

– A G E N D A –

NOTE: The Board will contemplate adjournment to closed session following the open meeting pursuant to W.S.S. 19.85(1)(c) to be updated on personnel issues.

- I. Call to Order**
- II. Roll Call**
- III. Pledge of Allegiance**
- IV. Approval of Agenda**
- V. Hearing of Delegations**
- VI. Consent Agenda**
 - A. Approval of Minutes
 - 1. Regular Meeting of November 19, 2014 3
 - B. Recommended Employment/Resignations/Contract Adjustments 8
 - C. Treasurer's Report - General/Other Fund Bills 10
 - D. Balance Sheet 26
 - E. Budget Transfers 34
 - F. Grant Application(s)/Budget(s) Approval 57
 - G. Fund Raising Requests
 - 1. DECA Request
 - H. Gift/Bequests
 - 1. Tenyo FamilyFoundation/National Conference Grant of \$1000
- VII. Reports/Considerations**
 - A. WASB Legislative Network Member
 - 1. WASB Proposed 2015 Resolutions 60
 - B. CESA Representative
 - C. Student Representative
- VIII. Superintendent**
 - A. District Update
- IX. Unfinished Business**
 - A. Board Goals
 - 1. Board Retreat for Goals Planning in Early January
- X. New Business**
 - A. Action Items
 - 1. 2013-2014 Audit Report 67

2. Fund 73 Investment Recommendation	141
3. Resolution Authorizing the Transfer of Funds, the Establishment of an Escrow Account with Respect to and the Defeasance of Certain of the General Obligation Refund Bonds, Dated January 4, 2007 and General Obligation Refunding Bonds, Dated October 13, 2009	143
4. Global Education Achievement Certificate	164
5. Wisconsin Gateways Initiative With China	168
6. Europe Trip Summer 2015	176
7. Online Payments (Infinite Campus Parent Portal)	177
8. Adjusted Pay Schedule for Co-curricular Workers	178
9. Memorandum of Understanding with Local Police Agencies	180
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11. School Forest Management Recommendations	182

B. Informational Items

C. Other Business

XI. Petitions and Communications

A. Memorial Tribute Thank You

1. Family of Roger Blom (father of Amy Jost)
2. Family of Barbara Tholl (mother/mother-in-law of Angie and Jeff Strick)
3. Family of John Schlicher (Subteacher)
4. Family of Gary Horvat (father/father-in-law of Sarah Trimner and Michael Soehl)
5. Elizabeth Frodl family (mother of Kathy Jensen)

XII. Future Meeting Dates

A. Next Regular Board Meeting

1. Wednesday, January 28, 2015, 6:30 p.m.
D.C. Everest Administration Building Board Room

B. Special Board Meetings

XIII. Adjournment to Closed Session Pursuant to W.S.S. 19.85(1)(c) to be Updated on Personnel Issues.

XIV. Reconvene in Open Session

XV. Adjourn



– MINUTES –

I. Call to Order

Stroik called the meeting to order at 6:30 p.m.

II. Roll Call

Present were Schaefer, Ackermann, Dickerson, Xiong, Kasten, Jablonski and Stroik. Also present were Superintendent Gilmore and assistant superintendents Stoskopf and Lechner.

III. Pledge of Allegiance

Those present recited the pledge.

IV. Approval of Agenda

Motion by Kasten, second by Schaefer, to approve the agenda for the meeting. With a voice vote, all yes. Motion carried.

V. Hearing of Delegations

- Tom Wood, 1417 Skyline Lane, Wausau, addressed the board regarding board funding of the Everest curling team.
- Megan Hellrood, 2006 Seville Road, Kronenwetter, addressed the board regarding the school lunch boycott she recently organized explaining the boycott was not an attack on the district, but an objection to the Healthy Hunger-Free Kids Act.

VI. Consent Agenda

Motion by Schaefer, second by Xiong, to approve the consent agenda. With a roll call vote, all yes. Motion carried.

A. Approval of Minutes

1. Budget Hearing & Annual Meeting of October 22, 2014
2. Regular School Board Meeting of October 22, 2014
3. Minutes of October 22, 2014 Executive Session - Closed

B. Recommended Employment/Resignations/Contract Adjustments

C. Treasurer's Report - General/Other Fund Bills

D. Balance Sheet

E. Budget Transfers

F. Grant Application(s)/Budget(s) Approval

G. Fund Raising Requests

1. Boys & Girls Basketball
2. FCCLA Request

H. Gift/Bequests

1. Rothschild donation from Domtar
2. Hatley - Active Schools Core 4+ from Marathon County Health Department

VII. Reports/Considerations

A. WASB Legislative Network Member

Xiong reported he had not received any news lately except on the January convention.

D.C. Everest, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

- B. CESA Representative
Ackermann reported the CESA Board of Control meeting on November 5.
- C. Student Representative
No student was present.

VIII. Superintendent

Superintendent Gilmore reported on:

- A. YCLA Trip to Global Connections Conference student letters.
- B. Junior High Students & Staff at WI School Musicians State Honors Music Project
- C. Sarah Bailey's Recognition of Merit Award for 2014 from WAFLT
Heidi Flees, German teacher at the Junior High also received a Merit Award.
- D. Advocacy Model
The Wisconsin School Administrators Alliance (SAA) and the Wisconsin Association of School District Administrators (WASDA) held a press conference in Madison, which Dr. Gilmore led as president of WASDA, introducing Wisconsin's PK-12 Pathway to World-Class Student Success. These policy recommendations provide a pathway for ensuring Wisconsin's system of public education is the best in the world and are organized as follows:
 - ✓ Students Ready to Learn
 - ✓ Supporting Excellence in Teaching and Learning
 - ✓ Innovation
 - ✓ Finance
 - ✓ Climate and Culture
 - ✓ Standards, Assessment, and Accountability
- E. Principal Casey Nye and Supervisor Aaron Mull were recently named by the Wausau Daily Herald in the Top 20 Under 40 recognition program.

IX. Unfinished Business

A. Board Goals

1. Update on Conference Attendance: How does this all fit together?
Presenter: Dr. Gilmore on the district's efforts to do as is best for kids. She said the district needs to stay out of the political fray and advocate for education. She reported on the Suburban Superintendent's conference and other conferences where she is privileged to hear what is good about education, how to infuse technology into education, and do what is best for all students.

X. New Business

A. Action Items

1. Senior High Laude Proposal
Motion by Schaefer, second by Xiong, to approve the senior high laude proposal as submitted. After discussion, with a voice vote, all yes. Motion carried.
2. 2015-2016 Budget Calendar
Motion by Kasten, second by Ackermann, to approve the 2015-16 budget calendar as submitted. After discussion, with a voice vote, all yes. Motion carried.
3. 2015-16 New Secondary Course Proposals
Motion by Schaefer, second by Kasten, to approve the following recommended 2015-16 new secondary courses as submitted. With a voice vote, all yes. Motion carried.
OR (*separately*)
 - a. Language Arts
D.C. Everest, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

1. English 11
2. Applied Technical Communications in Human Relations
- b. Math
 1. 7th Grade Honors Math
- c. Science
 1. AP Physics I
 2. AP Chemistry
 3. Astronomy

B. Informational Items

1. 2015 School Board Election Calendar

Kasten announced that Schaefer's and Stroik's would be on the spring 2015 ballot. The calendar has the deadlines for non-candidacy and candidacy registrations.

C. Other Business

1. Attendance at WASB Legislative Advocacy Conference

Helen Ackermann updated the board on the WASB Legislative Advocacy conference she attended.

XI. Petitions and Communications

A. Memorial thank you from family of John Sybeldon (father-in-law of Theresa)

B. Thank you for recognition of Weston Elementary staff for Title I School of Recognition Award

XII. Future Meeting Dates

A. Next Regular Board Meeting

1. MONDAY, December 22, 2015, 6:30 p.m.

DCE Administration Building

2. Wednesday, January 28, 2015, 6:30 p.m.

DCE Administration Building Board Room

XIII. Adjourn

Stroik adjourned the meeting at 7:25 p.m.

Respectfully submitted,

Rita A. Kasten, Clerk

Elizabeth M. Schultz, Secretary to the Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the December 22, 2014 meeting of the school board.

5.2. Recommended Employment/Resignations/Contract Adjustments

Recommended Employment

Support Staff

<i>Name</i>	<i>Position/Bldg.</i>	<i>Wage/hr</i>	<i>Start</i>	<i>Type</i>
Michelle Daley	Education Assistant-SH	\$11.83	11/19/2014	PARA
Rachel Ridgeway	Education Assistant-JH	\$11.83	11/19/2014	PARA
Dawn Rowland	Cook II – MS	\$10.99	12/1/2014	FOOD
Renee Shorey	Education Assistant-SH	\$11.83	12/1/2014	PARA

Resignation(s)/Retirement(s)

<i>Name</i>	<i>Position</i>	<i>Effective Date</i>
Cynthia Back	Fourth Grade Teacher-Weston	November 13, 2014 w/damages
Stacey Paradowski	Office Assistant-Adventure Care	November 14, 2014
Skylar Heffner	Cook II-MS	November 25, 2014
Sarah Homan	Cafeteria Server-JH	November 14, 2014

DCE Middle School						
Basketball	Position	Begin	End	%	\$ Amt.	Returned
Langbehn, Dave	Basketball 7th Boys Assistant Coach	10/22/14	12/20/14	5	\$1800	10/31/14
Total for DCE Middle School / Basketball					\$1800	
DCE Junior High School						
Basketball	Position	Begin	End	%	\$ Amt.	Returned
Carsello, Maggie	Basketball JV2 Girls Head Coach	11/12/14	3/1/15	6	\$2160	11/12/14
Total for DCE Junior High School / Basketball					\$2160	
DCE Senior High School						
Dance Teams	Position	Begin	End	%	\$ Amt.	Returned
Buchholz, Renee	Dance Team Co-Head Coach (Winter)	11/2/14	4/1/15	6	\$2160	11/11/14
Gunderson, Michelle	Dance Team Assistant (Winter)	11/2/14	4/1/15	6	\$2160	11/7/14
Vesper, Wendy	Dance Team Co-Head Coach (Winter)	11/2/14	4/1/15	2	\$720	11/7/14
Total for DCE Senior High School / Dance Teams					\$5040	
Girls Hockey	Position	Begin	End	%	\$ Amt.	Returned
Bauer, Dan	Assistant Varsity Girls Hockey Coach	11/10/14	3/7/15	9.50	\$3420	11/6/14
Total for DCE Senior High School / Girls Hockey					\$3420	
Weight Training	Position	Begin	End	%	\$ Amt.	Returned
Coenen, Luke	Weight Training (Winter)	11/3/14	3/3/15	2	\$720	–
Grossklaus, Thomas	Weight Training Coordinator (Winter)	11/3/14	3/3/15	2	\$720	11/8/14
Steffenhagen, Wayne	Weight Training (Winter)	11/13/14	3/3/15	1	\$360	11/9/14
Strehlow, Tim	Weight Training Coordinator (Winter)	11/3/14	3/3/15	2	\$720	11/7/14
Total for DCE Senior High School / Weight Training					\$2520	
Wrestling	Position	Begin	End	%	\$ Amt.	Returned
Sigmund, Scott	Wrestling Assistant Coach Varsity	11/17/14	3/2/15	11	\$3960	11/14/14
Total for DCE Senior High School / Wrestling					\$3960	

5.2. Recommended Employment/Resignations/Contract Adjustments

Recommended Employment

Support Staff

<i>Name</i>	<i>Position/Bldg.</i>	<i>Wage/hr</i>	<i>Start</i>	<i>Type</i>
Lao Lao	Bilingual Assistant –WE	\$12.77	12/1/2014	PARA
Teresa Bacon	Cook II – MS	\$10.99	1/5/2015	FOOD
Tarsila Formica	Food Server – JH	\$10.60	1/5/2015	FOOD

Resignation(s)/Retirement(s)

Support Staff

<i>Name</i>	<i>Position</i>	<i>Effective Date</i>	<i>Type</i>
Carol Akey	Cook II	12/12/2014	Resignation
JoEllen Van Galder	Receptionist	12/19/2014	Resignation

DCE Middle School						
Co-Curricular Activity	Position	Begin	End	%	\$ Amt.	Returned
Burgess, Julie	MS Variety Show	2/4/14	6/4/14	4	\$1440	12/15/14
Davies, Elyse	Ski Club	1/3/15	2/21/15	1	\$360	12/3/14
Frey-Neufeld, Elizabeth (Betsty)	Forensics	12/3/14	3/4/15	1	\$360	12/3/14
Heise, Stacey	Ski Club	1/3/15	2/21/15	1	\$360	12/3/14
LaPorte, Lori	Forensics	12/3/14	3/4/15	1.75	\$630	12/3/14
Total for DCE Middle School / Co-Curricular Activity					\$3150	
DCE Junior High School						
Basketball	Position	Begin	End	%	\$ Amt.	Returned
Morgan, Robert	Basketball JV3 Assistant Boys -	11/17/14	3/5/15	7	\$2520	11/25/14
Total for DCE Junior High School / Basketball					\$2520	
DCE Senior High School						
Wrestling	Position	Begin	End	%	\$ Amt.	Returned
Marquardt, Karl	Wrestling Assistant Coach Varsity Boys	11/17/14	3/2/15	11	\$3960	12/1/14
Total for DCE Senior High School / Wrestling					\$3960	

D.C. EVEREST AREA SCHOOL DISTRICT
6300 ALDERSON STREET, WESTON, WI 54476

TREASURER'S REPORT

DECEMBER 17, 2014

CASH BALANCE AS OF NOVEMBER 12, 2014	(\$13,975.47)	
INVESTMENT ACCOUNT TRANSFERS		\$5,146,164.41
RECEIPTS CR#19590 - CR#19770	\$7,215,709.76	
CHECKS FOR APPROVAL #213238 - #213479 ACH: 141500837 - 141501118		\$1,996,465.78
<u>VOIDS:</u> #213130, 213206, 213314, 213361	\$2,216.15	
CASH BALANCE AS OF DECEMBER 17, 2014		\$61,320.25
	<hr/>	
	\$7,203,950.44	\$7,203,950.44
	<hr/> <hr/>	

**DC Everest Area School District
Board Check Register (11/12/2014-12/17/2014)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
213238	GILLINGHAM, BETH	Oct-14	11/14/2014	9.50
213239	JOHNSON, SHANE	Oct-14	11/14/2014	20.00
213240	LAMERS BUS LINES INC	458341	11/14/2014	800.00
213241	MATTHIAE, DEION	Oct-14	11/14/2014	19.00
213242	MILLER, HAILEY	Oct-14	11/14/2014	19.00
213243	MINNESOTA MUTUAL LIFE	Dec-14	11/14/2014	15,378.61
213244	POSTMASTER WAUSAU/DISTRIBUTION	GUIBLKMLG	11/14/2014	83.79
213245	RAMADA PLAZA MINNEAPOLIS	HANKE-FBLA	11/14/2014	141.75
213246	SECURITY HEALTH PLAN	14-Dec	11/14/2014	810,195.91
213247	SECURITY HEALTH PLAN	DECEMBER 14-HLTH-JE	11/14/2014	833.33
213248	SWETT, WAYNE	Oct-14	11/14/2014	3.00
213249	WILHELM, LOIS	1	11/14/2014	562.09
213250	WOYTASIK, CODEY	Oct-14	11/14/2014	20.00
213251	XIONG, YUE PHENG	Oct-14	11/14/2014	19.00
213252	ALLIANT UTILITIES/WP&L	177130-OCT 2014	11/14/2014	1,013.59
213253	ALVIS, ROBBY	RA PR 10/25	11/14/2014	30.00
213254	ARAMARK UNIFORM SERVICES	OCT 2014 CUSTODIAL	11/14/2014	2,198.57
213254	ARAMARK UNIFORM SERVICES	OCT 2014 FOOD	11/14/2014	509.36
213255	ASPIRUS WAUSAU HOSPITAL	KJ4	11/14/2014	3,480.28
213255	ASPIRUS WAUSAU HOSPITAL	KJ2	11/14/2014	1,484.34
213256	BEHRENS, MIKE	MB PR 11/1	11/14/2014	120.00
213257	BLASKOWSKI, VICTOR	VB PR 11/1	11/14/2014	120.00
213258	BLESSINGS IN A BACKPACK-DCE/WAUSAU	BIABackpack11514	11/14/2014	98.17
213259	BLICK ART MATERIALS	3666516	11/14/2014	596.53
213260	BP	4990244701-OCT2014	11/14/2014	103.17
213261	BUSHAR, SHELLY	SHEPLER OCTMLG2014	11/14/2014	179.20
213262	BYTESPEED LLC	INV0090982	11/14/2014	1,200.00
213262	BYTESPEED LLC	INV0086801	11/14/2014	795.00
213263	CALL, SONIA	20063	11/14/2014	49.50
213264	CARLSON-DETTMANN CONSULTING, LLC	1021	11/14/2014	4,117.60
213265	CENTAR INDUSTRIES	1441379	11/14/2014	249.30
213266	CENTURY LINK	1319595003	11/14/2014	158.74
213267	COLLINS, HEATHER	Oct-14	11/14/2014	114.36
213268	DEAN FOODS OF WISCONSIN, INC.	1078669 OCT 2014	11/14/2014	31,088.83
213269	FBLA-PBL	181	11/14/2014	60.00
213270	FEDEX, INC.	2-835-48068	11/14/2014	22.60
213271	FOX, BRENDA	27279	11/14/2014	35.25
213272	FREIBERG, NANCY	NF PR 10/23 & 10/25	11/14/2014	60.00
213273	GINGERROOT LLC	1423	11/14/2014	4,200.00
213274	HABECK, MIKE	MH PR 11/1	11/14/2014	120.00
213275	HEID MUSIC COMPANY	1341919	11/14/2014	2.55
213276	HIORNS PIANO SERVICE	20141103	11/14/2014	40.00
213277	HORAK REFRIGERATION INC	24748	11/14/2014	456.80
213277	HORAK REFRIGERATION INC	24751	11/14/2014	393.98
213278	KENITZER, DICK	DK PR 11/1	11/14/2014	120.00
213279	LAFORCE INC	842618	11/14/2014	14.00
213280	LOR, BEE	22543	11/14/2014	132.15
213281	M3 INSURANCE SOLU INC	2068	11/14/2014	24,770.00
213282	MAJERLE, PAUL	PM PR 10/20,23,25	11/14/2014	100.00
213283	MARSHFIELD HIGH SCHOOL	WVC GSW	11/14/2014	16.21
213284	MID AMERICA (TSA)	1790	11/14/2014	813.76
213285	MMG OCCUPATIONAL MEDICINE, INC.	99796	11/14/2014	2,315.00

