



Wisconsin Department of Public Instruction  
**ANNUAL REPORT COVERAGE**  
 PI-1523 (Rev. Spring, 2019)

**INSTRUCTIONS:**

1. Complete this cover page, print and keep on file with appropriate signatures.
2. Complete the Excel executable file Annual Report and submit email attachment to:  
[dpisfsreports@dpi.wi.gov](mailto:dpisfsreports@dpi.wi.gov)  
 With the subject line CESA (No.) 2018-2019 Annual Report

CESA

07

Street Address

595 BAETEN ROAD

City

GREEN BAY

State

WI

Zip

54304-5763

Treasurer for the year ending June 30, 2019  
 ANREW MAERTZ

Treasurer's Home Address (Street, City, State, Zip)  
 2107 ST HWY K, REEDSVILLE, WI 54230

**Treasurer Bond Information**

Bond Amount  
 100,000

Expiration Date Mo./Day/Yr.  
 6/30/2019

Bonding Co.

FIDELITY AND DEPOSIT COMPANY OF MARYLAND

**Administrator Bond Information**

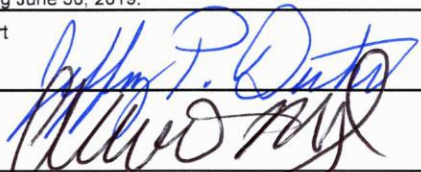
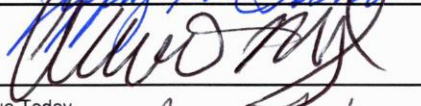
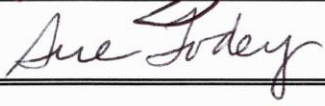
Bond Amount  
 100,000

Expiration Date Mo./Day/Yr.  
 6/30/2019

Bonding Co.

FIDELITY AND DEPOSIT COMPANY OF MARYLAND

**WE, THE BELOW LISTED AGENCY OFFICIALS, DO HEREBY CERTIFY AND ATTEST WITH OUR SIGNATURES** that this report is true according to our best knowledge and belief; that the enclosed financial statements represent an accurate presentation of those expenses incurred in the "maintenance and operation of the office of the board of control and agency administrator" of financial position and operations on and for the period ending June 30, 2019.

Signature of Administrator	Jeffrey P. Dickert		Date Signed 1/10/20
Signature of Treasurer	Andrew Maertz		Date Signed 2-14-20
Signature of Board of Control Chairperson	Sue Today		Date Signed 01/08/2020

**CESA Annual Report  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds - General Ledger Expenses**

	State Projects	Federal ECIA Projects	Federal Handicapped Projects	General Administration	Special Education	Other Special Projects	General Education Shared Services	General Noneducation Shared Services	HEAD START Miscellaneous Programs	Trust & 501(c)3 Capital Projects	Total
<b>Revenues:</b>											
Local Sources				413,762	3,393,565		2,201,140	481,107	247,732	55,550	6,792,857
Intermediate Sources					2,272,558		170,689	283,614			2,726,862
State Sources	750,764.00								96,798		847,562
Federal Sources			564,749			234,205			3,413,064		4,212,019
Other Sources								26,565	4,601		31,166
<b>Total Revenues</b>	<b>750764</b>	<b>0</b>	<b>564,749</b>	<b>413,762</b>	<b>5,666,123</b>	<b>234,205</b>	<b>2,371,829</b>	<b>791,286</b>	<b>3,762,195</b>	<b>55,550</b>	<b>14,610,464</b>
<b>Expenditures:</b>											
Instruction:											
Current	725,764.00	-	75,904	-	3,990,018	87,842	201,765	6,428	2,460,441	-	7,548,162
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Support Services:											
Current	20,785.36	-	436,820	309,849	1,060,857	133,816	1,701,619	896,937	686,865	54,459	5,302,007
Capital Outlay	-	-	-	-	6,554	-	-	159,233	309,511	-	475,298
Non-Program:											
Current	1,500.00	-	25,727	12,432	272,491	6,055	282,359	439,676	147,706	-	1,187,946
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>748,049.36</b>	<b>-</b>	<b>538,450</b>	<b>322,281</b>	<b>5,329,920</b>	<b>227,713</b>	<b>2,185,743</b>	<b>1,502,274</b>	<b>3,604,523</b>	<b>54,459</b>	<b>14,513,413</b>
Excess (Deficiency) of Revenues Over Expenditures	2714.64	0	26,299	91,481	336,203	6,492	186,086	(710,988)	157,672	1,091	97,051
Other Financing Sources (Uses)											
Transfers In	-	-	-	21,888	872	-	(75)	1,316,097	-	-	1,338,782
Transfers Out	2,714.64	-	26,299	113,368	337,075	6,492	186,011	509,149	157,672	-	1,338,782
<b>Total Other Financing Sources (Uses)</b>	<b>(2,714.64)</b>	<b>-</b>	<b>(26,299)</b>	<b>(91,481)</b>	<b>(336,203)</b>	<b>(6,492)</b>	<b>(186,086)</b>	<b>806,948</b>	<b>(157,672)</b>	<b>-</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,960</b>	<b>-</b>	<b>1,091</b>	<b>97,051</b>
Fund Balance, Beginning of Year	0	0	-	-	-	-	-	3,547,672	-	52	3,547,724
<b>Fund Balance, End of Year</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,643,632</b>	<b>-</b>	<b>1,143</b>	<b>3,644,775</b>



