it resolved that the School Board be allowed to provide Athletic Accident Insurance covering pupils in the Lake Mills Area School District. Motion passed.

Gerard Saylor moved and Brianna Behselich seconded that the fourth Monday in September, that being September 26, 2022, be the date for the Budgetary Hearing starting at 7:00 p.m. and the Annual Meeting immediately start following the adjournment of the Budgetary Hearing. Motion passed.

Being no further business brought before this meeting, Robert Dimperio moved, and Tasha Naylor seconded to Adjourn the Annual Meeting at 7:42 p.m. Motion passed.

Resolutions

F. Resolution to Levy Tax

Proposed Motion

Move that there be and hereby is levied and assessed against all taxable properties, both real and personal within the confines of the Lake Mills Area School District, an irrepealable tax in the amount of \$9,874,553 to be applied to the Operational Budget and to adequately cover any and all long-term obligations.

G. Resolution to Establish a Capital Expansion Fund

Proposed Motion

RESOLVED: That the Lake Mills Area School District School Board be hereby directed to vote a Tax in the amount of \$85,000 to add to the Capital Expansion Fund for the purpose of financing all current and future capital expenditures and for paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this sub-section shall be deposited by the school treasurer in a separate fund. Such money shall be used for capital expenditures, inclusive of, but not limited to repair, maintenance, remodeling of present buildings and/or site improvements, and related capital equipment and material needs. This tax will be added to the Tax Levy.

H. Resolution to Fix Salaries of School Board Members

Proposed Motion

BE it resolved by the electors of the Lake Mills Area School District that the following yearly salary be adopted for all members of the Board of Education in the amount of \$ _____.

BE it further resolved that the Board Members be paid the actual and necessary expense of a Board Member when traveling outside the District in the performance of his or her duties.

I. Resolution to Provide School Lunches

Proposed Motion

BE it resolved that the Lake Mills Area School District Board provide a lunch program in accordance with State and Federal Regulations and Requirements such that the District is allowed to collect all possible receipts of said program from the State and Federal Government. The difference between the aids received and the total costs of the program should be collected through student and employee receipts paid for by said students and employees who participate in the lunch program. A transfer from the General Fund to this Fund may be necessary and is allowed if total receipts do not match total expenditures.

J. Proposed Motion

BE it resolved that the School Board be allowed to sell or otherwise dispose of personal property belonging to and not needed by the School District.

K. Proposed Motion

BE it resolved that the School Board be allowed to lease school sites, buildings and equipment not needed for school purposes.

L. Proposed Motion

BE it resolved that the School Board be allowed to provide Athletic Accident Insurance covering pupils in the Lake Mills Area School District.

M. Proposed Motion

BE it resolved by the electors of the Lake Mills Area School District, that the School Board of said District be and is hereby authorized to set the date of the next annual meeting. (September 25, 2023 has been suggested)

N. Proposed Motion

“I, (state your name and address), move that the meeting be adjourned.”

Public School Accounting Definitions

Funds	
Fund 10	The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.
Fund 20	Fund 20 is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. This fund also includes gifts given to school.
Fund 30	Includes all long-term bonds and notes to fund buildings.
Fund 40	Includes repairs to present buildings or building additions.
Fund 50	All revenues and expenditures related to pupil food service activities are recorded in this fund. Fund balances are permitted but deficits must be eliminated with a transfer from Fund 10.
Fund 70	These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.
Fund 80	Fund 80 is used to account for activities such as adult education, community recreation programs, elderly food programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs and have the primary function of serving the community.

Explanation of Functions	
Function 110000 Undifferentiated Curriculum	Instruction in classrooms where two or more curricular areas are taught to the same students (Elem. School)
Function 120000 Regular Curriculum	Instruction in a classroom where one area is taught (Middle & High School)
Function 130000 Vocational Curriculum	Instruction for vocational classes
Functions 140000 Physical Curriculum	Instruction for physical education and health classes
Functions 150000 Special Education Curriculum	Instruction for students with disabilities
Function 160000 Co-Curricular Activities	Includes athletics, drama, and forensics
Function 170000 Other Special Needs	Instruction for gifted and talented and homebound
Function 210000 Pupil Services	Support programs for students including guidance, social work, occupational and physical therapy and psychologist
Function 220000 Instructional Staff Services	Expenditures for library media centers, curriculum, staff development and supervision of special educational programs
Function 230000 General Administration	Expenditures for school board and district administrator office
Function 240000 School Building Administration	School building principal expenditures
Function 250000 Business Administration	Fiscal/Business, maintenance, transportation, and general operations
Function 260000 Central Services	Technology support, staffing, and acquisition
Function 270000 Insurance and Judgments	Premiums for liability, property, workers compensation and unemployment
Function 280000 Debt Services	Debt interest and principal payments
Function 290000 Other Support Services	Post employment benefits for staff, Technology effective 2018-19
Function 300000 Community Services	District recreation programs
Function 400000 Non-Program Transactions	Includes transfers to other funds, pupil tuition, and miscellaneous adjustments