**DC Everest Area School District
Board Check Register (11/12/2014-12/17/2014)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
213285	MMG OCCUPATIONAL MEDICINE, INC.	99796-HepB	11/14/2014	219.00
213286	NATIONAL GEOGRAPHIC YOUNG EXPLORER	1.08612E+13	11/14/2014	59.40
213287	NATL ASSN BIOLOGY TEACHERS	73561-1/15	11/14/2014	75.00
213288	NEOFUNDS BY NEOPOST	Oct-14	11/14/2014	2,400.00
213289	PARRFECTION PRODUCE, LLC	INV-2507	11/14/2014	1,142.50
213290	PHONAK LLC	5150822167	11/14/2014	118.39
213291	QUALITY POWER SOLUTIONS	9470	11/14/2014	3,060.00
213292	RAMSEY, MELISSA	RAMSEY OCTMLG2014	11/14/2014	17.01
213293	READ TO THEM	10865	11/14/2014	1,547.00
213294	SCHMITZ, KURT	KS PR 11-1	11/14/2014	120.00
213295	SCHOTZ, JUSTIN	SCHOTZ YTHOP2014	11/14/2014	151.13
213296	SCHOTT, RIDGE	RS PR 11/1	11/14/2014	30.00
213297	SCHULZ, BRETT	BS PR 11/1	11/14/2014	75.00
213298	SCHWAN, MARTY	MS PR 11/1	11/14/2014	120.00
213299	SHERWIN-WILLIAMS COMPANY, INC.	4682-8	11/14/2014	442.58
213300	STAPLES ADVANTAGE	3244621724	11/14/2014	159.55
213300	STAPLES ADVANTAGE	3244621725	11/14/2014	1.23
213300	STAPLES ADVANTAGE	3244621726	11/14/2014	2.46
213300	STAPLES ADVANTAGE	35244621746	11/14/2014	59.99
213300	STAPLES ADVANTAGE	3244621688	11/14/2014	45.28
213301	TEACHER DIRECT	P457924700020	11/14/2014	49.18
213302	WEIK, RICHARD	DW PR 11/1	11/14/2014	150.00
213303	COLUMBIA CREDIT SERVICES	11142014A	11/14/2014	47.00
213304	KOHN LAW FIRM SC	11142014A	11/14/2014	224.45
213305	MARK HARRING STANDING TRUSTEE	11142014A	11/14/2014	606.93
213306	UNITED WAY OF MARATHON CNTY	20141114ADUWAY	11/14/2014	522.18
213307	MERGENDAHL, WENDY	11/14/2014	11/17/2014	1,807.94
213308	MERGENDAHL, WENDY	1	11/17/2014	45.81
213309	MADISON NATL LIFE INS CO	Dec-14	11/21/2014	10,924.86
213310	WI DEPT OF FINANCIAL INST	111214	11/21/2014	20.00
213311	ABT WATER TREATMENT INC	12831	11/21/2014	398.75
213312	BEHRENS, MIKE	MB PR 11/15	11/21/2014	120.00
213313	CATURA'S MARTIAL ARTS	113114	11/21/2014	449.25
213314	CEDAR CREEK CINEMA	303	11/21/2014	1,183.00
213315	CESA #1	150370	11/21/2014	3,718.00
213316	COCA COLA REFRESHMENTS, INC	112014	11/21/2014	2,069.28
213317	DALE'S WESTON LANES	1107-AS-bk0011470008	11/21/2014	1,485.00
213318	DC EATS	6	11/21/2014	37.50
213319	EARTHGRAINS BAKING CO	11012014JH	11/21/2014	254.35
213319	EARTHGRAINS BAKING CO	11012014MS	11/21/2014	1,434.80
213319	EARTHGRAINS BAKING CO	11082014jh	11/21/2014	108.00
213319	EARTHGRAINS BAKING CO	10312014HS	11/21/2014	305.85
213320	ENTERPRISE RENT-A-CAR CO WI L	3194	11/21/2014	85.39
213321	FEDEX, INC.	2-842-68028	11/21/2014	18.06
213322	FORMS SPECIALISTS INC	various	11/21/2014	764.00
213323	GUARDIAN PEST CONTROL	Oct-14	11/21/2014	410.65
213324	HABECK, MIKE	MH PR 11/15	11/21/2014	120.00
213325	HACKBARTH, LINDA	hackbarth111414	11/21/2014	92.50
213326	HEID MUSIC COMPANY	1331354	11/21/2014	1,144.00
213326	HEID MUSIC COMPANY	1301853	11/21/2014	106.53
213326	HEID MUSIC COMPANY	1301842	11/21/2014	77.79
213326	HEID MUSIC COMPANY	1332248	11/21/2014	76.80

**DC Everest Area School District
Board Check Register (11/12/2014-12/17/2014)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
213326	HEID MUSIC COMPANY	1347281	11/21/2014	8.20
213327	HORAK REFRIGERATION INC	24791	11/21/2014	88.00
213328	IDEAS UNLIMITED SEMINARS, INC	50511	11/21/2014	209.00
213329	INSTRUMENTAL MUSIC CO	41838	11/21/2014	75.01
213330	KENITZER, DICK	DK PR 11/15	11/21/2014	140.00
213331	LAMERS BUS LINES INC	458342	11/21/2014	350.00
213331	LAMERS BUS LINES INC	458340	11/21/2014	370.00
213332	MARA CTY PUBLIC HEALTH	HLI00008344	11/21/2014	24.00
213333	MEDIGER, JOANNA	Oct-14	11/21/2014	51.70
213334	MIDLAND PLASTIC INC	1233832	11/21/2014	159.50
213335	NAPA AUTO PARTS, INC.	103-September2014	11/21/2014	520.48
213336	PAOLI CLAY COMPANY	18403	11/21/2014	622.00
213337	RE-VI DESIGN LLC	8471	11/21/2014	10,678.00
213338	RICHARD C. OWENS PUBLISHERS, INC	168704	11/21/2014	433.35
213339	RILLINGS WINDOW BOUTIQUE LLC	6113	11/21/2014	3,304.00
213340	SCHMITZ, KURT	KS PR 11/15	11/21/2014	120.00
213341	SCHOTT, RIDGE	RS PR 11/8	11/21/2014	40.00
213342	SCHWAN, MARTY	MS PR 11/15	11/21/2014	120.00
213343	SHERWIN-WILLIAMS COMPANY, INC.	4730-5	11/21/2014	121.38
213343	SHERWIN-WILLIAMS COMPANY, INC.	4731-3	11/21/2014	220.45
213344	SHOULTZ, MICHAEL	102314	11/21/2014	1,365.00
213345	SNAP ON TOOLS	10281418811	11/21/2014	53.50
213345	SNAP ON TOOLS	10281418809	11/21/2014	1,430.00
213345	SNAP ON TOOLS	10281418812	11/21/2014	1,139.00
213346	STAPLES ADVANTAGE	3244621756	11/21/2014	29.98
213346	STAPLES ADVANTAGE	3247669832	11/21/2014	26.98
213346	STAPLES ADVANTAGE	3247669835	11/21/2014	118.24
213346	STAPLES ADVANTAGE	3247669841	11/21/2014	50.23
213346	STAPLES ADVANTAGE	3247669842	11/21/2014	66.10
213346	STAPLES ADVANTAGE	3247669843	11/21/2014	19.32
213346	STAPLES ADVANTAGE	3247669844	11/21/2014	41.92
213346	STAPLES ADVANTAGE	3247669845	11/21/2014	124.77
213346	STAPLES ADVANTAGE	3247669846	11/21/2014	158.72
213346	STAPLES ADVANTAGE	3247669847	11/21/2014	15.64
213346	STAPLES ADVANTAGE	3247669848	11/21/2014	15.64
213346	STAPLES ADVANTAGE	3247669849	11/21/2014	141.36
213346	STAPLES ADVANTAGE	3247669853	11/21/2014	37.39
213346	STAPLES ADVANTAGE	3247669854	11/21/2014	99.32
213346	STAPLES ADVANTAGE	3247669855	11/21/2014	79.70
213346	STAPLES ADVANTAGE	3247669857	11/21/2014	37.52
213346	STAPLES ADVANTAGE	3247669858	11/21/2014	10.32
213346	STAPLES ADVANTAGE	3247669861	11/21/2014	137.73
213346	STAPLES ADVANTAGE	3247669864	11/21/2014	225.35
213346	STAPLES ADVANTAGE	3247669877	11/21/2014	53.56
213346	STAPLES ADVANTAGE	3244621747	11/21/2014	123.85
213346	STAPLES ADVANTAGE	3247669872	11/21/2014	30.09
213346	STAPLES ADVANTAGE	3247669875	11/21/2014	-22.37
213346	STAPLES ADVANTAGE	3247669859	11/21/2014	82.24
213346	STAPLES ADVANTAGE	3247669860	11/21/2014	8.80
213346	STAPLES ADVANTAGE	3247669830	11/21/2014	12.15
213346	STAPLES ADVANTAGE	3247669831	11/21/2014	184.80
213346	STAPLES ADVANTAGE		11/21/2014	0.00

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213346	STAPLES ADVANTAGE		11/21/2014	0.00
213347	THE MUSIC STAND	62610	11/21/2014	85.97
213348	WI VALLEY MUSIC ASSN WVMA	WVMLH1000	11/21/2014	50.00
213349	WOLFGRAM, CURT	WLFGR-MLGRMB OCT2014	11/21/2014	282.24
213350	US POSTAL SVC(POSTAGE/PHONE)	11242014	11/25/2014	10,000.00
213351	CEDAR CREEK CINEMA	303-2	11/28/2014	35.00
213352	MARA CTY SHERIFFS DEPT	1404419	11/28/2014	50.00
213353	MARA CTY SPEC ED	111914	11/28/2014	75.00
213354	ANTIGO HIGH SCHOOL	CC BHOC 12/29	11/28/2014	400.00
213355	APPERSON	ARI029747	11/28/2014	165.88
213356	APPLETON WEST HIGH SCHOOL	CC WR 12/20	11/28/2014	225.00
213357	BLAINE HIGH SCHOOL	CC GHOC 12/29	11/28/2014	350.00
213358	BROOKFIELD CENTRAL	CC GBB 1/28	11/28/2014	300.00
213359	BYTESPEED LLC	INV0091341	11/28/2014	120.00
213360	CLASSIC CLEANERS	CC 11/5	11/28/2014	161.02
213361	DC EVEREST BASKETBALL PROGRAM-USE DC	493825	11/28/2014	140.00
213362	DC EVEREST BOYS BASKETBALL	dceboybsk112014	11/28/2014	1,764.00
213363	FEDEX, INC.	2-850-12453	11/28/2014	39.56
213364	FINISHING TOUCH	911488	11/28/2014	505.00
213365	FSS BUSINESS SYSTEMS	38444	11/28/2014	3,710.10
213365	FSS BUSINESS SYSTEMS	38445	11/28/2014	10,511.98
213366	HOLMEN AREA FOUNDATION	CC WR 12/29	11/28/2014	350.00
213367	INSTRUMENTAL MUSIC CO	41803	11/28/2014	101.76
213368	JERRYS MUSIC INC	69632	11/28/2014	225.00
213369	JMB & ASSOCIATES	23797	11/28/2014	103.00
213370	JOHNSON CONTROLS INC	1-15880113783	11/28/2014	1,851.00
213371	MALBRIT MECHANICAL INC	172861	11/28/2014	363.17
213371	MALBRIT MECHANICAL INC	172654	11/28/2014	2,827.62
213372	MALONE, PAT	malone112014	11/28/2014	756.00
213373	NEENAH HIGH SCHOOL	CC BSWIM 1/17	11/28/2014	150.00
213373	NEENAH HIGH SCHOOL	CC WR 12/13	11/28/2014	250.00
213374	PATTYS MUSIC	20141021	11/28/2014	20.94
213375	SOUTH AREA BUSINESS ASSO	2014-01	11/28/2014	100.00
213376	STEVENS PT AREA HS SPASH	CC WR 1/17	11/28/2014	190.00
213377	TEEN INK	3366-1415	11/28/2014	215.00
213378	WATERTOWN HIGH SCHOOL	CC - WR 12/6	11/28/2014	260.00
213379	WAUSAU EAST HIGH SCHOOL	CC BSWIM 1/9	11/28/2014	100.00
213380	WEIK, RICHARD	DW PR 11/15	11/28/2014	160.00
213381	WEST BEND MUTUAL INSURANCE COMPAN	2273611	11/28/2014	20.00
213382	COLUMBIA CREDIT SERVICES	11282014A	11/28/2014	47.00
213383	KOHN LAW FIRM SC	11282014A	11/28/2014	220.47
213384	MARK HARRING STANDING TRUSTEE	11282014A	11/28/2014	606.93
213385	UNITED WAY OF MARATHON CNTY	20141128ADUWAY	11/28/2014	696.35
213386	JUNIOR LIBRARY GUILD, INC.	237859	12/1/2014	708.00
213387	BRADFISH, KILEY	Bradfish Scholarship	12/5/2014	500.00
213388	DC EVEREST SR HIGH SBAA	DCESH-ATH-WIN-OFF	12/5/2014	10,000.00
213389	HILDEBRANDT CONSTRUCTION LLC	HILD-1222014	12/5/2014	1,200.00
213390	ADERHOLDT, RONALD	111914	12/5/2014	1,100.00
213391	ALLDATA	s1044610	12/5/2014	975.00
213392	BETHLEHEM COMM-RO.,INC.	BETH-4K-NOV14	12/5/2014	7,053.21
213393	CWSHRM	58	12/5/2014	100.00
213394	DISCOVERY EDUCATION	90107384	12/5/2014	19,720.00

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213395	EARTHGRAINS BAKING CO	11252014MS	12/5/2014	993.05
213395	EARTHGRAINS BAKING CO	11262014JH	12/5/2014	411.35
213396	ETA HAND2MIND	50630174	12/5/2014	101.96
213397	FEDEX, INC.	2-857-59627	12/5/2014	22.60
213398	GASSNER, JO	gassner112514	12/5/2014	218.50
213399	GINGERROOT LLC	1425	12/5/2014	2,606.25
213400	GRAPHICS PLUS, INC.	19000	12/5/2014	448.75
213401	HERDRICH, LEAH	herdrich12214	12/5/2014	631.50
213402	HIORNS PIANO SERVICE	20141124	12/5/2014	80.00
213403	HORAK REFRIGERATION INC	24434	12/5/2014	409.57
213404	INTEGRITY FIRE PROTECTION INC	47983	12/5/2014	253.00
213405	JERRYS MUSIC INC	70420	12/5/2014	9.00
213406	JOHNSON CONTROLS INC	7314626001	12/5/2014	913.96
213407	MIDWEST SCALE SERVICE	1056-JH	12/5/2014	40.00
213407	MIDWEST SCALE SERVICE	1056	12/5/2014	65.00
213408	MISSISSIPPI WELDERS SUPPLY CO., INC	1863776	12/5/2014	783.43
213408	MISSISSIPPI WELDERS SUPPLY CO., INC	1863777	12/5/2014	12.93
213408	MISSISSIPPI WELDERS SUPPLY CO., INC	1865096	12/5/2014	87.74
213409	MOUNT OLIVE LUTHERAN CHURCH	MTOL-4K-NOV14	12/5/2014	13,033.05
213410	NEILLSVILLE HIGH SCHOOL	112514	12/5/2014	125.00
213411	ORIENTAL TRADING CO INC	668276311-01	12/5/2014	200.95
213411	ORIENTAL TRADING CO INC	668207851-01	12/5/2014	51.99
213412	RE-VI DESIGN LLC	Nov-14	12/5/2014	1,800.00
213412	RE-VI DESIGN LLC	Dec-14	12/5/2014	15,438.00
213413	SAMUELS GROUP	6960	12/5/2014	9,481.82
213414	SLIWICKI SMALL ENGINE REPAIR LLC	2768	12/5/2014	78.95
213415	SNAP ON TOOLS	11251420187	12/5/2014	568.95
213416	ST JOHN LUTHERAN SCHOOL	STJO-4K-NOV14	12/5/2014	3,641.60
213417	STAPLES ADVANTAGE	3241067408	12/5/2014	20.10
213417	STAPLES ADVANTAGE	3241067398	12/5/2014	42.71
213417	STAPLES ADVANTAGE	3247669840	12/5/2014	54.00
213417	STAPLES ADVANTAGE	3247669867	12/5/2014	6.80
213417	STAPLES ADVANTAGE	3247669839	12/5/2014	70.80
213417	STAPLES ADVANTAGE	3247669856	12/5/2014	158.50
213417	STAPLES ADVANTAGE	3247669850	12/5/2014	194.05
213417	STAPLES ADVANTAGE	3247669869	12/5/2014	71.16
213417	STAPLES ADVANTAGE	3247669871	12/5/2014	9.00
213417	STAPLES ADVANTAGE	3247669852	12/5/2014	22.32
213417	STAPLES ADVANTAGE	3247669851	12/5/2014	51.46
213417	STAPLES ADVANTAGE	3247669863	12/5/2014	12.74
213417	STAPLES ADVANTAGE	3247669862	12/5/2014	31.80
213417	STAPLES ADVANTAGE	3247669837	12/5/2014	244.74
213417	STAPLES ADVANTAGE	3247669838	12/5/2014	-14.06
213417	STAPLES ADVANTAGE	3247669836	12/5/2014	71.84
213417	STAPLES ADVANTAGE	3244621760	12/5/2014	67.47
213417	STAPLES ADVANTAGE	3244621761	12/5/2014	9.99
213417	STAPLES ADVANTAGE	3247669882	12/5/2014	10.29
213417	STAPLES ADVANTAGE		12/5/2014	0.00
213418	STERLING WATER INC	342X0419906	12/5/2014	920.80
213419	TEACHER DIRECT	P457940300011	12/5/2014	54.44
213420	VALLEY CHEMICAL LLC	50221	12/5/2014	106.97
213421	WESTON UTILITIES	2749-00-GFH-NOV2014	12/5/2014	1,720.55