CESA FISCAL YEAR	07		
	2018-2019		
<b>CESA ANNUAL REPORT</b>			
<b>REVENUES (Operating and Non-operating)</b>			
2)- Complete the revenue summary. See the revenue tab below. The general ledger column numbers on this summary can be taken from the general ledger and should be reconciled to the revenues per the Schedule of Revenues, Expenditures and Changes in Fund Balance (Governmental Funds Tab below). Please enter the "conversion" entries in the GASB # 34 column.			
	GENERAL LEDGER <u>REVENUES</u>	BOOKED GASB 34 ADJUSTMENTS	PRE-GASB 34 REVENUES
From Local Sources			
Administrative allocation	1,333,127.29	(1,211,137.77)	121,989.52
Shared service fees	5,813,444.58		5,813,444.58
Cooperative purchasing reimbursements	-		-
Packaged programs	-		-
Rentals and other fees	379,131.08		379,131.08
Pooled insurance programs	162,655.38		162,655.38
Other individuals or organizations	399,801.91		399,801.91
Investment income	74,643.56	-1796.70	72,846.86
Long-term debt proceeds	-		-
<b>Total Local Receipts</b>	<b>8,162,803.80</b>	<b>-1212934.47</b>	<b>6,949,869.33</b>
From Intermediate Sources			
Payments from CESAs	665,526.66		665,526.66
Payments from counties	2,061,334.87		2,061,334.87
<b>Total Intermediate Sources</b>	<b>2,726,861.53</b>	<b>0.00</b>	<b>2,726,861.53</b>
From State Sources			
Grants through DPI	121,798.00		121,798.00
Grants through other state agencies	-		-
State administrative allocation	-		-
Special education aids	725,764.00	-725764.00	-
Other State Revenues	-		-
<b>Total State Sources</b>	<b>847,562.00</b>	<b>-725764.00</b>	<b>121,798.00</b>
From Federal Sources			
Direct federal grants	3,283,277.70		3,283,277.70
Federal grants through DPI	928,740.90		928,740.90
Federal grants through other entities	-		-
<b>Total Federal Sources</b>	<b>4,212,018.60</b>	<b>0.00</b>	<b>4,212,018.60</b>
<b>TOTAL ALL REVENUES</b>	<b>15,949,245.93</b>	<b>-1938698.47</b>	<b>14,010,547.46</b>