Recommended Format for Budget Adoption

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

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	4,721,320.39	5,413,700.43	5,886,113.19
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,413,700.43	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,413,700.43	5,886,113.19	5,345,891.35
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,655,305.28	6,667,350.12	6,670,759.00
240 Payments for Services	8,422.50	22,087.50	15,000.00
260 Non-Capital Sales	994.15	1,772.00	0.00
270 School Activity Income	35,875.70	47,977.58	43,000.00
280 Interest on Investments	12,802.30	15,445.00	13,500.00
290 Other Revenue, Local Sources	140,237.92	153,885.69	92,000.00
Subtotal Local Sources	6,853,637.85	6,908,517.89	6,834,259.00
Other School Districts Within Wisconsin			
310 Transit of Aids	8,363.13	18,450.20	0.00
340 Payments for Services	796,437.99	729,934.11	904,475.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	804,801.12	748,384.31	904,475.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	3,126.00	1,996.18	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	3,126.00	1,996.18	0.00
State Sources			
610 State Aid -- Categorical	85,586.00	99,327.00	76,500.00
620 State Aid -- General	8,879,279.00	8,951,541.00	8,951,541.00
630 DPI Special Project Grants	37,175.37	27,646.95	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	7,585.74	8,188.60	7,800.00
690 Other Revenue	1,180,173.88	1,209,318.51	1,207,092.00
Subtotal State Sources	10,189,799.99	10,296,022.06	10,242,933.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	111,013.46	676,777.18	776,968.00
750 IASA Grants	115,472.84	52,685.94	54,100.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	51,744.86	269,974.86	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	278,231.16	999,437.98	831,068.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	500.00	500.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	500.00	500.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	48,163.18	27,836.57	25,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,750.00	1,500.00	0.00
Subtotal Other Revenues	54,913.18	29,336.57	25,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,185,009.30	18,984,194.99	18,837,735.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,497,146.88	2,782,701.85	2,906,399.86
120 000 Regular Curriculum	3,827,099.39	4,107,297.67	4,221,899.31
130 000 Vocational Curriculum	578,668.04	586,306.22	564,138.80
140 000 Physical Curriculum	376,939.18	332,122.29	272,185.76
160 000 Co-Curricular Activities	306,077.74	327,733.80	331,541.00
170 000 Other Special Needs	87,120.55	94,698.48	197,850.41
Subtotal Instruction	7,673,051.78	8,230,860.31	8,494,015.14
Support Sources			
210 000 Pupil Services	377,762.82	356,519.68	604,972.01
220 000 Instructional Staff Services	1,169,736.64	1,114,328.63	1,390,171.08
230 000 General Administration	368,336.53	472,816.21	394,174.44
240 000 School Building Administration	1,270,434.66	1,258,422.09	1,418,989.30
250 000 Business Administration	2,550,430.18	3,228,934.53	2,806,255.27
260 000 Central Services	408.15	15,453.42	7,550.00
270 000 Insurance & Judgments	182,125.48	177,377.00	180,980.00
280 000 Debt Services	32,154.28	7,386.28	32,000.00
290 000 Other Support Services	454,766.76	523,614.42	590,958.60
Subtotal Support Sources	6,406,155.50	7,154,852.26	7,426,050.70
Non-Program Transactions			
410 000 Inter-fund Transfers	2,118,714.69	1,822,407.45	2,206,751.00
430 000 Instructional Service Payments	1,294,553.17	1,303,580.48	1,251,140.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	154.12	81.73	0.00
Subtotal Non-Program Transactions	3,413,421.98	3,126,069.66	3,457,891.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,492,629.26	18,511,782.23	19,377,956.84