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213421	WESTON UTILITIES	Nov-14	12/5/2014	14,945.92
213422	DC EVEREST SENIOR HIGH SBAA	493825	12/4/2014	140.00
213424	GAULKE, ESTHER	Nov-14	12/12/2014	6.00
213425	GILLINGHAM, BETH	Nov-14	12/12/2014	7.50
213426	JOHNSON, SHANE	Nov-14	12/12/2014	14.00
213427	MATTHIAE, DEION	Nov-14	12/12/2014	15.00
213428	MILLER, HAILEY	Nov-14	12/12/2014	16.00
213429	POSTMASTER WAUSAU/DISTRIBUTION	GUIBlk12814	12/12/2014	55.54
213430	WOYTASIK, CODEY	Nov-14	12/12/2014	15.00
213431	XIONG, YUE PHENG	Nov-14	12/12/2014	16.00
213432	ABT WATER TREATMENT INC	12989	12/12/2014	554.90
213433	ALLIANT UTILITIES/WP&L	177130-NOV 2014	12/12/2014	943.61
213434	ALVIS, ROBBY	RA PR 10/20	12/12/2014	30.00
213435	ASPIRUS WAUSAU HOSPITAL	KJ7	12/12/2014	3,658.15
213436	ASPIRUS YMCA CHILD DEV CTR	YMCA-4K-NOV14	12/12/2014	21,389.72
213437	AURES, KAM	23207-25207	12/12/2014	74.65
213438	AWSA ASSOC WI SCHL ADM	8930	12/12/2014	180.00
213439	BEILKE, PAUL	PB PR 11/25	12/12/2014	30.00
213440	BP	4990244701-NOV2014	12/12/2014	120.67
213441	CARLSON-DETTMANN CONSULTING, LLC	1063	12/12/2014	4,000.00
213442	CENGAGE LEARNING	53343121	12/12/2014	157.03
213443	CENTRAL WI ENVIRONMENTAL STATION	8491	12/12/2014	467.90
213444	CHRISTIANSON, VICKIE	Christianson12914	12/12/2014	560.00
213445	COLLINS, HEATHER	Nov-14	12/12/2014	49.32
213446	ECOLAB, INC.	6734433	12/12/2014	736.20
213447	FEDEX, INC.	2-864-60265	12/12/2014	30.88
213448	FRONEK, AMY	Aug-14	12/12/2014	275.80
213448	FRONEK, AMY	Nov-14	12/12/2014	213.40
213449	GANNETT WISCONSIN MEDIA, INC.	8526088	12/12/2014	35.87
213450	GENERAL PARTS OF WISCONSIN	5594550	12/12/2014	609.42
213450	GENERAL PARTS OF WISCONSIN	1459100	12/12/2014	446.32
213451	GUITAR CENTER	ARINV23101821	12/12/2014	154.14
213452	HINTZE, BREANNA	27334	12/12/2014	50.00
213453	HORAK REFRIGERATION INC	24859	12/12/2014	288.00
213453	HORAK REFRIGERATION INC	24908	12/12/2014	213.00
213454	JOHNSON CONTROLS INC	7314626002	12/12/2014	839.40
213455	KRENZ SNOW MANAGEMENT	Nov-14	12/12/2014	612.50
213455	KRENZ SNOW MANAGEMENT	11053	12/12/2014	987.50
213455	KRENZ SNOW MANAGEMENT	11068	12/12/2014	1,462.50
213456	LAH INTERPRETING LLC	1	12/12/2014	340.00
213456	LAH INTERPRETING LLC	2	12/12/2014	80.00
213457	LOCKSMITH SHOPPE	11527	12/12/2014	24.00
213458	M3 INSURANCE SOLU INC	2069	12/12/2014	24,770.00
213459	MAILFINANCE	N5036667	12/12/2014	298.92
213460	MALBRIT MECHANICAL INC	5838	12/12/2014	22,690.00
213461	MCGRAW HILL COMPANIES	83640446001	12/12/2014	947.94
213462	MEDIGER, JOANNA	Nov-14	12/12/2014	24.01
213463	MENOMONEE FALLS SCHOOL DISTRICT	12102014	12/12/2014	127.50
213464	MMG OCCUPATIONAL MEDICINE, INC.	100823	12/12/2014	1,065.00
213464	MMG OCCUPATIONAL MEDICINE, INC.	100823HepB	12/12/2014	73.00
213465	NEOFUNDS BY NEOPOST	Nov-14	12/12/2014	1,200.00
213466	NOVELL INC	220195552A	12/12/2014	13,198.50

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213467	PHONAK LLC	5150969544	12/12/2014	2,455.39
213468	SCHOTT, RIDGE	RS PR 11/25	12/12/2014	40.00
213469	TRACKWRESTLING.COM LLC	102977096	12/12/2014	54.00
213470	UNITED WAY OF MARATHON CNTY	20U40	12/12/2014	30.00
213471	VILLAGE OF WESTON TREAS	2014	12/12/2014	27,175.96
213472	WAUSAU & MARA CTY PARKS	Nov-14	12/12/2014	2,432.11
213473	WI PUBLIC SERVICE	Nov-14	12/12/2014	13.12
213474	WISCAT R AND L LIBRARY	13033	12/12/2014	200.00
213475	WOLFGRAM, CURT	WOLFGRAM-MLG-11-2014	12/12/2014	228.48
213476	COLUMBIA CREDIT SERVICES	12122014A	12/12/2014	47.00
213477	KOHN LAW FIRM SC	12122014A	12/12/2014	216.59
213478	MARK HARRING STANDING TRUSTEE	12122014A	12/12/2014	606.93
213479	UNITED WAY OF MARATHON CNTY	20141212ADUWAY	12/12/2014	696.35
141500837	ABEL, SCOT	Oct-14	11/14/2014	235.04
141500838	ABLE DISTRIBUTING CO INC	s009402871.001	11/14/2014	10.62
141500838	ABLE DISTRIBUTING CO INC	S009408300.001	11/14/2014	27.19
141500838	ABLE DISTRIBUTING CO INC	S009409050.001	11/14/2014	113.06
141500839	AMERICAN WELDING & GAS INC	02950699 & 02925056	11/14/2014	213.21
141500839	AMERICAN WELDING & GAS INC	02808610, 02851268	11/14/2014	84.46
141500840	BAIER, TERESE	Oct2014A	11/14/2014	234.48
141500841	BAND INSTRMT REPR SPEC INC	27622	11/14/2014	235.00
141500841	BAND INSTRMT REPR SPEC INC	27643	11/14/2014	66.00
141500842	BAUDHUIN, LATICIA	Oct-14	11/14/2014	42.60
141500843	BORYSIK, MARLENE	Oct-14	11/14/2014	73.34
141500844	CUMMINGS, LONA	Oct-14	11/14/2014	117.61
141500845	DAVIES, THOMAS	Oct-14	11/14/2014	91.53
141500846	DURANTE, DIANE	Nov-14	11/14/2014	17.98
141500846	DURANTE, DIANE	Oct-14	11/14/2014	44.01
141500847	ENGEN, TERI	Oct-14	11/14/2014	143.40
141500848	ETCO ELECTRIC SUPPLY INC	3181619	11/14/2014	84.00
141500848	ETCO ELECTRIC SUPPLY INC	3181499	11/14/2014	31.20
141500849	FAMILY SERVICE MADISON, INC.	10064	11/14/2014	3,254.04
141500850	FEATHERS, TIM	Oct-14	11/14/2014	58.48
141500851	FIRST STUDENT INC	11016829	11/14/2014	51.89
141500851	FIRST STUDENT INC	11010915	11/14/2014	226.36
141500851	FIRST STUDENT INC	11010915a	11/14/2014	160.60
141500851	FIRST STUDENT INC	1101600026	11/14/2014	3,267.46
141500851	FIRST STUDENT INC	11016815	11/14/2014	218.52
141500852	FISH, ERIN	Oct-14	11/14/2014	24.97
141500852	FISH, ERIN	OCT2014A	11/14/2014	80.46
141500853	FOOD SAFETY 4U LLC	12014	11/14/2014	420.00
141500854	FOX, GRETCHEN	OCT2014A	11/14/2014	122.04
141500855	GENSLER, BENJAMIN	Oct-14	11/14/2014	11.30
141500856	GILBERTSON, MOLLIE	Oct-14	11/14/2014	102.55
141500857	GILMORE, KRISTINE	Oct-14	11/14/2014	50.85
141500857	GILMORE, KRISTINE	NOV 2014 MTG	11/14/2014	1,042.77
141500858	GRAFF, CHRISTOPHER	Oct-14	11/14/2014	31.75
141500859	GRAINGER INC, WW	9589822189	11/14/2014	319.54
141500860	GULDAN, DONNA	Oct-14	11/14/2014	111.53
141500861	HADLEYS OFFICE PRODUCTS INC	921140-0	11/14/2014	1,163.78
141500861	HADLEYS OFFICE PRODUCTS INC	917367-0	11/14/2014	379.00
141500861	HADLEYS OFFICE PRODUCTS INC	918206-0	11/14/2014	49.99

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141500862	JAKUBEK, JACQUE	JAKUBEK OCT MLG2014	11/14/2014	107.35
141500863	JOHNSON, EO, INC.	1CNIN738372-FOOD	11/14/2014	197.36
141500864	KING, BRITNEY	OCT2014A	11/14/2014	41.64
141500865	KLUEVER, JACKIE	Oct-14	11/14/2014	24.41
141500865	KLUEVER, JACKIE	OCT2014A	11/14/2014	24.41
141500866	KNAACK, ROBERT	NOV 2014 RETAINTER	11/14/2014	60.00
141500867	KOENIG, TAMMY	Oct-14	11/14/2014	101.96
141500868	KWIK TRIP INC	54784-OCT 2014	11/14/2014	2,235.46
141500869	LAWSON, LYNN	OCT2014C	11/14/2014	52.33
141500870	LECHNER, MARY	Oct-14	11/14/2014	60.06
141500871	LIGHTSPEED TECHNOLOGIES INC	83383	11/14/2014	14.00
141500872	LUKASKO, TIFFANY	Oct-14	11/14/2014	118.03
141500873	MARTIN, JEAN	Aug-14	11/14/2014	53.92
141500874	MIDLAND PAPER COMPANY, INC.	IN00064589	11/14/2014	997.42
141500874	MIDLAND PAPER COMPANY, INC.	IN00065529	11/14/2014	193.05
141500874	MIDLAND PAPER COMPANY, INC.	IN00073090	11/14/2014	100.98
141500875	MLODIK, TAMI	Oct-14	11/14/2014	187.72
141500876	NASCO INC - EDUCATION	155749	11/14/2014	795.38
141500876	NASCO INC - EDUCATION	169539	11/14/2014	12.96
141500877	NEGRI, NANETTE	103114	11/14/2014	3,197.70
141500878	NOVAK, NANCY	Oct-14	11/14/2014	18.97
141500879	OASYS LLC	1174	11/14/2014	100.00
141500880	OBERMEIER, DEBRA	Oct-14	11/14/2014	27.80
141500881	OFFICE ENTERPRISES INC	329302	11/14/2014	274.00
141500881	OFFICE ENTERPRISES INC	331569	11/14/2014	1,674.24
141500882	OJER, MICHELE	OCT2014B	11/14/2014	8.48
141500883	OLSON, JULIE	OLSON OCTMLG2014	11/14/2014	282.24
141500884	OLSZEWSKI, SHARON	Oct-14	11/14/2014	5.56
141500884	OLSZEWSKI, SHARON	OCT2014A	11/14/2014	36.34
141500885	PEARSON EDUCATION, INC.	7023413919	11/14/2014	22,177.31
141500886	PEARSON EDUCATION CENTER, INC.	4023392679	11/14/2014	14,328.43
141500887	PER MAR SECURITY SERVICES	1251953	11/14/2014	234.39
141500887	PER MAR SECURITY SERVICES	1251871	11/14/2014	2,216.01
141500888	POINDEXTER, BRADLEY	Oct-14	11/14/2014	97.41
141500889	POLLAK, MANUEL	MP PR 10/25	11/14/2014	30.00
141500890	PRAHL, TINA	Oct-14	11/14/2014	328.27
141500891	PREGONT, DANIEL	DP PR 11/1	11/14/2014	150.00
141500892	RAVEY, TRACY	Oct-14	11/14/2014	32.88
141500893	REINHART FOODS INC	348762	11/14/2014	52.51
141500893	REINHART FOODS INC	347108	11/14/2014	1,467.20
141500893	REINHART FOODS INC	356208	11/14/2014	534.68
141500894	RIISER ENERGY	1485943	11/14/2014	1,343.37
141500895	SCHILLING, BRYAN	Oct-14	11/14/2014	70.12
141500896	SCHNEIDER, PATRICIA	Oct-14	11/14/2014	132.94
141500897	SCHOMMER, MARK	Oct-14	11/14/2014	242.61
141500898	SELLE, SUZANNE	Oct-14	11/14/2014	17.29
141500899	STEIG, LINDSAY	Oct-14	11/14/2014	155.71
141500900	STURTZ, JERRY	JS PR 11/1	11/14/2014	90.00
141500901	SUARDINI, MARGO	Oct-14	11/14/2014	10.11
141500902	TAYLOR, JULIANN	Oct-14	11/14/2014	138.26
141500903	TEAM SPORTING GOODS INC	AAH058365-AG04	11/14/2014	1,908.05
141500903	TEAM SPORTING GOODS INC	AAH058045-AG10	11/14/2014	16.95

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141500904	TESKE, STEFANIE	Oct-14	11/14/2014	30.74
141500904	TESKE, STEFANIE	OCT2014A	11/14/2014	35.76
141500905	THE SAMUELS GROUP	6881	11/14/2014	518.76
141500906	VANSLYKE, KENDRA	Sep-14	11/14/2014	84.41
141500907	WEBB, HERSHEL	Oct-14	11/14/2014	195.49
141500908	WESTERGARD, KATHLEEN	Oct-14	11/14/2014	268.94
141500909	YANG, TOUHOUA	Oct-14	11/14/2014	48.03
141500910	ABEL, SCOT	Oct2014A	11/21/2014	149.00
141500911	ABLE DISTRIBUTING CO INC	s009422692.001	11/21/2014	63.93
141500911	ABLE DISTRIBUTING CO INC	S009421935.001	11/21/2014	286.72
141500911	ABLE DISTRIBUTING CO INC	S009425014.001	11/21/2014	151.61
141500912	ADVANCED DISPOSAL	D2061308-OCT 2014	11/21/2014	5,348.35
141500913	AMERICAN WELDING & GAS INC	2968192	11/21/2014	9.99
141500913	AMERICAN WELDING & GAS INC	2968191	11/21/2014	9.06
141500913	AMERICAN WELDING & GAS INC	2968343	11/21/2014	33.24
141500913	AMERICAN WELDING & GAS INC	2992875	11/21/2014	183.33
141500914	ARCHIQUETTE, JEANNE	Oct-14	11/21/2014	70.51
141500915	ASSOCIATED TRUST COMPANY	1664	11/21/2014	363.00
141500916	BASSETT MECHANICAL, INC.	6022814C	11/21/2014	1,512.00
141500917	BOBS ELECTRIC	36746	11/21/2014	2,388.81
141500917	BOBS ELECTRIC	36736	11/21/2014	675.43
141500917	BOBS ELECTRIC	36761	11/21/2014	114.73
141500917	BOBS ELECTRIC	36754	11/21/2014	828.50
141500918	CHIPPEWA VALLEY SPORTING GOODS	207932	11/21/2014	497.62
141500919	ETCO ELECTRIC SUPPLY INC	3181892	11/21/2014	94.17
141500919	ETCO ELECTRIC SUPPLY INC	3181990	11/21/2014	15.58
141500919	ETCO ELECTRIC SUPPLY INC	3181991	11/21/2014	158.52
141500920	FERGUSON ENTERPRISE INC	2057557	11/21/2014	603.15
141500921	FIRST STUDENT INC	11016809-1	11/21/2014	391.31
141500921	FIRST STUDENT INC	11016811	11/21/2014	786.61
141500921	FIRST STUDENT INC	11016817	11/21/2014	95.73
141500921	FIRST STUDENT INC	11016819	11/21/2014	421.21
141500921	FIRST STUDENT INC	11016821	11/21/2014	225.87
141500921	FIRST STUDENT INC	11016809-2	11/21/2014	219.50
141500921	FIRST STUDENT INC	11016823	11/21/2014	82.50
141500921	FIRST STUDENT INC	11020315	11/21/2014	549.99
141500921	FIRST STUDENT INC	11010878	11/21/2014	322.50
141500921	FIRST STUDENT INC	11017516	11/21/2014	451.04
141500921	FIRST STUDENT INC		11/21/2014	0.00
141500922	FOSTER, BRYAN	Nov-14	11/21/2014	10.74
141500923	FOX RIVER FOODS INC	10312014JH	11/21/2014	23,037.52
141500923	FOX RIVER FOODS INC	10312014MS	11/21/2014	51,497.94
141500923	FOX RIVER FOODS INC	10312014HS	11/21/2014	24,864.03
141500924	FRANCE PROPANE SERVICE	198825	11/21/2014	1,128.73
141500924	FRANCE PROPANE SERVICE	200938	11/21/2014	57.90
141500925	FREY SCIENTIFIC COMPANY	2.02501E+11	11/21/2014	164.96
141500926	GEBERT, SAMANTHA	Oct2014A	11/21/2014	68.25
141500927	GOETSCH, DIANE	Oct-14	11/21/2014	69.16
141500928	HECKEL, CORY	Oct-14	11/21/2014	48.31
141500929	HEINZEN, ANN	Nov-14	11/21/2014	12.00
141500930	HELEIN, CAROLYN	helein111414	11/21/2014	771.00
141500931	HELKE, KRISTIN	Oct-14	11/21/2014	51.19