CESA FISCAL YEAR	07									
	2018-2019									
<b>CESA ANNUAL REPORT</b>										
<b>EXPENDITURES</b>										
	Salaries	Employee Benefits	Purchased Services	Non-capital Supplies	Capital Items	Debt	obj 8* & 9* Other	General Ledger Expenses	Booked GASB 34 Adjustments	Pre-GASB 34 Expenses
<b>Instruction</b>										
Purchased package instructional service (obj 382 func 159****)			43,966.26					43,966.26		43,966.26
CESA provided services	4,798,860.28	1,149,872.71	659,758.04	150,326.39	15,533.81	-	4,080.57	6,778,431.80	3,280.04	6,781,711.84
<b>Total Instructional Services</b>	<b>4,798,860.28</b>	<b>1,149,872.71</b>	<b>703,724.30</b>	<b>150,326.39</b>	<b>15,533.81</b>	<b>-</b>	<b>4,080.57</b>	<b>6,822,398.06</b>		<b>6,825,678.10</b>
<b>Support Services</b>										
Pupil support	692,494.13	157,777.77	153,687.08	14,044.46	-	-	11,694.27	1,029,697.71		1,029,697.71
Instructional staff support	1,343,497.54	310,876.51	1,485,259.72	129,518.56	8,113.94	-	61,226.94	3,338,493.21		3,338,493.21
General administration	280,310.21	52,989.01	83,297.19	8,094.68	-	-	14,511.26	439,202.35		439,202.35
Maintenance/operations (25 & 26 & 27)	910,042.05	237,213.01	532,755.83	174,239.00	78,266.34	-	734,612.19	2,667,128.42	40,407.00	2,707,535.42
Student transportation	-	-	-	-	-	-	-	-	-	-
Other support services (29 & 4*)	5,075.00	418.58	1,192,099.39	-	-	-	12,431.86	1,210,024.83	(1,538,265.74)	(328,240.91)
<b>Total Support Services</b>	<b>3,231,418.93</b>	<b>759,274.88</b>	<b>3,447,099.21</b>	<b>325,896.70</b>	<b>86,380.28</b>	<b>-</b>	<b>834,476.52</b>	<b>8,684,546.52</b>		<b>7,186,687.78</b>
<b>Non-Instructional Services</b>										
Cooperative purchasing- supplies	-	-	-	-	-	-	-	-	-	-
Cooperative purchasing-utilities	-	-	-	-	-	-	-	-	-	-
Cooperative equipment repair	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Instructional Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities Acquisition and Construction</b>										
Non-Property Expenditures	-	-	-	-	-	-	-	-	-	-
Property Expenditures (9th St, Mntwc)	-	-	-	-	341,374.47	-	-	341,374.47	93,645.00	435,019.47
Equipment related to construction)	-	-	-	-	3,875.65	-	-	3,875.65	-	3,875.65
<b>Total Facilities Acquisition</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>345,250.12</b>	<b>-</b>	<b>-</b>	<b>345,250.12</b>		<b>438,895.12</b>
<b>Debt Service</b>										
Principal (CESA Operations)						-		-		-
Interest (CESA Operations)						-		-		-
<b>Total Debt Service</b>						<b>-</b>		<b>-</b>		<b>-</b>
<b>TOTAL ALL EXPENSES</b>								<b>15,852,194.70</b>		<b>14,451,261.00</b>

**CESA  
FISCAL YEAR**

07  
2018-2019

**CESA ANNUAL REPORT  
EMPLOYEE BENEFIT TRUST FUND**

Additions

Employer Contribution	0.00
Retiree Contribution	0.00
Investment Earnings	<u>1,796.00</u>

1,796.00

Deductions

Post retirement benefit expense	<u>0.00</u>
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Changes in Net Assets