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	168,044.09	247,478.79	179,507.78
900 000 Ending Fund Balance	247,478.79	179,507.78	179,507.78
REVENUES & OTHER FINANCING SOURCES	267,651.06	270,254.25	200,000.00
100 000 Instruction	158,282.36	245,918.76	200,000.00
200 000 Support Services	23,434.00	82,806.50	0.00
400 000 Non-Program Transactions	6,500.00	9,500.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	188,216.36	338,225.26	200,000.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,118,714.69	1,822,407.45	2,206,751.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	9,016.13	21,055.25	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	9,016.13	21,055.25	0.00
State Sources			
610 State Aid -- Categorical	745,643.00	815,359.00	750,000.00
620 State Aid -- General	39,733.00	85,202.00	40,000.00
630 DPI Special Project Grants	395.00	25,000.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	6,000.00	7,651.40	0.00
Subtotal State Sources	791,771.00	933,212.40	790,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	400,528.92	364,300.40	411,090.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	81,695.61	127,788.61	70,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	482,224.53	492,089.01	481,090.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,401,726.35	3,268,764.11	3,477,841.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,488,423.07	2,655,561.73	2,769,829.75
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,488,423.07	2,655,561.73	2,769,829.75
<i>Support Sources</i>			
210 000 Pupil Services	403,050.62	325,984.53	309,021.93
220 000 Instructional Staff Services	227,442.75	171,324.23	197,630.50
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	22,334.00
250 000 Business Administration	75,010.91	106,801.22	78,774.82
260 000 Central Services	1,983.00	1,932.40	3,500.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	707,487.28	606,042.38	611,261.25
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	205,816.00	7,160.00	96,750.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	205,816.00	7,160.00	96,750.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,401,726.35	3,268,764.11	3,477,841.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	918,262.70	889,573.06	2,008,176.57
900 000 ENDING FUND BALANCES	889,573.06	2,008,176.57	1,974,814.57
TOTAL REVENUES & OTHER FINANCING SOURCES	2,967,964.12	17,541,926.52	2,926,794.00
281 000 Long-Term Capital Debt	2,996,653.76	16,423,323.01	2,960,156.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,996,653.76	16,423,323.01	2,960,156.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	223,489.23	34,477.16	34,052.38
900 000 Ending Fund Balance	34,477.16	34,052.38	34,052.38
TOTAL REVENUES & OTHER FINANCING SOURCES	157,283.05	150,122.22	85,000.00
100 000 Instructional Services	5,257.26	0.00	0.00
200 000 Support Services	341,037.86	150,547.00	85,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	346,295.12	150,547.00	85,000.00

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	221,336.40	230,433.35	650,359.45
900 000 ENDING FUND BALANCE	230,433.35	650,359.45	650,359.45
TOTAL REVENUES & OTHER FINANCING SOURCES	653,943.87	1,197,718.64	725,000.00
200 000 Support Services	644,846.92	777,792.54	725,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	644,846.92	777,792.54	725,000.00

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	138,828.90	169,166.13	206,776.49
900 000 ENDING FUND BALANCE	169,166.13	206,776.49	206,776.49
TOTAL REVENUES & OTHER FINANCING SOURCES	392,313.23	506,500.05	470,000.00
200 000 Support Services	10,593.80	27,736.48	21,350.00
300 000 Community Services	351,382.20	441,153.21	448,650.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	361,976.00	468,889.69	470,000.00

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

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

2021-2022 Community Recreation Program

Fund 80: Community Service Fund Summary

The Community Service Fund (Lake Mills Recreation Dept.) was established to provide recreational activities for District residents that extend beyond the regular and extracurricular offerings of the District and those offered by the City of Lake Mills. A variety of activities of interest to community members of all ages are provided throughout the year.



Major programs offered by the Community Recreation Dept. include:

YOUTH PROGRAMS

- Baseball
- Football
- Gymnastics
- Soccer
- Softball
- Basketball
- Archery
- Tot Programs
- Ski & Snowboard Club
- Enrichment Programs
 - Engineering for Kids
 - One Day Programs
 - Guitar and Ukulele Lessons

CHILD CARE

- Summer Playground Program
- Before & After School Care

ADULT PROGRAMS

- Co-ed Volleyball
- Men's Basketball
- Open Gym
- Ultimate Frisbee
- Adult Fitness Classes
- Pickleball

OTHER PROGRAMS

- Disc Golf Course and Rentals
- Snow Shoe Rentals
- Discount Attraction Tickets
- Special Events

SENIOR CENTER

- Bingo
- Daily Programming
- Exercise Opportunities
- Foot Care & Blood Pressure Checks

These programs meet the Wisconsin Department of Public Instruction's criteria for use of the Community Service Fund as they are open to the general public (residents of the Lake Mills Area School District or nonresidents for an additional fee), there are direct costs associated with operating the programs that are funded either through participant registration fees and/or tax levy and these programs are not part of the curricular or extra-curricular offerings of the Lake Mills Area School District.