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141500932	INTEGRYS ENERGY SVCS	1519420-01	11/21/2014	15,180.82
141500933	JIRIK, KRISTIN	Oct-14	11/21/2014	170.84
141500934	JOHNSON, ANN	Oct-14	11/21/2014	50.85
141500935	JOHNSON CONTROLS INC	1-16007955747	11/21/2014	1,416.03
141500935	JOHNSON CONTROLS INC	1-15880322743	11/21/2014	6,312.87
141500936	K&S FUEL INJECTION INC	179423	11/21/2014	1,162.37
141500937	KINTOP, REBECCA	Oct2014A	11/21/2014	47.46
141500938	KRUEGER, BRUCE	Nov-14	11/21/2014	28.66
141500939	LAWRENCE, BARBARA	Oct2014A	11/21/2014	232.95
141500940	LAWSON, LYNN	Nov-14	11/21/2014	14.34
141500941	LEHRKE, FRITZ	Nov-14	11/21/2014	68.87
141500941	LEHRKE, FRITZ	LEHRKE 2014	11/21/2014	495.00
141500942	MEHRE, MELISSA	Oct2014A	11/21/2014	67.57
141500942	MEHRE, MELISSA	Oct-14	11/21/2014	69.27
141500943	MEYER, MELISSA	Oct-14	11/21/2014	258.00
141500944	MEYER, RICK	Oct-14	11/21/2014	99.98
141500944	MEYER, RICK	Oct2014A	11/21/2014	85.00
141500945	MID WISCONSIN BEVERAGE	203767 / 203768	11/21/2014	896.33
141500945	MID WISCONSIN BEVERAGE	11032014HS	11/21/2014	194.85
141500946	MIDLAND PAPER COMPANY, INC.	IN00073992	11/21/2014	2,090.30
141500947	NORTHERN BATTERY	1419313	11/21/2014	176.35
141500948	OFFICE ENTERPRISES INC	330182	11/21/2014	1,290.00
141500949	PAXTON PATTERSON	304840	11/21/2014	143.34
141500949	PAXTON PATTERSON	304839	11/21/2014	239.59
141500950	PREGONT, DANIEL	DP PR 11/15	11/21/2014	160.00
141500951	REIF, JESSA	Oct-14	11/21/2014	376.46
141500952	REINHART FOODS INC	331808	11/21/2014	734.84
141500952	REINHART FOODS INC	369262	11/21/2014	616.55
141500953	ROTO-GRAPHIC PRINTING INC	2514	11/21/2014	633.00
141500954	SCHOOL SPECIALTY	2.08114E+11	11/21/2014	29.69
141500954	SCHOOL SPECIALTY	2.08114E+11	11/21/2014	39.58
141500955	STASHEK, JACQUELINE	Oct-14	11/21/2014	51.75
141500956	STURTZ, JERRY	JS PR 11/15	11/21/2014	120.00
141500957	SUCKOW, ELLEN	Nov-14	11/21/2014	15.80
141500958	TRETTER, TODD	Oct-14	11/21/2014	36.61
141500959	TRUCK EQUIPMENT INC.	613596-00	11/21/2014	263.03
141500960	USIC LOCATING SERVICES INC	101917	11/21/2014	358.24
141500961	VAN ERT ELECTRIC COMPANY INC.	82833/82832/82831	11/21/2014	7,150.00
141500962	WASILCZUK, MIKE	Oct/Nov2014	11/21/2014	505.21
141500963	WEBKO HOUSE OF SPORTS	179510	11/21/2014	4.25
141500964	WELLER, JULIE	Oct2014C	11/21/2014	43.62
141500965	WELSH, CHRISTINE	OCT2014A	11/21/2014	30.51
141500966	WENNING GRINDING SUPPLY, J	88386	11/21/2014	34.87
141500967	ZYNDA, JENNIFER	Oct-14	11/21/2014	170.63
141500968	ABLE DISTRIBUTING CO INC	S009444767.001	11/28/2014	44.99
141500968	ABLE DISTRIBUTING CO INC	S009444457.001	11/28/2014	21.17
141500968	ABLE DISTRIBUTING CO INC	S009443858.001	11/28/2014	454.59
141500968	ABLE DISTRIBUTING CO INC	S009438930.001	11/28/2014	147.59
141500968	ABLE DISTRIBUTING CO INC	S009409050.002	11/28/2014	-44.34
141500968	ABLE DISTRIBUTING CO INC	S009421935.002	11/28/2014	-50.58
141500968	ABLE DISTRIBUTING CO INC		11/28/2014	0.00
141500969	ANDERSON, NICOLE	Nov-14	11/28/2014	105.20

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141500970	ATKINSON, SCOTT	Nov-14	11/28/2014	209.50
141500971	AUGUST WINTER & SONS INC	69202	11/28/2014	1,288.66
141500972	BUCHHOLZ, RENEE	buchholz112014	11/28/2014	369.50
141500973	CAPSTONE PRESS	CI10412913	11/28/2014	3,000.32
141500974	DIPPEL, ASHLEY	DIPPEL RMB NOV2014	11/28/2014	47.70
141500975	DIRECT FITNESS SOLUTIONS LLC	115238	11/28/2014	140.94
141500976	FERGUSON ENTERPRISE INC	2076325	11/28/2014	50.27
141500976	FERGUSON ENTERPRISE INC	2075251	11/28/2014	153.99
141500976	FERGUSON ENTERPRISE INC	2080225	11/28/2014	153.33
141500976	FERGUSON ENTERPRISE INC	2080292	11/28/2014	28.13
141500977	FIRST STUDENT INC	11023954	11/28/2014	298,749.29
141500978	GRAFF, CHRISTOPHER	Nov-14	11/28/2014	19.89
141500979	HELLER, CHRISTOPHER	Oct-14	11/28/2014	69.83
141500979	HELLER, CHRISTOPHER	Nov-14	11/28/2014	150.15
141500980	JACOBSON, LISA	Nov-14	11/28/2014	117.92
141500981	JOHNSON CONTROLS INC	1-16197503218	11/28/2014	511.47
141500982	JOHNSON, EO, INC.	CNIN738380-GFH	11/28/2014	669.65
141500983	K&S FUEL INJECTION INC	179612	11/28/2014	451.11
141500984	KLUEVER, JACKIE	KLUEVER RMB NOV2014	11/28/2014	32.66
141500985	KOSTICH, SHERYL	Oct-14	11/28/2014	14.45
141500986	LAWSON, LYNN	Nov2014A	11/28/2014	28.55
141500987	LIGHTING DESIGN SOLUTIONS LLC	10352	11/28/2014	1,816.96
141500988	MACIAZ, KENNETH	Sep-14	11/28/2014	31.98
141500989	MARA CTY SPEC ED	DCE1415-2	11/28/2014	3,850.00
141500990	MID WISCONSIN BEVERAGE	206676 / 206677	11/28/2014	1,208.94
141500991	NEWTON, PETE	Oct2014A	11/28/2014	162.72
141500992	NYE, SARAH	NYE RMB 11-2014	11/28/2014	30.04
141500993	OFFICE ENTERPRISES INC	333268	11/28/2014	151.51
141500994	PLATTA, KIYANN	PLATTA MLG NOV14	11/28/2014	15.76
141500995	QUALITY DOOR AND HARDWARE	0714897-IN	11/28/2014	227.00
141500996	REINHART FOODS INC	377312	11/28/2014	593.56
141500997	RIISER ENERGY	1486772	11/28/2014	1,543.60
141500998	ROTO-GRAPHIC PRINTING INC	4151	11/28/2014	44.00
141500999	RYAN, MELODY	Oct-14	11/28/2014	118.79
141501000	SCHOOL SPECIALTY	3.08102E+11	11/28/2014	30.70
141501001	SENRASKE, TODD	Aug-14	11/28/2014	12.00
141501001	SENRASKE, TODD	SEPT-OCT2014	11/28/2014	69.55
141501002	VAN ERT ELECTRIC COMPANY INC.	81810	11/28/2014	276.00
141501003	WENNING GRINDING SUPPLY, J	88493	11/28/2014	34.87
141501004	WIERNIK, ANN	Nov-14	11/28/2014	11.12
141501005	ABEL, SCOT	Nov-14	12/5/2014	13.91
141501006	ABLE DISTRIBUTING CO INC	S009438930.002	12/5/2014	-6.67
141501006	ABLE DISTRIBUTING CO INC	S009395934.001	12/5/2014	91.59
141501006	ABLE DISTRIBUTING CO INC	S009419783.001	12/5/2014	64.56
141501006	ABLE DISTRIBUTING CO INC	S009288798.010	12/5/2014	1,708.03
141501006	ABLE DISTRIBUTING CO INC	S009288798.011	12/5/2014	237.09
141501007	AMERICAN WELDING & GAS INC	3006174	12/5/2014	57.70
141501007	AMERICAN WELDING & GAS INC	3005513	12/5/2014	9.90
141501008	BAND INSTRMT REPR SPEC INC	27694	12/5/2014	54.50
141501009	BASSETT MECHANICAL, INC.	6023012c	12/5/2014	1,512.00
141501010	BAUDHUIN, LATICIA	Nov-14	12/5/2014	13.84
141501011	BELOTT, JEFFREY	Nov-14	12/5/2014	152.73

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141501011	BELOTT, JEFFREY	Nov2014A	12/5/2014	233.46
141501012	BOBS ELECTRIC	36760	12/5/2014	139.28
141501013	COUNTY MATERIALS CORP.	Nov-14	12/5/2014	58.00
141501014	D & L SIGNS INC	9047	12/5/2014	88.00
141501015	ERIC ARMIN INC EAI	INV0689104	12/5/2014	49.45
141501016	ETCO ELECTRIC SUPPLY INC	3182724	12/5/2014	100.62
141501017	FEATHERS, TIM	Nov-14	12/5/2014	45.77
141501018	FERGUSON ENTERPRISE INC	2077311	12/5/2014	99.16
141501018	FERGUSON ENTERPRISE INC	2082457	12/5/2014	127.29
141501018	FERGUSON ENTERPRISE INC	2082476	12/5/2014	65.03
141501018	FERGUSON ENTERPRISE INC	2084062	12/5/2014	7.68
141501019	FIRST STUDENT INC	11022795	12/5/2014	62.04
141501019	FIRST STUDENT INC	11022766	12/5/2014	156.30
141501019	FIRST STUDENT INC	11022733	12/5/2014	123.76
141501020	FOX RIVER FOODS INC	323746	12/5/2014	271.00
141501021	GOETSCH, DIANE	Nov-14	12/5/2014	31.44
141501022	GREEN LAWN UNGRD SPRINKLERS	14-13668	12/5/2014	189.89
141501023	HADLEYS OFFICE PRODUCTS INC	922422-0	12/5/2014	419.88
141501023	HADLEYS OFFICE PRODUCTS INC	922668-0	12/5/2014	25.47
141501024	HOBART SALES AND SERVICE INC	ZB61026	12/5/2014	316.42
141501024	HOBART SALES AND SERVICE INC	ZB61036	12/5/2014	529.17
141501024	HOBART SALES AND SERVICE INC	ZB60946	12/5/2014	645.21
141501025	ISLAND BAY PRINTING	3352	12/5/2014	895.00
141501026	JOHNSON CONTROLS INC	1-16200678568	12/5/2014	1,498.65
141501027	K&S FUEL INJECTION INC	179597	12/5/2014	1,490.01
141501028	KEY TO LIFE CHILDCARE CENTER, INC.	KYLF-4K-NOV14	12/5/2014	9,455.35
141501029	KINDERCARE LEARNING CTR, INC.	KIND-4K-NOV14	12/5/2014	8,688.70
141501030	KITCHELL, LEEANN	Oct-14	12/5/2014	272.33
141501031	KNAACK, ROBERT	DEC 2014 RETAINTER	12/5/2014	60.00
141501032	KRUG BUS SERVICE, INC.	krugbus112514	12/5/2014	1,146.00
141501032	KRUG BUS SERVICE, INC.	8952	12/5/2014	620.00
141501033	LAVIGNE, BRYAN	lavigne12214	12/5/2014	470.00
141501034	MARA CTY CHILD DEVELOPMENT	MCCDA-4K-NOV14	12/5/2014	5,366.55
141501035	MIDLAND PAPER COMPANY, INC.	IN00082108	12/5/2014	1,263.24
141501036	MILLER, CRAIG	Nov-14	12/5/2014	82.55
141501037	MOUA, MAI	REIMB20141022	12/5/2014	15.00
141501038	NEWMAN CATHOLIC-ST MARK	STMA-4K-NOV14	12/5/2014	9,544.81
141501039	NEWMAN CATHOLIC-ST THERESE	STTH-4K-NOV14	12/5/2014	9,455.35
141501040	PER MAR SECURITY SERVICES	1254970	12/5/2014	88.00
141501041	POPHAL, STEVEN	Nov-14	12/5/2014	29.86
141501041	POPHAL, STEVEN	Nov2014A	12/5/2014	219.67
141501042	REALLY GOOD STUFF, INC.	4980224	12/5/2014	56.43
141501043	REINHART FOODS INC	379942	12/5/2014	420.34
141501043	REINHART FOODS INC	369266	12/5/2014	553.13
141501044	ROCHESTER, TIMOTHY	ROCHESTER MLG NOV14	12/5/2014	66.78
141501045	RUDER WARE AND MICHLER	191667	12/5/2014	426.00
141501046	SCHILLING, BRYAN	Nov-14	12/5/2014	57.57
141501047	SCHNECK, TRINA	SCHNECK MLG NOV2014	12/5/2014	207.58
141501048	SCHOOL SPECIALTY	2.08114E+11	12/5/2014	198.34
141501048	SCHOOL SPECIALTY	2.08114E+11	12/5/2014	19.14
141501049	STASHEK, JACQUELINE	Nov-14	12/5/2014	31.53
141501050	TEAM SPORTING GOODS INC	AAH058669-AG05	12/5/2014	662.00

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141501050	TEAM SPORTING GOODS INC	AAH058396-AG05	12/5/2014	760.00
141501050	TEAM SPORTING GOODS INC	AAH058046-AG05	12/5/2014	300.80
141501050	TEAM SPORTING GOODS INC	AAH058456-AG08	12/5/2014	288.00
141501050	TEAM SPORTING GOODS INC	AAH058154-AG06	12/5/2014	24.00
141501050	TEAM SPORTING GOODS INC	AAH058367-AG11	12/5/2014	1,237.60
141501051	TRZEBIATOWSKI, TAMMY	Nov-14	12/5/2014	19.01
141501052	WAUSAU CHILD CARE-CEDAR CR,INC.	WACC-4K-NOV14	12/5/2014	5,545.52
141501053	WEBKO HOUSE OF SPORTS	179639	12/5/2014	110.50
141501054	ABLE DISTRIBUTING CO INC	S009475724.001	12/12/2014	848.30
141501054	ABLE DISTRIBUTING CO INC	S009288798.012	12/12/2014	-66.44
141501054	ABLE DISTRIBUTING CO INC	S009464715.001	12/12/2014	782.97
141501055	ADVANCED DISPOSAL	D2061308-NOV 2014	12/12/2014	5,474.49
141501056	AMERICAN WELDING & GAS INC	3019624	12/12/2014	220.87
141501057	AURICO	222484	12/12/2014	835.65
141501058	BAIER, TERESE	Nov-14	12/12/2014	190.97
141501059	BORESON, LYNN	DCE11314	12/12/2014	1,200.00
141501060	BORYSIK, MARLENE	Nov-14	12/12/2014	60.00
141501061	BUNNELL, DANIELLE	Sep-14	12/12/2014	33.22
141501062	CENTRAL BURNER AND BOILER INC	52801	12/12/2014	5,129.33
141501063	COUNTY MATERIALS CORP.	2477725-00	12/12/2014	58.00
141501063	COUNTY MATERIALS CORP.	2478831-00	12/12/2014	116.00
141501063	COUNTY MATERIALS CORP.	2479969-0	12/12/2014	29.00
141501064	CUMMINGS, LONA	Nov-14	12/12/2014	7.99
141501065	DAIGLE, STACEY	Nov-14	12/12/2014	93.73
141501066	ENGEN, TERI	Nov-14	12/12/2014	138.14
141501067	ETCO ELECTRIC SUPPLY INC	3183526	12/12/2014	20.03
141501068	FAMILY SERVICE MADISON, INC.	10140	12/12/2014	1,799.42
141501069	FERGUSON ENTERPRISE INC	2081918	12/12/2014	97.73
141501069	FERGUSON ENTERPRISE INC	1098974	12/12/2014	1,500.62
141501070	FIRST STUDENT INC	11022777	12/12/2014	195.48
141501071	FISH, ERIN	Nov-14	12/12/2014	85.99
141501071	FISH, ERIN	Nov2014A	12/12/2014	98.72
141501072	FOSTER, BRYAN	Dec-14	12/12/2014	133.17
141501073	FOX RIVER FOODS INC	290311	12/12/2014	123.13
141501074	GENSLER, BENJAMIN	Nov-14	12/12/2014	10.17
141501075	GERBER LEISURE PRODUCTS, INC.	221	12/12/2014	95.00
141501076	GILBERTSON, MOLLIE	Nov-14	12/12/2014	57.01
141501077	HANDRAHAN, CHRISTOPHER	Dec-14	12/12/2014	9.28
141501078	HELLER, CHRISTOPHER	Nov-14	12/12/2014	15.75
141501079	HOBBINS, STEPHANIE	Nov-14	12/12/2014	44.07
141501080	HUDDLESTON, DUDLEY	Nov-14	12/12/2014	89.48
141501081	ISLAND BAY PRINTING	3388	12/12/2014	230.00
141501082	JASURDA, TOM	TJ PR 11/25	12/12/2014	30.00
141501083	JIRIK, SCOTT	Nov-14	12/12/2014	19.91
141501084	JOHNSON CONTROLS INC	1-16584843239	12/12/2014	210.00
141501084	JOHNSON CONTROLS INC	1-16504148244	12/12/2014	17,850.00
141501085	KAMINSKI, SARAH	Nov-14	12/12/2014	52.88
141501086	KING, BRITTNEY	Nov-14	12/12/2014	37.69
141501087	KRUEGER, BRUCE	Nov2014A	12/12/2014	38.21
141501088	KWIK TRIP INC	54784-NOV 2014	12/12/2014	2,176.99
141501089	LAWRENCE, BARBARA	Nov-14	12/12/2014	98.65
141501090	LUKASKO, TIFFANY	Nov-14	12/12/2014	85.99