1,796.00

Net Position, beginning of year

105,509.00

Net Position, end of year

107,305.00

**CESA** 0  
**FISCAL YEAR** 2018-2019

INDIRECT COST RATE PROPOSAL  
 FISCAL YEAR 2018-2019  
 BASED ON CURRENT FISCAL YEAR EXPENDITURES

Prepared by: \_\_\_ Patsy Ann Darnick

Date: \_\_\_\_\_ 12/30/2019

COST CTR	FUNCTION	OBJECT	ACCOUNT NAME	INDIRECT RESTRICTED	INDIRECT UNRESTRICTED	DIRECT COST	EXCLUDED COST	TOTAL COST
25	200 000	100	SALARIES			202,437		202,437
25	200 000	200	EMPLOYE BENEFITS			48,984		48,984
25	200 000	310	PERSONAL SERVICES	7,116	7,116			7,116
25	200 000	320	PROPERTY SERVICES		0			0
25	200 000	330	UTILITIES		0			0
25	200 000	340	TRAVEL			15,855		15,855
25	200 000	350	COMMUNICATION	3,851	3,851			3,851
25	200 000	360	INFORMATION TECHNOLOGY	0	0			0
25	200 000	370	PAYMENT TO NON-GOVERNMENTAL AGENCIES	6,225	6,225			6,225
25	200 000	380	INTER-GOVERNMENTAL PAYMENTS FOR SERVICES				2,800	2,800
25	200 000	390	INTERFUND PAYMENTS	0	0	0	0	0
25	200 000	400	NON-CAPITAL OBJECTS	8,214	8,214			8,214
25	200 000	500	CAPITAL OBJECTS				0	0
25	200 000	600	DEBT RETIREMENT				0	0
25	200 000	710	AGENCY INSURANCE	0	0			0
25	200 000	720	JUDGMENTS & SETTLEMENTS			0		0
25	200 000	730	UNEMPLOYMENT COMPENSATION			0		0
25	200 000	790	OTHER INSURANCE & JUDGMENTS			0		0
25	200 000	900	OTHER OBJECTS			12,593		12,593
25	400 000	000	NON-PROGRAM TRANSACTIONS				0	0
25	000 000	000	TOTAL GENERAL ADMIN. COST CENTER 25	25,406	25,406	279,869	2,800	308,075
21	000 000	000	STATE PROJECTS			750,764		750,764
22	000 000	000	FEDERAL ECIA PROJECTS			0		0
24	000 000	000	FEDERAL HAND. PROJECTS			564,749		564,749
29	000 000	000	OTHER SPECIAL PROJECTS			234,205		234,205
30	000 000	000	DEBT SERVICE				0	0
40	000 000	000	CAPITAL PROJECTS				475,298	475,298
50	000 000	000	FOOD SERVICE			0		0
60	000 000	000	INTERNAL SERVICE			1,123,891		1,123,891
75	000 000	000	CASH EQUITY TRUST				3,408	3,408
80	000 000	000	DEFERRED CLASSIFICATION				0	0
94	000 000	000	CESA PACKAGE SERVICES				0	0
97	000 000	000	GEN. EDUCATION SHARED SERV.			7,515,663		7,515,663
98	000 000	000	GEN. NON-EDUC. SHARED SERV.			180,194		180,194
99	000 000	000	MISCELLANEOUS			3,295,012		3,295,012
			<b>TOTAL</b>	<b>25,406</b>	<b>25,406</b>	<b>13,944,349</b>	<b>481,507</b>	<b>14,451,261</b>

INDIRECT COST RATE PROPOSAL  
 FISCAL YEAR 2018-2019  
 BASED ON CURRENT FISCAL YEAR EXPENDITURES

Prepared by: \_\_\_ Patsy Ann Darnick

Date: \_\_\_\_\_ 12/30/2019

COST CTR	FUNCTION	OBJECT	ACCOUNT NAME	INDIRECT RESTRICTED	INDIRECT UNRESTRICTED	DIRECT COST	EXCLUDED COST	TOTAL COST
			UNADJUSTED INDIRECT RATES:					
			UNRESTRICTED	0.18%				
			RESTRICTED	0.18%				
			COMMON ADJUSTMENTS FROM DIRECT TO INDIRECT:					
			COST CENTER 25 COST OF SUPPORT STAFF	67,771	67,771	(67,771)		
			MEMBERSHIP DUES	971	971	(971)		
			LEGAL COST	18,375	18,375	(18,375)		
			AUDIT COST	8,375	8,375	(8,375)		
			UNEMPLOYMENT INSURANCE	-	-	-		
			LIABILITY, PROP., FIDELITY BOND PREM					
			AND WORKER'S COMP.	67,184	67,184	(67,184)		
			OTHER	1,133,720	1,149,054	(1,149,054)		
			EXCLUDED COSTS:					
			INTERGOVERNMENTAL PAYMENT FOR					
			TRANSIT OF AIDS	-	-	(725,764)	725,764	
			INTER-FUND OPERATING TRANSFERS	-	-	(1,341,582)	1,341,582	
			CAPITAL OBJECTS	-	-	(104,853)	104,853	
			DEBT PAYMENTS	-	-	-	-	
			OTHER	-	-	-	-	
			ADJUSTED TOTALS	1,321,802	1,337,136	10,460,419	2,653,705	14,451,261
			ADJUSTED INDIRECT RATES:					
			UNRESTRICTED	12.78%				
			RESTRICTED	12.62%				