Expenses for these programs include:

- Salary, wages & benefits of Community Recreation Director and Supervisors.
- Wages for Staff, Officials, SPP/BASP Staff, Instructors, Concessions, etc
- Supplies & Materials related to program offerings (participant t-shirts, craft supplies, balls, etc.)
- New/Replacement equipment purchases related to program offerings.

2021-2022 Post Employment Balance Sheet Summary

BALANCE SHEET - FUND 73 POST EMPLOYMENT BENEFIT TRUST

Beginning Balance July 1, 2021		\$472,603.27
Transfer for OPEB Trust	\$493,119.37	
Retiree Insurance Contribution	\$33,080.37	
Interest Earnings	<u>\$1,591.68</u>	
		\$527,791.42
Less Benefit Payments OPEB Trust		<u>(\$477,821.58)</u>
Ending Balance June 30, 2022		<u><u>\$522,573.11</u></u>

BALANCE SHEET - FUND 73 POST EMPLOYMENT PENSION TRUST

Beginning Balance July 1, 2021		\$200,977.22
Transfer for Pension Trust	\$312,242.33	
Interest Earnings	<u>\$646.53</u>	
		\$312,888.86
Less Benefit Payments OPEB Trust		<u>(\$262,527.07)</u>
Ending Balance June 30, 2022		<u><u>\$251,339.01</u></u>

Lake Mills Area School District

Estimated Debt Service Tax Levy

Fund 38 Non-Referendum Debt

Calendar Year	Principal	Interest	Total
2022	200,000.00	18,500.00	218,500.00
2023	195,000.00	15,125.00	210,125.00
2024	205,000.00	5,125.00	210,125.00

Fund 39 Referendum Approved Debt

Calendar Year	Principal	Interest	Total
2022	1,970,000.00	773,110.01	2,743,110.01
2023	1,900,000.00	816,666.26	2,716,666.26
2024	1,960,000.00	758,603.76	2,718,603.76
2025	2,020,000.00	698,441.26	2,718,441.26
2026	2,085,000.00	634,603.76	2,719,603.76
2027	2,160,000.00	557,853.76	2,717,853.76
2028	2,245,000.00	474,903.76	2,719,903.76
2029	2,325,000.00	391,278.76	2,716,278.76
2030	2,395,000.00	320,753.76	2,715,753.76
2031	2,450,000.00	267,403.76	2,717,403.76
2032	2,505,000.00	210,291.26	2,715,291.26
2033	2,685,000.00	145,291.26	2,830,291.26
2034	550,000.00	102,153.76	652,153.76
2035	570,000.00	85,353.76	655,353.76
2036	590,000.00	67,953.76	657,953.76
2037	610,000.00	49,953.76	659,953.76
2038	635,000.00	30,881.88	665,881.88
2039	655,000.00	10,480.00	665,480.00



Lake Mills Area
SCHOOL DISTRICT

2022 – 2023 District Calendar

August 9	Picture Day 11:00 a.m. – 6:00 p.m. at LMES
August 18	Picture Day 11:00 a.m. – 6:00 p.m. at LMES
September 1	First Day of School
September 5	Labor Day – No School
September 30	Staff Inservice – No School
October 27	Staff Inservice – No School
October 28	No School
November 4	End of First Quarter
November 23 – 25	Thanksgiving Break – No School
November 30	End of First Trimester
December 23 – 30	Winter Break – No School
January 2	New Year's Day Observed – No School
January 3	School Resumes
January 13	End of Second Quarter/First Semester
January 16 – 17	Staff Inservice – No School
February 20	Staff Inservice – No School
March 3	End of Second Trimester
March 24	End of Third Quarter
March 27 – 31	Spring Break – No School
April 7	No School
April 10	Staff Inservice – No School
May 12	Staff Inservice – No School
May 29	Memorial Day – No School
June 4	High School Graduation 1:00 p.m. at L-Cat Stadium
June 8	Last Day of School – Elementary School 11:15; Middle School 11:10; High School 11:00 End of Fourth Quarter/Second Semester/ Third Trimester