**DC Everest Area School District
Board Check Register (11/12/2014-12/17/2014)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
141501090	LUKASKO, TIFFANY	Nov2014A	12/12/2014	40.08
141501091	MEHRE, MELISSA	Nov-14	12/12/2014	47.01
141501091	MEHRE, MELISSA	Oct2014B	12/12/2014	69.27
141501091	MEHRE, MELISSA	Nov2014B	12/12/2014	175.87
141501092	MULL, AARON	Nov-14	12/12/2014	44.07
141501093	NYE, CASEY	Oct-14	12/12/2014	262.95
141501093	NYE, CASEY	Nov-14	12/12/2014	39.89
141501094	OLSON, JULIE	OLSON-MLGRMB-11-14	12/12/2014	266.56
141501095	OLSZEWSKI, SHARON	Nov-14	12/12/2014	11.51
141501095	OLSZEWSKI, SHARON	Nov2014A	12/12/2014	14.13
141501096	OMNI GLASS & PAINT INC	0111227-IN	12/12/2014	1,028.00
141501096	OMNI GLASS & PAINT INC	0111226-IN	12/12/2014	592.00
141501097	PER MAR SECURITY SERVICES	1255689	12/12/2014	91.36
141501098	POINDEXTER, BRADLEY	Nov-14	12/12/2014	79.16
141501099	PRAHL, TINA	Nov-14	12/12/2014	233.80
141501100	RAVEY, TRACY	Nov-14	12/12/2014	44.07
141501101	REIF, JESSA	Nov-14	12/12/2014	62.83
141501101	REIF, JESSA	Nov2014A	12/12/2014	242.05
141501102	RUDER WARE AND MICHLER	192607	12/12/2014	681.50
141501103	SABEY, RENA	SABEY 2014 CREDITS	12/12/2014	1,950.00
141501104	SCHNEIDER, PATRICIA	Nov-14	12/12/2014	85.43
141501105	SCHOLASTIC INC	M5367109 5	12/12/2014	99.00
141501106	SCHOMMER, MARK	Nov-14	12/12/2014	69.38
141501106	SCHOMMER, MARK	Nov2014A	12/12/2014	14.60
141501107	SCHOOL SPECIALTY	2.08114E+11	12/12/2014	682.60
141501108	SCHULTZ, ELIZABETH	Dec-14	12/12/2014	30.24
141501109	SELLE, SUZANNE	Nov-14	12/12/2014	19.21
141501110	STOSKOPF, JACK	Nov-14	12/12/2014	28.14
141501111	SUARDINI, MARGO	SUARDINI MLG NOV 201	12/12/2014	7.50
141501112	TABOR, PETER	Nov-14	12/12/2014	26.99
141501113	TAYLOR, JULIANN	Nov-14	12/12/2014	77.91
141501114	TEAM SPORTING GOODS INC	AAH058868-AG03	12/12/2014	72.00
141501115	TESKE, STEFANIE	Nov-14	12/12/2014	14.55
141501115	TESKE, STEFANIE	NOV 2014A	12/12/2014	40.57
141501116	VESPER, WENDY	Nov-14	12/12/2014	607.95
141501117	WELSH, CHRISTINE	Nov-14	12/12/2014	84.19
141501118	WI PUBLIC SERVICE	1351351412 NOV2014	12/12/2014	8,694.92
141501118	WI PUBLIC SERVICE	1351351412-NOV 2014	12/12/2014	59,384.18

1,996,465.78

DC Everest Area School District
Board register 49 Fund (11/12/14-12/17/2014)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
4900155	CDW GOVT IN EDUCATION	QQ26424	11/21/2014	6,547.89
4900155	CDW GOVT IN EDUCATION	QQ31238	11/21/2014	900.00
4900156	DAVENPORT GROUP	93137	11/21/2014	46,695.00
				54,142.89

Fd T Loc Obj Func		Pri DeptJob		Fd T Loc Obj Func		Pri DeptJob		Beginning	2014-15	2014-15	Ending	
								Balance	FYTD Credits	FYTD Debits	Balance	
10	A	000	000	711000	000	000	000	GENERAL FUND/CLAIM ON CASH	-2,038,119.56	54,492,375.42	57,115,580.50	585,085.52
10	A	000	000	711100	000	000	000	GENERAL FUND/PAYROLL CLEARANCE ACCOUNT	0.00	13,430,360.31	13,430,360.31	0.00
10	A	000	000	711105	000	000	000	GENERAL FUND/A/P ACH Cash Account Intercity	0.00	0.00	0.00	0.00
10	A	000	000	711200	000	000	000	GENERAL FUND/PETTY CASH	1,430.00	0.00	0.00	1,430.00
10	A	000	000	712000	000	000	000	GENERAL FUND/INVESTMENTS	14,481,044.61	63,231,664.28	58,398,297.33	9,647,677.66
10	A	000	000	713100	000	000	000	GENERAL FUND/TAXES RECEIVABLE	6,973,457.44	6,973,457.44	19,077,347.00	19,077,347.00
10	A	000	000	713200	000	000	000	GENERAL FUND/ACCOUNTS RECEIVABLE	1,137.00	1,137.00	0.00	0.00
10	A	000	000	713207	000	000	000	GENERAL FUND/SCOREBOARDS RECEIVABLE	0.00	0.00	0.00	0.00
10	A	000	000	713210	000	000	000	GENERAL FUND/TRACK RENOVATION PROJECT	0.00	0.00	0.00	0.00
10	A	000	000	714100	000	000	000	GENERAL FUND/DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
10	A	000	000	715500	000	000	000	GENERAL FUND/DUE FROM STATE GOVERNMENT	820,820.98	1,485,029.98	664,209.00	0.00
10	A	000	000	715600	000	000	000	GENERAL FUND/DUE FROM FED GOVERNMENT	105,079.95	105,079.95	0.00	0.00
10	A	000	000	717001	000	000	000	GENERAL FUND/PREPAID EXPENSE - IN TECH	0.00	0.00	0.00	0.00
10	A	000	000	751000	000	000	000	GENERAL FUND/FIXED ASSETS-SITES	0.00	0.00	0.00	0.00
10	A	000	000	753000	000	000	000	GENERAL FUND/FIXED ASSETS-BUILDINGS	0.00	0.00	0.00	0.00
10	A	000	000	754000	000	000	000	GENERAL FUND/FIXED ASSETS-EQUIPMENT	0.00	0.00	0.00	0.00
10	A	000	000	754100	000	000	000	GENERAL FUND/EQUIP MENT ACCUM DEPRECIATION	0.00	0.00	0.00	0.00
10	L	000	000	000000	000	000	000	GENERAL FUND/N/A	0.00	0.00	0.00	0.00
10	L	000	000	811100	000	000	000	GENERAL FUND/TEMPORARY NOTES PAYABLE	-6,700,000.00	10,600,000.00	12,000,000.00	-5,300,000.00
10	L	000	000	811200	000	000	000	GENERAL FUND/ACCOUNTS PAYABLE	-397,971.93	9,257,619.10	9,655,678.37	87.34
10	L	000	000	811555	000	000	000	GENERAL FUND/AP P-CARD	0.00	0.00	0.00	0.00
10	L	000	000	811558	000	000	000	GENERAL FUND/AP STAPLES	0.00	0.00	0.00	0.00
10	L	000	000	811610	000	000	000	GENERAL FUND/MEDICARE	-43,973.71	447,440.26	491,413.97	0.00
10	L	000	000	811611	000	000	000	GENERAL FUND/FICA	-199,795.00	1,907,826.16	2,107,621.16	0.00
10	L	000	000	811612	000	000	000	GENERAL FUND/FEDERAL INCOME TAX	0.00	1,507,632.88	1,507,632.88	0.00
10	L	000	000	811613	000	000	000	GENERAL FUND/STATE INCOME TAX	-71,985.00	967,899.48	976,726.92	-63,157.56
10	L	000	000	811620	000	000	000	GENERAL FUND/RETIREMENT DEDUCTION	-623,980.13	2,520,098.49	2,550,337.56	-593,741.06
10	L	000	000	811622	000	000	000	GENERAL FUND/HDHP - 4K / 8K	0.00	458,294.64	413,470.54	-44,824.10
10	L	000	000	811624	000	000	000	GENERAL FUND/HDHP-40 EMPLOYEE DEDUCTIONS	0.00	0.00	0.00	0.00
10	L	000	000	811626	000	000	000	GENERAL FUND/HSA - EMPLOYEE DEDUCTIONS	0.00	0.00	0.00	0.00
10	L	000	000	811628	000	000	000	GENERAL FUND/HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
10	L	000	000	811630	000	000	000	GENERAL FUND/DENTAL-PPO CONTRIBUTION	0.00	218,735.02	196,972.51	-21,762.51
10	L	000	000	811631	000	000	000	GENERAL FUND/HEALTH INSURANCE DEDUCT	0.00	0.00	0.00	0.00
10	L	000	000	811632	000	000	000	GENERAL FUND/DENTAL INSURANCE DEDUCT	0.00	0.00	0.00	0.00
10	L	000	000	811633	000	000	000	GENERAL FUND/DISABILITY INS DEDUCTION	-13,106.53	57,552.45	75,809.00	5,150.02
10	L	000	000	811634	000	000	000	GENERAL FUND/SPOUSE/DEP'DT LIFE INSURANCE	-1,890.27	4,442.93	5,201.42	-1,131.78
10	L	000	000	811635	000	000	000	GENERAL FUND/DEPENDENT CARE - CHPT125	-20,786.58	46,670.48	40,973.85	-26,483.21
10	L	000	000	811636	000	000	000	GENERAL FUND/DENTAL-PPO CHAPTER 125	0.00	25,157.71	22,433.04	-2,724.67
10	L	000	000	811637	000	000	000	GENERAL FUND/HEALTH-CHAPTER 125	0.00	0.00	0.00	0.00
10	L	000	000	811638	000	000	000	GENERAL FUND/DENTAL-CHAPTER 125	0.00	15,463.15	13,903.83	-1,559.32

Fd T Loc Obj Func		Pri DeptJob		Fd T Loc Obj Func		Pri DeptJob		Beginning	2014-15	2014-15	Ending	
								Balance	FYTD Credits	FYTD Debits	Balance	
10	L	000	000	811639	000	000	000	GENERAL FUND/ADDITIONAL LIFE INSURANCE	-12,825.64	26,446.13	29,832.46	-9,439.31
10	L	000	000	811640	000	000	000	GENERAL FUND/UNITED WAY	0.00	6,391.58	6,391.58	0.00
10	L	000	000	811641	000	000	000	GENERAL FUND/OTHER MEDICAL - CHPT 125	5,826.17	46,129.28	32,376.21	-7,926.90
10	L	000	000	811642	000	000	000	GENERAL FUND/EBC - FLEX CLAIMS TAIL	-54,784.08	0.00	0.00	-54,784.08
10	L	000	000	811643	000	000	000	GENERAL FUND/HEALTH INS. - SELF PAY	0.00	166,496.11	144,828.83	-21,667.28
10	L	000	000	811644	000	000	000	GENERAL FUND/DENTAL INS. - SELF PAY	0.00	10,998.15	0.00	-10,998.15
10	L	000	000	811645	000	000	000	GENERAL FUND/LIFE INS - EMPLOYER CONTR	-7,494.62	26,047.22	45,377.53	11,835.69
10	L	000	000	811647	000	000	000	GENERAL FUND/LIMITED FLEX PLAN-CHAPTER 125	0.00	0.00	0.00	0.00
10	L	000	000	811648	000	000	000	GENERAL FUND/SUPPLEMENTAL LIFE INSURANCE	-7,197.52	14,139.89	15,975.20	-5,362.21
10	L	000	000	811650	000	000	000	GENERAL FUND/UNION DUES DEDUCTION	0.00	0.00	0.00	0.00
10	L	000	000	811652	000	000	000	GENERAL FUND/GREENHECK FIELDHOUSE MEMBERSHP	0.00	2,907.03	2,907.03	0.00
10	L	000	000	811665	000	000	000	GENERAL FUND/ROTH 403(b)	0.00	17,461.80	17,461.80	0.00
10	L	000	000	811670	000	000	000	GENERAL FUND/TSA'S	0.00	301,881.47	301,881.47	0.00
10	L	000	000	811673	000	000	000	GENERAL FUND/RETIREE HEALTH	0.00	412,011.78	0.00	-412,011.78
10	L	000	000	811674	000	000	000	GENERAL FUND/RETIREE DENTAL	0.00	6,306.06	0.00	-6,306.06
10	L	000	000	811675	000	000	000	GENERAL FUND/RETIREE LIFE	0.00	5,504.82	0.00	-5,504.82
10	L	000	000	811699	000	000	000	GENERAL FUND/MISCELLANEOUS	0.00	40,331.20	40,331.20	0.00
10	L	000	000	811700	000	000	000	GENERAL FUND/INTEREST PAYABLE	-99,807.61	111,404.08	175,397.51	-35,814.18
10	L	000	000	811810	000	000	000	GENERAL FUND/NET PAYROLL PAYABLE	0.00	0.00	0.00	0.00
10	L	000	000	811815	000	000	000	GENERAL FUND/NET EFT PAYABLE	0.00	26,712,763.80	26,712,763.80	0.00
10	L	000	000	811820	000	000	000	GENERAL FUND/VOUCHERS PAYABLE	-3,309,574.18	46,415.84	3,355,990.02	0.00
10	L	000	000	812000	000	000	000	GENERAL FUND/DUE TO OTHER FUNDS	0.00	1,398,505.00	1,398,505.00	0.00
10	L	000	000	815100	000	000	000	GENERAL FUND/SELF FUNDED PREMIUM DEPOSITS	0.00	0.00	0.00	0.00
10	L	000	000	816000	000	000	000	GENERAL FUND/DEFERRED REVENUES	-3,435.58	0.00	3,435.58	0.00
10	L	000	000	816910	000	000	000	GENERAL FUND/DEF. REV. - IN TECH	0.00	0.00	0.00	0.00
10	L	000	000	817100	000	000	000	GENERAL FUND/HEALTH-CLAIMS PAYABLE	0.00	0.00	0.00	0.00
10	L	000	000	817101	000	000	000	GENERAL FUND/SECURITY PREMIUM PAYABLE	-608,018.61	3,749,086.59	4,681,408.17	324,302.97
10	L	000	000	817150	000	000	000	GENERAL FUND/HRA PAYABLE	-461,976.55	836,881.62	914,458.02	-384,400.15
10	L	000	000	817200	000	000	000	GENERAL FUND/DENTAL-CLAIMS PAYABLE	-143,478.99	342,318.82	438,033.09	-47,764.72
10	L	000	000	819107	000	000	000	GENERAL FUND/CONF ROOM A - ED IMPROVEMENT	0.00	0.00	0.00	0.00
10	L	000	000	842300	000	000	000	GENERAL FUND/LONG-TERM BONDS PAYABLE	0.00	0.00	0.00	0.00
10	L	000	000	842350	000	000	000	GENERAL FUND/38 FUND TAXABLE BONDS	0.00	0.00	0.00	0.00
10	Q	000	000	000000	000	000	000	GENERAL FUND/N/A	0.00	0.00	0.00	0.00
10	Q	000	000	911000	000	000	000	GENERAL FUND/FIXED ASSETS - L.T.D.	0.00	0.00	0.00	0.00
10	Q	000	000	912000	000	000	000	GENERAL FUND/FIXED ASSETS - TAX LEVY	0.00	0.00	0.00	0.00
10	Q	000	000	914000	000	000	000	GENERAL FUND/FIXED ASSETS-ACCUM DEPRECIATN	0.00	0.00	0.00	0.00
10	Q	000	000	916000	000	000	000	GENERAL FUND/FIXED ASSETS - DONATIONS	0.00	0.00	0.00	0.00
10	Q	000	000	931000	000	000	000	GENERAL FUND/FUND BALANCE-RESERVED	0.00	2,390,785.05	2,208,305.61	-182,479.44
10	Q	000	000	931700	000	000	000	GENERAL FUND/FUND BALANCE - L.T.D.	0.00	0.00	0.00	0.00
10	Q	000	000	932000	000	000	000	GENERAL FUND/FUND BALANCE-CASH FLOW	0.00	0.00	0.00	0.00

Fd T Loc Obj Func		Pri DeptJob		Fd T Loc Obj Func		Pri DeptJob		Beginning	2014-15		2014-15		Ending
								Balance	FYTD Credits	FYTD Debits			Balance
10	Q	000	000	936120	000	000	000	GENERAL FUND/Cont Oblig-Restricted Fund Bal	-340,000.00	0.00	0.00		-340,000.00
10	Q	000	000	936320	000	000	000	GENERAL FUND/Debt Service Retirement	0.00	0.00	0.00		0.00
10	Q	000	000	936500	000	000	000	GENERAL FUND/Food Service Fund Balance	0.00	0.00	0.00		0.00
10	Q	000	000	936900	000	000	000	GENERAL FUND/Fund Balance-Restricted Other	0.00	0.00	0.00		0.00
10	Q	000	000	938900	000	000	000	GENERAL FUND/Assigned Fund Balance	0.00	0.00	0.00		0.00
10	Q	000	000	939900	000	000	000	GENERAL FUND/Unassigned Fund Balance	-7,228,594.06	42,297,438.18	27,452,959.33		-22,073,072.91
10	-	---	---	-----	---	---	---		0.00	246,722,588.63	246,722,588.63		0.00

Fd T Loc		Obj Func		Pri DeptJob		Fd T Loc		Obj Func		Pri DeptJob		Beginning	2014-15	2014-15	Ending
												Balance	FYTD Credits	FYTD Debits	Balance
27	A	000	000	711000	000	000	000	SPECIAL	EDUCATION	FUND/CLAIM ON CASH		627,450.64	3,595,023.96	986,200.63	-1,981,372.69
27	A	000	000	711100	000	000	000	SPECIAL	EDUCATION	FUND/PAYROLL CLEARANCE ACCOUNT		0.00	3,186,932.28	3,186,932.28	0.00
27	A	000	000	711105	000	000	000	SPECIAL	EDUCATION	FUND/A/P ACH Cash Account Intercity		0.00	0.00	0.00	0.00
27	A	000	000	712000	000	000	000	SPECIAL	EDUCATION	FUND/INVESTMENTS		0.00	909,272.34	909,272.34	0.00
27	A	000	000	713200	000	000	000	SPECIAL	EDUCATION	FUND/ACCOUNTS RECEIVABLE		44,304.62	44,304.62	0.00	0.00
27	A	000	000	714100	000	000	000	SPECIAL	EDUCATION	FUND/DUE FROM OTHER FUNDS		0.00	0.00	0.00	0.00
27	A	000	000	715420	000	000	000	SPECIAL	EDUCATION	FUND/DUE FROM CESA		7,081.81	7,081.81	0.00	0.00
27	A	000	000	715600	000	000	000	SPECIAL	EDUCATION	FUND/DUE FROM FED GOVERNMENT		64,430.61	64,430.61	0.00	0.00
27	L	000	000	000000	000	000	000	SPECIAL	EDUCATION	FUND/N/A		0.00	0.00	0.00	0.00
27	L	000	000	811200	000	000	000	SPECIAL	EDUCATION	FUND/ACCOUNTS PAYABLE		-33,969.17	332,380.43	366,349.60	0.00
27	L	000	000	811558	000	000	000	SPECIAL	EDUCATION	FUND/AP STAPLES		0.00	0.00	0.00	0.00
27	L	000	000	811610	000	000	000	SPECIAL	EDUCATION	FUND/MEDICARE		-7,025.72	519.87	7,545.59	0.00
27	L	000	000	811611	000	000	000	SPECIAL	EDUCATION	FUND/FICA		-30,041.55	2,222.74	32,264.29	0.00
27	L	000	000	811620	000	000	000	SPECIAL	EDUCATION	FUND/RETIREMENT DEDUCTION		-35,609.02	2,584.47	38,193.49	0.00
27	L	000	000	811628	000	000	000	SPECIAL	EDUCATION	FUND/HSA - EMPLOYER CONTRIBUTIONS		0.00	0.00	0.00	0.00
27	L	000	000	811630	000	000	000	SPECIAL	EDUCATION	FUND/DENTAL-PPO CONTRIBUTION		-7,700.75	533.99	8,234.74	0.00
27	L	000	000	811633	000	000	000	SPECIAL	EDUCATION	FUND/DISABILITY INS DEDUCTION		-1,875.40	143.55	2,018.95	0.00
27	L	000	000	811645	000	000	000	SPECIAL	EDUCATION	FUND/LIFE INS - EMPLOYER CONTR		-647.36	83.59	730.95	0.00
27	L	000	000	811815	000	000	000	SPECIAL	EDUCATION	FUND/NET EFT PAYABLE		0.00	4,516,634.46	4,516,634.46	0.00
27	L	000	000	811820	000	000	000	SPECIAL	EDUCATION	FUND/VOUCHERS PAYABLE		-508,699.93	24,301.82	533,001.75	0.00
27	L	000	000	812000	000	000	000	SPECIAL	EDUCATION	FUND/DUE TO OTHER FUNDS		0.00	0.00	0.00	0.00
27	L	000	000	815100	000	000	000	SPECIAL	EDUCATION	FUND/SELF FUNDED PREMIUM DEPOSITS		0.00	0.00	0.00	0.00
27	L	000	000	817101	000	000	000	SPECIAL	EDUCATION	FUND/SECURITY PREMIUM PAYABLE		-113,312.86	5,730.58	119,043.44	0.00
27	L	000	000	817150	000	000	000	SPECIAL	EDUCATION	FUND/HRA PAYABLE		0.00	0.00	0.00	0.00
27	L	000	000	817200	000	000	000	SPECIAL	EDUCATION	FUND/DENTAL-CLAIMS PAYABLE		-4,385.92	317.81	4,703.73	0.00
27	Q	000	000	000000	000	000	000	SPECIAL	EDUCATION	FUND/N/A		0.00	0.00	0.00	0.00
27	Q	000	000	931000	000	000	000	SPECIAL	EDUCATION	FUND/FUND BALANCE-RESERVED		0.00	54,352.39	52,870.48	-1,481.91
27	Q	000	000	932000	000	000	000	SPECIAL	EDUCATION	FUND/FUND BALANCE-CASH FLOW		0.00	0.00	0.00	0.00
27	Q	000	000	936120	000	000	000	SPECIAL	EDUCATION	FUND/Cont Oblig-Restricted Fund Bal		0.00	0.00	0.00	0.00
27	Q	000	000	936320	000	000	000	SPECIAL	EDUCATION	FUND/Debt Service Retirement		0.00	0.00	0.00	0.00
27	Q	000	000	936500	000	000	000	SPECIAL	EDUCATION	FUND/Food Service Fund Balance		0.00	0.00	0.00	0.00
27	Q	000	000	936900	000	000	000	SPECIAL	EDUCATION	FUND/Fund Balance-Restricted Other		0.00	0.00	0.00	0.00
27	Q	000	000	938900	000	000	000	SPECIAL	EDUCATION	FUND/Assigned Fund Balance		0.00	0.00	0.00	0.00
27	Q	000	000	939900	000	000	000	SPECIAL	EDUCATION	FUND/Unassigned Fund Balance		0.00	1,687,586.82	3,670,441.42	1,982,854.60
27	-	---	---	-----	---	---	---					0.00	14,434,438.14	14,434,438.14	0.00

		Beginning		2014-15		2014-15		Ending							
Fd	T Loc	Obj	Func	Pri	DeptJob	Fd	T Loc	Obj	Func	Pri	DeptJob	Balance	FYTD Credits	FYTD Debits	Balance
50	A	000	000	711000	000 000 000	FOOD SERVICE FUND/CLAIM ON CASH						809,249.12	821,369.00	650,403.27	638,283.39
50	A	000	000	711100	000 000 000	FOOD SERVICE FUND/PAYROLL CLEARANCE ACCOUNT						0.00	386,483.32	386,483.32	0.00
50	A	000	000	711105	000 000 000	FOOD SERVICE FUND/A/P ACH Cash Account Intercity						0.00	0.00	0.00	0.00
50	A	000	000	711200	000 000 000	FOOD SERVICE FUND/PETTY CASH						200.00	0.00	0.00	200.00
50	A	000	000	712000	000 000 000	FOOD SERVICE FUND/INVESTMENTS						0.00	162,829.17	230,924.18	68,095.01
50	A	000	000	713200	000 000 000	FOOD SERVICE FUND/ACCOUNTS RECEIVABLE						0.00	0.00	0.00	0.00
50	A	000	000	714100	000 000 000	FOOD SERVICE FUND/DUE FROM OTHER FUNDS						0.00	0.00	0.00	0.00
50	A	000	000	715600	000 000 000	FOOD SERVICE FUND/DUE FROM FED GOVERNMENT						0.00	0.00	0.00	0.00
50	L	000	000	000000	000 000 000	FOOD SERVICE FUND/N/A						0.00	0.00	0.00	0.00
50	L	000	000	811200	000 000 000	FOOD SERVICE FUND/ACCOUNTS PAYABLE						-936.29	425,667.15	426,603.44	0.00
50	L	000	000	811558	000 000 000	FOOD SERVICE FUND/AP STAPLES						0.00	0.00	0.00	0.00
50	L	000	000	811610	000 000 000	FOOD SERVICE FUND/MEDICARE						-179.85	1.18	181.03	0.00
50	L	000	000	811611	000 000 000	FOOD SERVICE FUND/FICA						-768.91	5.04	773.95	0.00
50	L	000	000	811620	000 000 000	FOOD SERVICE FUND/RETIREMENT DEDUCTION						-892.95	6.02	898.97	0.00
50	L	000	000	811630	000 000 000	FOOD SERVICE FUND/DENTAL-PPO CONTRIBUTION						0.00	0.00	0.00	0.00
50	L	000	000	811633	000 000 000	FOOD SERVICE FUND/DISABILITY INS DEDUCTION						-37.56	0.00	37.56	0.00
50	L	000	000	811645	000 000 000	FOOD SERVICE FUND/LIFE INS - EMPLOYER CONTR						-47.52	0.00	47.52	0.00
50	L	000	000	811815	000 000 000	FOOD SERVICE FUND/NET EFT PAYABLE						0.00	415,211.72	415,211.72	0.00
50	L	000	000	811820	000 000 000	FOOD SERVICE FUND/VOUCHERS PAYABLE						-12,755.63	85.88	12,841.51	0.00
50	L	000	000	812000	000 000 000	FOOD SERVICE FUND/DUE TO OTHER FUNDS						0.00	0.00	0.00	0.00
50	L	000	000	815000	000 000 000	FOOD SERVICE FUND/DEPOSITS PAYABLE-FAMILY BALANC						0.00	0.00	0.00	0.00
50	L	000	000	815100	000 000 000	FOOD SERVICE FUND/SELF FUNDED PREMIUM DEPOSITS						0.00	0.00	0.00	0.00
50	L	000	000	815900	000 000 000	FOOD SERVICE FUND/OTHER DEPOSITS PAYABLE						-54,169.30	0.00	0.00	-54,169.30
50	L	000	000	817101	000 000 000	FOOD SERVICE FUND/SECURITY PREMIUM PAYABLE						-762.06	0.00	762.06	0.00
50	L	000	000	817150	000 000 000	FOOD SERVICE FUND/HRA PAYABLE						0.00	0.00	0.00	0.00
50	L	000	000	817200	000 000 000	FOOD SERVICE FUND/DENTAL-CLAIMS PAYABLE						-78.54	0.00	78.54	0.00
50	Q	000	000	000000	000 000 000	FOOD SERVICE FUND/N/A						0.00	0.00	0.00	0.00
50	Q	000	000	931000	000 000 000	FOOD SERVICE FUND/FUND BALANCE-RESERVED						0.00	17,677.23	17,476.32	-200.91
50	Q	000	000	932000	000 000 000	FOOD SERVICE FUND/FUND BALANCE-CASH FLOW						0.00	0.00	0.00	0.00
50	Q	000	000	936120	000 000 000	FOOD SERVICE FUND/Cont Oblig-Restricted Fund Bal						0.00	0.00	0.00	0.00
50	Q	000	000	936320	000 000 000	FOOD SERVICE FUND/Debt Service Retirement						0.00	0.00	0.00	0.00
50	Q	000	000	936500	000 000 000	FOOD SERVICE FUND/Food Service Fund Balance						-738,820.51	794,609.41	881,221.73	-652,208.19
50	Q	000	000	936900	000 000 000	FOOD SERVICE FUND/Fund Balance-Restricted Other						0.00	0.00	0.00	0.00
50	Q	000	000	938900	000 000 000	FOOD SERVICE FUND/Assigned Fund Balance						0.00	0.00	0.00	0.00
50	Q	000	000	939900	000 000 000	FOOD SERVICE FUND/Unassigned Fund Balance						0.00	0.00	0.00	0.00
50	-	---	---	-----	---							0.00	3,023,945.12	3,023,945.12	0.00

Fd T Loc		Obj Func		Pri DeptJob		Fd T Loc		Obj Func		Pri DeptJob		Beginning	2014-15	2014-15	Ending
												Balance	FYTD Credits	FYTD Debits	Balance
80	A	000	000	711000	000	000	000	000	000	000	000	544,063.91	724,065.46	520,455.20	340,453.65
COMMUNITY SERVICE FUND/CLAIM ON CASH															
80	A	000	000	711100	000	000	000	000	000	000	000	0.00	280,053.31	280,053.31	0.00
COMMUNITY SERVICE FUND/PAYROLL CLEARANCE ACCOUNT															
80	A	000	000	711105	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/A/P ACH Cash Account Intercity															
80	A	000	000	711200	000	000	000	000	000	000	000	1,000.00	0.00	0.00	1,000.00
COMMUNITY SERVICE FUND/PETTY CASH															
80	A	000	000	711300	000	000	000	000	000	000	000	23,676.88	261,209.76	255,537.38	18,004.50
COMMUNITY SERVICE FUND/HOLDING ACCOUNT-CASH															
80	A	000	000	712000	000	000	000	000	000	000	000	61,684.55	0.00	131.47	61,816.02
COMMUNITY SERVICE FUND/INVESTMENTS															
80	A	000	000	713100	000	000	000	000	000	000	000	0.00	0.00	150,000.00	150,000.00
COMMUNITY SERVICE FUND/TAXES RECEIVABLE															
80	A	000	000	713200	000	000	000	000	000	000	000	34,280.16	31,237.76	0.00	3,042.40
COMMUNITY SERVICE FUND/ACCOUNTS RECEIVABLE															
80	A	000	000	714100	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/DUE FROM OTHER FUNDS															
80	L	000	000	000000	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/N/A															
80	L	000	000	811200	000	000	000	000	000	000	000	-23,557.27	345,294.10	368,851.37	0.00
COMMUNITY SERVICE FUND/ACCOUNTS PAYABLE															
80	L	000	000	811225	000	000	000	000	000	000	000	-23,676.88	255,537.38	261,209.76	-18,004.50
COMMUNITY SERVICE FUND/CMTY ED CK ACCT PAYABLE															
80	L	000	000	811558	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/AP STAPLES															
80	L	000	000	811610	000	000	000	000	000	000	000	-108.44	0.00	108.44	0.00
COMMUNITY SERVICE FUND/MEDICARE															
80	L	000	000	811611	000	000	000	000	000	000	000	-1,672.27	0.00	1,672.27	0.00
COMMUNITY SERVICE FUND/FICA															
80	L	000	000	811620	000	000	000	000	000	000	000	-554.55	0.00	554.55	0.00
COMMUNITY SERVICE FUND/RETIREMENT DEDUCTION															
80	L	000	000	811628	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/HSA - EMPLOYER CONTRIBUTIONS															
80	L	000	000	811630	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/DENTAL-PPO CONTRIBUTION															
80	L	000	000	811633	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/DISABILITY INS DEDUCTION															
80	L	000	000	811645	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/LIFE INS - EMPLOYER CONTR															
80	L	000	000	811815	000	000	000	000	000	000	000	0.00	297,048.16	297,048.16	0.00
COMMUNITY SERVICE FUND/NET EFT PAYABLE															
80	L	000	000	811820	000	000	000	000	000	000	000	-23,720.68	0.00	23,720.68	0.00
COMMUNITY SERVICE FUND/VOUCHERS PAYABLE															
80	L	000	000	812000	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/DUE TO OTHER FUNDS															
80	L	000	000	816900	000	000	000	000	000	000	000	-2,569.80	0.00	2,569.80	0.00
COMMUNITY SERVICE FUND/DEFER.REV.-SCHL.AGE CARE															
80	L	000	000	816901	000	000	000	000	000	000	000	-6,277.65	0.00	6,277.65	0.00
COMMUNITY SERVICE FUND/DEFER.REV.-YOUTH ACTIVITY FEES															
80	L	000	000	816902	000	000	000	000	000	000	000	-3,237.25	0.00	3,237.25	0.00
COMMUNITY SERVICE FUND/DEFER.REV.-ADULT & FAMILY FEES															
80	L	000	000	816903	000	000	000	000	000	000	000	-13,639.21	0.00	13,639.21	0.00
COMMUNITY SERVICE FUND/DEFER.REV.-VARIOUS CAMPS															
80	L	000	000	816904	000	000	000	000	000	000	000	-31.00	0.00	31.00	0.00
COMMUNITY SERVICE FUND/Deferred Revenue Preschool Fee															
80	L	000	000	816905	000	000	000	000	000	000	000	-8,260.00	0.00	8,260.00	0.00
COMMUNITY SERVICE FUND/Deferred Revenue-Other Ice Use															
80	L	000	000	816906	000	000	000	000	000	000	000	-4,315.86	0.00	4,315.86	0.00
COMMUNITY SERVICE FUND/DEFERRED REV. - CARE CORNER															
80	L	000	000	816907	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/DEF.REV.-POOL ACTIVITY FEES															
80	L	000	000	816908	000	000	000	000	000	000	000	-753.00	0.00	753.00	0.00
COMMUNITY SERVICE FUND/DEF.REV.-GPH BUILDING RENTAL															
80	L	000	000	816909	000	000	000	000	000	000	000	-2,530.00	0.00	2,530.00	0.00
COMMUNITY SERVICE FUND/DEF.REV.-HS HOCKEY															
80	L	000	000	816911	000	000	000	000	000	000	000	-10,127.60	0.00	10,127.60	0.00
COMMUNITY SERVICE FUND/DEF. REVENUE - MEMBERSHIPS															
80	L	000	000	817101	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/SECURITY PREMIUM PAYABLE															
80	L	000	000	817200	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/DENTAL-CLAIMS PAYABLE															
80	Q	000	000	000000	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/N/A															
80	Q	000	000	931000	000	000	000	000	000	000	000	0.00	162,746.50	162,746.50	0.00
COMMUNITY SERVICE FUND/FUND BALANCE-RESERVED															
80	Q	000	000	931896	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/TOURNAMENT ACTIVITY															
80	Q	000	000	932000	000	000	000	000	000	000	000	0.00	0.00	0.00	0.00
COMMUNITY SERVICE FUND/FUND BALANCE-CASH FLOW															

		Beginning		2014-15		2014-15		Ending												
		Balance		FYTD Credits		FYTD Debits		Balance												
Fd	T	Loc	Obj	Func	Pri	Dept	Job	Fd	T	Loc	Obj	Func	Pri	Dept	Job					
80	Q	000	000	936120	000	000	000	COMMUNITY SERVICE FUND/Cont Oblig-Restricted Fund Bal									0.00	0.00	0.00	0.00
80	Q	000	000	936320	000	000	000	COMMUNITY SERVICE FUND/Debt Service Retirement									0.00	0.00	0.00	0.00
80	Q	000	000	936500	000	000	000	COMMUNITY SERVICE FUND/Food Service Fund Balance									0.00	0.00	0.00	0.00
80	Q	000	000	936900	000	000	000	COMMUNITY SERVICE FUND/Fund Balance-Restricted Other									-539,674.04	877,193.07	860,555.04	-556,312.07
80	Q	000	000	938900	000	000	000	COMMUNITY SERVICE FUND/Assigned Fund Balance									0.00	0.00	0.00	0.00
80	Q	000	000	939900	000	000	000	COMMUNITY SERVICE FUND/Unassigned Fund Balance									0.00	0.00	0.00	0.00
80	-	---	---	-----	---	---	---										0.00	3,234,385.50	3,234,385.50	0.00

<u>Fd T Loc Obj Func</u>	<u>Pri DeptJob</u>	<u>Fd T Loc Obj Func</u>	<u>Pri DeptJob</u>	<u>Beginning</u>	<u>2014-15</u>	<u>2014-15</u>	<u>Ending</u>
				<u>Balance</u>	<u>FYTD Credits</u>	<u>FYTD Debits</u>	<u>Balance</u>
Grand Asset Totals				22,562,272.72	150,193,397.78	156,242,187.52	28,611,062.46
Grand Liability Totals				-13,715,184.11	68,939,570.96	75,866,593.44	-6,788,161.63
Grand Equity Totals				-8,847,088.61	48,282,388.65	35,306,576.43	-21,822,900.83
Grand Totals				0.00	267,415,357.39	267,415,357.39	0.00

Number of Accounts: 201

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

REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.
 REPORT TITLE: GENERAL INPUT BUDGET TRANSFERS
 REQUESTED BY: ggadke DATE: 12/17/14
 PROGRAM NAME: fin/3amgip01. TIME: 3:14:44 PM
 COPIES: 1 LPI: 6
 RUN ON SERVER: yes CREATE ASCII FILE: NO

BATCHES SELECTED:	POST DATE	BATCH #	DESCRIPTION
	12/12/2014	14-00191	Funds Transfer - Title 1
	12/12/2014	14-00190	Reading Coordinator Salary & Benefit Transfer
	12/12/2014	14-00189	funds needed in Middle School purchased servi
	12/12/2014	14-00188	CESA Payment Transfer
	12/12/2014	14-00187	Funds Needed for Non Capital Equipment
	12/12/2014	14-00186	Transferring funds to cover the cost of the r
	12/12/2014	14-00185	Title I Transfers to correct accounts to bala
	12/12/2014	14-00184	Transfer excess CESA money to VI/OM & General
	12/12/2014	14-00183	Money for a new document Camera for the libra
	12/11/2014	14-00182	Transfer money for supplies needed for MB sen
	12/10/2014	14-00181	Transfer funds for WSRA Conference Registrati
	12/09/2014	14-00180	transfer to cover MC Safety summit conference
	12/09/2014	14-00179	Trsfr to cover paper expenses
	12/09/2014	14-00178	Transferring to balance account 439
	12/09/2014	14-00177	funds needed for unexpected classroom desks
	12/05/2014	14-00176	Budget transfer
	12/05/2014	14-00175	Transfer money for speech/language iTunes
	12/05/2014	14-00174	Transfer money for Newsela Pro subscription &
	12/05/2014	14-00173	Transfer money for WSRA registration- JH Read
	12/05/2014	14-00172	Transfer to pay for DECA meals from correct a
	12/02/2014	14-00171	Money for Discovery United Streaming
	12/02/2014	14-00170	Money for Discovery United Streaming
	12/02/2014	14-00169	Transferring money to cover the cost of WILS
	12/01/2014	14-00168	transfer to cover rest of conference charge
	12/01/2014	14-00167	Trsfr frunds to cover reimbursement from Gods
	11/26/2014	14-00166	Transfer for Lego Equipment
	11/26/2014	14-00165	Paper allowances
	11/26/2014	14-00164	Transfer for Lego Equip
	11/25/2014	14-00163	PE/Health money budgeted for non-capital is n

BATCHES SELECTED:	POST DATE	BATCH #	DESCRIPTION
	11/25/2014	14-00162	Transfer money for FM purchases for students
	11/25/2014	14-00161	Transfer money to EC dues & fees for CPI trai
	11/25/2014	14-00160	Transfer to pay for hotel room from correct a
	11/25/2014	14-00155	DPI WUFAR REQUIREMENT NOTE VS BOND PAYMENT
	11/24/2014	14-00159	Balance over budget travel account - PS Dir/S
	11/24/2014	14-00158	Transfer to Cover Lighting Rental for "Godspe
	11/21/2014	14-00157	transfer to pay for food for JH inservice mee
	11/21/2014	14-00156	Transfer money for iTunes purchase for Early
	11/21/2014	14-00154	DPI WUFAR Required
	11/21/2014	14-00153	Transfer to Correct Account
	11/20/2014	14-00152	Transfer to pay for classroom tests from corr
	11/19/2014	14-00151	transfer to cover conference charge
	11/19/2014	14-00150	transfer to cover spelling bee fee
	11/19/2014	14-00149	transfer to cover convention fees
	11/18/2014	14-00148	Trsfr funds to cover paper purchase
	11/18/2014	14-00147	Transfer to pay for JH Inservice food from co
	11/14/2014	14-00146	Funds needed to cover costs for guidance coun
	11/13/2014	14-00145	85 Chromebooks and 4 carts budgeted for but
	11/13/2014	14-00144	Transfer to pay for registration from correct
	11/13/2014	14-00143	transfer to pay for Employee registration fro
	11/12/2014	14-00142	Transfer to pay for gas for district vehicle

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00191	Funds Transfer - Title 1	2014-2015	12/12/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>		<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Funds Transfer - Title 1		10 E 809 140 110000 000 809 207		12/12/2014	0.00	3,000.00
2		Funds Transfer - Title 1		10 E 809 140 110000 141 809 207		12/12/2014	3,000.00	0.00
						TOTALS	3,000.00	3,000.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00190	Reading Coordinator Salary & Benefit Transfer	2014-2015	12/12/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>		<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Reading Coordinator Salary & Benefit		10 E 809 100 253000 000 809 704		12/12/2014	0.00	13,600.00
		Transfer to Correct Account						
2		Reading Coordinator Salary & Benefit		10 E 809 212 253000 000 809 704		12/12/2014	0.00	938.40
		Transfer to Correct Account						
3		Reading Coordinator Salary & Benefit		10 E 809 222 253000 000 809 704		12/12/2014	0.00	1,040.40
		Transfer to Correct Account						
4		Reading Coordinator Salary & Benefit		10 E 809 230 253000 000 809 704		12/12/2014	0.00	12.73
		Transfer to Correct Account						
5		Reading Coordinator Salary & Benefit		10 E 809 251 253000 000 809 704		12/12/2014	0.00	43.40
		Transfer to Correct Account						
6		Reading Coordinator Salary & Benefit		10 E 809 100 122000 000 809 204		12/12/2014	13,600.00	0.00
		Transfer to Correct Account						
7		Reading Coordinator Salary & Benefit		10 E 809 212 122000 000 809 204		12/12/2014	938.40	0.00
		Transfer to Correct Account						
8		Reading Coordinator Salary & Benefit		10 E 809 222 122000 000 809 204		12/12/2014	1,040.40	0.00
		Transfer to Correct Account						
9		Reading Coordinator Salary & Benefit		10 E 809 230 122000 000 809 204		12/12/2014	12.73	0.00
		Transfer to Correct Account						
10		Reading Coordinator Salary & Benefit		10 E 809 251 122000 000 809 204		12/12/2014	43.40	0.00
		Transfer to Correct Account						
						TOTALS	15,634.93	15,634.93
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00189	funds needed in Middle School purchased servi	2014-2015	12/12/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>		<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		funds needed in Middle School purchased		10 E 200 310 143000 000 140 000		12/12/2014	185.00	0.00
		service account						
2		funds needed in Middle School purchased		10 E 200 411 143000 000 140 000		12/12/2014	0.00	185.00
		service account						
						TOTALS	185.00	185.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00188	CESA Payment Transfer	2014-2015	12/12/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		CESA Payment Transfer	27 E 809 386 229000 341 809 000	12/12/2014	0.00	3,388.00
2		CESA Payment Transfer	27 E 809 386 436000 341 809 000	12/12/2014	3,388.00	0.00
TOTALS					3,388.00	3,388.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00187	Funds Needed for Non Capital Equipment	2014-2015	12/12/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Funds Needed for Non Capital Equipment	10 E 830 551 251000 000 251 000	12/12/2014	0.00	1,000.00
2		Funds Needed for Non Capital Equipment	10 E 830 440 251000 000 251 000	12/12/2014	1,000.00	0.00
TOTALS					1,000.00	1,000.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00186	Transferring funds to cover the cost of the r	2014-2015	12/12/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transferring to cover the cost of the robotic swivel	10 E 400 440 222200 000 220 000	12/11/2014	0.00	291.49
2		Transferring to cover the cost of the robotic swivel	10 E 400 551 222200 000 220 000	12/11/2014	291.49	0.00
TOTALS					291.49	291.49
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00185	Title I Transfers to correct accounts to bala	2014-2015	12/12/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		To balance funds in correct account	10 E 809 342 110000 141 809 000	12/11/2014	4,116.00	0.00
2		To balance funds in correct account	10 E 809 411 110000 141 809 000	12/11/2014	1,991.00	0.00
3		To balance funds in correct account	10 E 809 435 110000 141 809 000	12/11/2014	0.00	500.00
4		To balance funds in correct account	10 E 809 440 110000 141 809 000	12/11/2014	0.00	1,000.00
5		To balance funds in correct account	10 E 809 440 120000 141 809 000	12/11/2014	1,000.00	0.00
6		To balance funds in correct account	10 E 809 435 122000 141 809 000	12/11/2014	500.00	0.00
7		To balance funds in correct account	10 E 809 140 221300 141 809 207	12/11/2014	0.00	3,000.00
8		To balance funds in correct account	10 E 809 212 221300 141 809 207	12/11/2014	0.00	210.00
9		To balance funds in correct account	10 E 809 222 221300 141 809 207	12/11/2014	0.00	230.00
10		To balance funds in correct account	10 E 809 140 110000 000 809 207	12/11/2014	3,000.00	0.00
11		To balance funds in correct account	10 E 809 212 110000 141 809 207	12/11/2014	190.00	0.00
12		To balance funds in correct account	10 E 809 222 110000 141 809 207	12/11/2014	230.00	0.00
13		To balance funds in correct account	10 E 809 230 110000 141 809 207	12/11/2014	20.00	0.00
14		To balance funds in correct account	10 E 809 342 221300 141 809 000	12/11/2014	0.00	4,531.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00185	Title I Transfers to correct accounts to bala	2014-2015	12/12/2014	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED						
15		To balance funds in correct account	10 E 809 145 110000 141 809 505	12/11/2014	0.00	1,309.00
16		To balance funds in correct account	10 E 809 212 110000 141 809 505	12/11/2014	0.00	92.00
17		To balance funds in correct account	10 E 809 222 110000 141 809 505	12/11/2014	0.00	100.00
18		To balance funds in correct account	10 E 809 411 219000 141 809 000	12/11/2014	2,925.00	0.00
19		To balance funds in correct account	10 E 809 341 256710 141 256 000	12/11/2014	0.00	3,000.00
TOTALS					13,972.00	13,972.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00184	Transfer excess CESA money to VI/OM & General	2014-2015	12/12/2014	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to VI/OM CESA 9 Contracted Services	27 E 809 386 436000 341 809 000	12/11/2014	954.00	0.00
2		Transfer to general supplies	27 E 809 411 158000 341 809 000	12/11/2014	2,434.00	0.00
3		Transfer from assistive technology services CESA 9	27 E 809 386 229000 341 809 000	12/11/2014	0.00	3,388.00
TOTALS					3,388.00	3,388.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00183	Money for a new document Camera for the libra	2014-2015	12/12/2014	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Money transferred for new document camera.	10 E 102 432 222200 000 220 000	12/11/2014	0.00	700.00
2		Money for a new document camera.	10 E 102 439 222200 000 220 000	12/11/2014	700.00	0.00
TOTALS					700.00	700.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00182	Transfer money for supplies needed for MB sen	2014-2015	12/11/2014	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to EC general supplies	27 E 809 411 152000 347 809 000	12/11/2014	500.00	0.00
2		Transfer from school psych EC travel	27 E 809 411 215000 347 809 000	12/11/2014	0.00	500.00
TOTALS					500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00181	Transfer funds for WSRA Conference Registrati	2014-2015	12/10/2014	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer funds for WSRA Conference Registration to appropriate Object Code - Nelson/Thompson/Jagodzinski	10 E 400 342 122000 000 122 000	12/10/2014	0.00	951.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00181	Transfer funds for WSRA Conference Registrati	2014-2015	12/10/2014	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED						
2		Transfer funds for WSRA Conference Registration to appropriate Object Code - Nelson/Thompson/Jagodzinski	10 E 400 940 122000 000 122 000	12/10/2014	951.00	0.00
3		Transfer funds for WSRA Conference Registration to appropriate Object Code - Hoesley	10 E 300 342 122110 000 122 000	12/10/2014	0.00	35.00
4		Transfer funds for WSRA Conference Registration to appropriate Object Code - Hoesley	10 E 300 940 122110 000 122 000	12/10/2014	35.00	0.00
5		Transfer funds for WSRA Conference Registration to appropriate Object Code - Hughes/Kulaf	10 E 200 342 122512 000 122 000	12/10/2014	0.00	834.00
6		Transfer funds for WSRA Conference Registration to appropriate Object Code - Hughes/Kulaf	10 E 200 940 122110 000 122 000	12/10/2014	834.00	0.00
7		Transfer funds for WSRA Conference Registration to appropriate Object Code - Coenen/Davies	10 E 200 342 122000 000 122 000	12/10/2014	0.00	834.00
8		Transfer funds for WSRA Conference Registration to appropriate Object Code - Coenen/Davies	10 E 200 940 122000 000 122 000	12/10/2014	834.00	0.00
TOTALS					2,654.00	2,654.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00180	transfer to cover MC Safety summit conference	2014-2015	12/09/2014	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to cover MC Safety summit conference charges for 2	10 E 200 411 241000 000 241 000	12/09/2014	0.00	150.00
2		transfer to cover MC Safety summit conference charges for 2	10 E 200 940 241000 000 241 000	12/09/2014	150.00	0.00
TOTALS					150.00	150.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00179	Trsfr to cover paper expenses	2014-2015	12/09/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		Trsfr to cover paper expenses - Goetsch	10 E 400 411 125001 000 125 000	12/09/2014	0.00	238.54		
2		Trsfr to cover paper expenses - Goetsch	10 E 400 417 125001 000 125 000	12/09/2014	238.54	0.00		
					TOTALS	238.54	238.54	
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00178	Transferring to balance account 439	2014-2015	12/09/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		Transferring funds from 432 to 439 to cover shortage for World Book online subs.	10 E 400 432 222200 000 220 000	12/09/2014	0.00	282.20		
2		Transferring funds from 432 to 439 to cover shortage	10 E 400 439 222200 000 220 000	12/09/2014	282.20	0.00		
					TOTALS	282.20	282.20	
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00177	funds needed for unexpected classroom desks	2014-2015	12/09/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		funds needed for unexpected classroom desks	10 E 300 411 241000 000 241 000	12/08/2014	0.00	645.00		
2		funds needed for unexpected classroom desks	10 E 300 440 241000 000 241 000	12/08/2014	645.00	0.00		
					TOTALS	645.00	645.00	
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00176	Budget transfer	2014-2015	12/05/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		Transfer funds from this account to cover a shortfall in another	10 E 832 411 253200 000 253 000	12/05/2014	0.00	1,000.00		
2		Transfer funds to this account from another to cover a budget shortfall in another	10 E 832 411 253000 000 253 000	12/05/2014	1,000.00	0.00		
					TOTALS	1,000.00	1,000.00	
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00175	Transfer money for speech/language iTunes	2014-2015	12/05/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		Transfer from speech/language general supplies	27 E 809 411 156600 341 809 000	12/04/2014	0.00	25.00		
2		Transfer to speech/language student software	27 E 809 435 156600 341 809 000	12/04/2014	25.00	0.00		
					TOTALS	25.00	25.00	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00174	Transfer money for Newsela Pro subscription &	2014-2015	12/05/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to software for student instructional purpose	27 E 809 435 158000 341 809 000	12/04/2014	250.00	0.00
2		Transfer from travel	27 E 809 342 158000 341 809 000	12/04/2014	0.00	250.00
TOTALS					250.00	250.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00173	Transfer money for WSRA registration- JH Read	2014-2015	12/05/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to dues & fees for training - JH reading grant	27 E 809 940 221300 517 809 000	12/04/2014	345.00	0.00
2		Transfer from general supplies - JH reading grant	27 E 809 411 158000 517 809 000	12/04/2014	0.00	345.00
TOTALS					345.00	345.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00172	Transfer to pay for DECA meals from correct a	2014-2015	12/05/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for DECA meals from correct account	10 E 400 342 133000 000 133 000	12/03/2014	0.00	19.17
2		Transfer to pay for DECA meals from correct account	10 E 400 415 133000 000 133 000	12/03/2014	19.17	0.00
TOTALS					19.17	19.17

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00171	Money for Discovery United Streaming	2014-2015	12/02/2014	Web Clone	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Money for Discovery United Streaming	10 E 102 432 222200 000 220 000	10/30/2014	0.00	232.00
2		Money for Discovery United Streaming	10 E 102 439 222200 000 220 000	10/30/2014	232.00	0.00
TOTALS					232.00	232.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00170	Money for Discovery United Streaming	2014-2015	12/02/2014	Web Clone	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Money for Discovery United Streaming	10 E 102 432 222200 000 220 000	10/30/2014	231.00	0.00
2		Money for Discovery United Streaming	10 E 102 439 110000 000 101 000	10/30/2014	0.00	231.00
TOTALS					231.00	231.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00169	Transferring money to cover the cost of WILS	2014-2015	12/02/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transferring money to cover the cost of WILS renewal	10 E 400 432 222200 000 220 000	12/02/2014	0.00	93.80
2		Transferring money to cover the cost of WILS renewal	10 E 400 439 222200 000 220 000	12/02/2014	93.80	0.00
TOTALS					93.80	93.80

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00168	transfer to cover rest of conference charge	2014-2015	12/01/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		transfer to cover rest of conference charge	10 E 200 411 241000 000 241 000	12/01/2014	0.00	33.99
2		transfer to cover rest of conference charge	10 E 200 940 241000 000 241 000	12/01/2014	33.99	0.00
TOTALS					33.99	33.99

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00167	Trsfr frunds to cover reimbursement from Gods	2014-2015	12/01/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Trsfr frunds to cover reimbursement from Godspell musical - Goetsch	10 E 400 411 122600 000 125 000	12/01/2014	0.00	181.96
2		Trsfr frunds to cover reimbursement from Godspell musical - Goetsch	10 E 400 415 122600 000 125 000	12/01/2014	181.96	0.00
TOTALS					181.96	181.96

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00166	Transfer for Lego Equipment	2014-2015	11/26/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer funds for Equipment for the new Lego Club	10 E 108 342 241000 000 241 000	11/25/2014	0.00	139.47
2		Transfer funds for Equipment for the new Lego Club	10 E 108 551 241000 000 241 000	11/25/2014	139.47	0.00
TOTALS					139.47	139.47

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00165	Paper allowances	2014-2015	11/26/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		To Paper Fund	10 E 101 411 110000 000 104 000	11/25/2014	0.00	79.65
2		To Paper Fund	10 E 101 411 110000 000 110 000	11/25/2014	0.00	74.24
3		To Paper Fund	10 E 101 411 121000 000 121 000	11/25/2014	0.00	26.55

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS	
14-00165	Paper allowances	2014-2015	11/26/2014	Submit Transfer	History	
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED						
4		To Paper Fund	10 E 101 411 125000 000 125 000	11/25/2014	0.00	26.55
5		To Paper Fund	10 E 101 411 213000 000 213 000	11/25/2014	0.00	26.55
6		To Paper Fund	10 E 101 411 241000 000 241 000	11/25/2014	0.00	31.67
7		From general supply by department	10 E 101 417 110000 000 110 000	11/25/2014	291.76	0.00
8		To Paper Fund	10 E 101 411 143000 000 140 000	11/25/2014	0.00	26.55
TOTALS					291.76	291.76

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS	
14-00164	Transfer for Lego Equip	2014-2015	11/26/2014	Submit Transfer	History	
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer funds for Equipment for the new Lego Club	10 E 108 940 241000 000 241 000	11/25/2014	0.00	61.00
2		Transfer funds for Equipment for the new Lego Club	10 E 108 551 241000 000 241 000	11/25/2014	61.00	0.00
TOTALS					61.00	61.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS	
14-00163	PE/Health money budgeted for non-capital is n	2014-2015	11/25/2014	Submit Transfer	History	
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		PE/Health money budgeted for non-capital is needed in dues and fees	10 E 400 440 143000 000 140 000	11/25/2014	0.00	29.00
2		PE/Health money budgeted for non-capital is needed in dues and fees	10 E 400 940 143000 000 140 000	11/25/2014	29.00	0.00
TOTALS					29.00	29.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS	
14-00162	Transfer money for FM purchases for students	2014-2015	11/25/2014	Submit Transfer	History	
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from equipment	27 E 809 551 158000 341 809 000	11/25/2014	0.00	1,308.00
2		Transfer from speech/language supplies	27 E 809 411 156600 341 809 000	11/25/2014	0.00	235.00
3		Transfer to hearing impaired equipment	27 E 809 551 156100 341 809 000	11/25/2014	1,543.00	0.00
TOTALS					1,543.00	1,543.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00161	Transfer money to EC dues & fees for CPI trai	2014-2015	11/25/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to dues & fees prof dev - EC	27 E 809 940 221300 347 809 000	11/25/2014	140.00	0.00
2		Transfer from school psych travel - EC	27 E 809 342 215000 347 809 000	11/25/2014	0.00	140.00
TOTALS					140.00	140.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00160	Transfer to pay for hotel room from correct a	2014-2015	11/25/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for hotel room from correct	10 E 400 411 126000 000 126 000	11/24/2014	0.00	89.00
		account				
2		Transfer to pay for hotel room from correct	10 E 400 342 126000 000 126 000	11/24/2014	89.00	0.00
		account				
TOTALS					89.00	89.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00155	DPI WUFAR REQUIREMENT NOTE VS BOND PAYMENT	2014-2015	11/25/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		DPI WUFAR REQUIREMENT NOTE VS BOND PAYMENT	38 E 809 675 281000 000 809 000	11/20/2014	0.00	675,000.00
2		DPI WUFAR REQUIREMENT NOTE VS BOND PAYMENT	38 E 809 673 281000 000 809 000	11/20/2014	675,000.00	0.00
3		DPI WUFAR REQUIREMENT NOTE VS BOND PAYMENT	38 E 809 685 281000 000 809 000	11/20/2014	0.00	52,314.00
4		DPI WUFAR REQUIREMENT NOTE VS BOND PAYMENT	38 E 809 683 281000 000 809 000	11/20/2014	52,314.00	0.00
TOTALS					727,314.00	727,314.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00159	Balance over budget travel account - PS Dir/S	2014-2015	11/24/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer from advertising	10 E 824 351 211000 000 212 000	11/24/2014	0.00	91.00
2		Transfer to travel - director/secretary	10 E 824 342 211000 000 212 000	11/24/2014	91.00	0.00
TOTALS					91.00	91.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
14-00158	Transfer to Cover Lighting Rental for "Godspe	2014-2015	11/24/2014	Submit Transfer	History	
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to Cover Lighting Rental for	10 E 300 411 122600 000 125 000	11/24/2014	0.00	1,100.00
		"Godspell"				
2		Transfer to Cover Lighting Rental for	10 E 300 571 122600 000 125 000	11/24/2014	1,100.00	0.00
		"Godspell"				
TOTALS					1,100.00	1,100.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
14-00157	transfer to pay for food for JH inservice mee	2014-2015	11/21/2014	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		transfer to pay for food for JH inservice meeting from correct account		10 E 300 411 126000 000 126 000	11/21/2014	0.00	13.91
2		transfer to pay for food for JH inservice meeting from correct account		10 E 300 415 126000 000 126 000	11/21/2014	13.91	0.00
TOTALS						13.91	13.91

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
14-00156	Transfer money for iTunes purchase for Early	2014-2015	11/21/2014	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to instructional software - EC		27 E 809 435 152000 347 809 000	11/21/2014	50.00	0.00
2		Transfer from general supplies - EC		27 E 809 411 152000 347 809 000	11/21/2014	0.00	50.00
TOTALS						50.00	50.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
14-00154	DPI WUFAR Required	2014-2015	11/21/2014	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		DPI WUFAR Required		10 E 108 480 125000 000 125 000	11/20/2014	0.00	35.00
2		DPI WUFAR Required		10 E 108 435 125000 000 125 000	11/20/2014	35.00	0.00
TOTALS						35.00	35.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
14-00153	Transfer to Correct Account	2014-2015	11/21/2014	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		DPI Required function 263300 vs 263000		27 E 809 353 263000 341 809 000	11/20/2014	0.00	200.00
2		DPI Required function 263300 vs 263000		27 E 809 353 263300 341 809 000	11/20/2014	200.00	0.00
TOTALS						200.00	200.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
14-00152	Transfer to pay for classroom tests from corr	2014-2015	11/20/2014	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>		<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for classroom tests from correct account		10 E 400 341 256770 000 132 000	11/20/2014	0.00	157.03
2		Transfer to pay for classroom tests from correct account0		10 E 400 411 132000 000 132 000	11/20/2014	157.03	0.00
TOTALS						157.03	157.03

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00151	transfer to cover conference charge	2014-2015	11/19/2014	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		transfer to cover conference charge	10 E 200 411 241000 000 241 000	11/18/2014	0.00	180.00
2		transfer to cover conference charge	10 E 200 940 241000 000 241 000	11/18/2014	180.00	0.00
TOTALS					180.00	180.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00150	transfer to cover spelling bee fee	2014-2015	11/19/2014	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		transfer to cover spelling bee fee	10 E 200 411 241000 000 241 000	11/18/2014	0.00	130.00
2		transfer to cover spelling bee fee	10 E 200 940 241000 000 241 000	11/18/2014	130.00	0.00
TOTALS					130.00	130.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00149	transfer to cover convention fees	2014-2015	11/19/2014	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		transfer to cover convention fees	10 E 200 411 241000 000 241 000	11/18/2014	0.00	214.00
2		transfer to cover convention fees	10 E 200 940 241000 000 241 000	11/18/2014	214.00	0.00
TOTALS					214.00	214.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00148	Trsfr funds to cover paper purchase	2014-2015	11/18/2014	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Trsfr funds to cover paper purchase	10 E 400 411 125001 000 125 000	11/17/2014	0.00	23.03
2		Trsfr funds to cover paper purchase	10 E 400 417 125001 000 125 000	11/17/2014	23.03	0.00
TOTALS					23.03	23.03

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00147	Transfer to pay for JH Inservice food from co	2014-2015	11/18/2014	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for JH Inservice food from correct account	10 E 300 411 126000 000 126 000	11/17/2014	0.00	66.42
2		Transfer to pay for JH Inservice food from correct account	10 E 300 415 126000 000 126 000	11/17/2014	66.42	0.00
TOTALS					66.42	66.42

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00146	Funds needed to cover costs for guidance coun	2014-2015	11/14/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		Funds needed to cover costs for guidance counselors conferences/travel	10 E 400 411 213000 000 213 000	11/13/2014	0.00	500.00		
2		Funds needed to cover costs for guidance counselors conferences/travel	10 E 400 327 254300 000 213 000	11/13/2014	0.00	500.00		
3		Funds needed to cover costs for guidance counselors conferences/travel	10 E 400 342 213000 000 213 000	11/13/2014	1,000.00	0.00		
TOTALS					1,000.00	1,000.00		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00145	85 Chromebooks and 4 carts budgeted for but	2014-2015	11/13/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		money to be used to pay an ACT site license but admin paid	10 E 400 435 120000 000 241 000	11/13/2014	0.00	181.71		
2		85 Chromebooks and 4 carts budgeted for but \$181.71 short	10 E 400 551 120000 000 241 000	11/13/2014	181.71	0.00		
TOTALS					181.71	181.71		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00144	Transfer to pay for registration from correct	2014-2015	11/13/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		Transfer to pay for registration from correct account	10 E 300 415 135000 000 135 000	11/13/2014	0.00	60.00		
2		Transfer to pay for registration from correct account	10 E 300 940 135000 000 135 000	11/13/2014	60.00	0.00		
TOTALS					60.00	60.00		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
14-00143	transfer to pay for Employee registration fro	2014-2015	11/13/2014	Submit Transfer	History			
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>		
1		transfer to pay for Employee registration from correct account	10 E 809 342 136000 400 809 000	11/12/2014	0.00	85.00		
2		transfer to pay for Employee registration from correct account	10 E 809 940 136000 400 809 000	11/12/2014	85.00	0.00		
TOTALS					85.00	85.00		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00142	Transfer to pay for gas for district vehicle	2014-2015	11/12/2014	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for gas for district vehicle used by Bruce Krueger	10 E 300 411 126000 000 126 000	11/12/2014	0.00	28.66
2		Transfer to pay for gas for district vehicle used by Bruce Krueger	10 E 300 342 126000 000 126 000	11/12/2014	28.66	0.00
TOTALS					28.66	28.66

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



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Aaron Nelson
Finance Manager

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Kristine Gilmore, Superintendent
Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services

FROM: Aaron Nelson, Finance Manager

RE: 2014-15 School Year Budget Revision

DATE: 12/16/2014

The DPI has awarded the district \$35,280 or \$80 per educator (i.e., superintendents, principals, teachers, and other licensed educator roles) to cover the costs associated with system development, training, software, support resources, and ongoing refinement. The 2015 state biennial budget includes funds to support the full development and implementation of the Wisconsin EE System.

Please see the attached document for further review.

REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.
REPORT TITLE: GENERAL INPUT BUDGET REVISIONS - UPDATE REPORT, DECEMBER 2014-2015
REQUESTED BY: anelson DATE: 12/16/14
PROGRAM NAME: fin/3amgip01. TIME: 9:34:38 AM
COPIES: 1 LPI: 6
RUN ON SERVER: yes CREATE ASCII FILE: NO

BATCHES SELECTED:	BATCH #	DESCRIPTION	POST DATE
	14-00007	WI EE SYSTEM	12/16/2014

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00007	WI EE SYSTEM	2014-2015	12/16/2014	Web Clone	Batch

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Wisconsin Educator Effectiveness Grant	10 E 809 310 221300 583 809 000	12/16/2014	35,280.00	0.00
2		Wisconsin Educator Effectiveness Grant	10 R 809 630 500000 583 000 000	12/16/2014	0.00	35,280.00
				TOTALS	35,280.00	35,280.00

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



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TO: Dr. Kristine Gilmore, Superintendent
Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services

FROM: Aaron Nelson, Finance Manager

RE: 2014-15 School Year Budget Revision

DATE: 12/18/2014

The district has entered into a capital lease for copy machines with EO Johnson. As required by auditors, the district needs to break out the principal and interest cost into their respective account numbers. This is a budget neutral adjustment, the increase cost to the principal and interest accounts will be offset by a reduction in the printing and binding account numbers.

We have also adjusted a resale revenue and expenditure account. Funds for the Middle School Yearbook will be moved from Student Based Activity Accounts to flow through District Student Resale Accounts.

Please see the attached document for further review.

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00009	EO JOHNSON CAPITAL LEASE	2014-2015	12/18/2014	Web Batch Entry	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		EO JOHNSON CAPITAL LEASE	10 E 809 678 281000 000 809 000	12/18/2014	76,106.46	0.00
2		EO JOHNSON CAPITAL LEASE	10 E 809 688 281000 000 809 000	12/18/2014	13,693.14	0.00
3		EO JOHNSON CAPITAL LEASE	10 E 809 354 110000 000 809 000	12/18/2014	0.00	30,000.00
4		EO JOHNSON CAPITAL LEASE	10 E 809 354 120000 000 809 000	12/18/2014	0.00	59,799.60
				TOTALS	89,799.60	89,799.60

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

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00008	MS YEARBOOK ACCOUNT	2014-2015	12/18/2014	Web Batch Entry	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		MS YEARBOOK RESALE ACCOUNT	10 R 200 262 165000 000 241 000	12/18/2014	0.00	5,000.00
2		MS YEARBOOK RESALE ACCOUNT	10 E 200 450 165000 000 241 000	12/18/2014	5,000.00	0.00
				TOTALS	5,000.00	5,000.00

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



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TO: Dr. Kristine Gilmore, Superintendent
Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services

FROM: Aaron Nelson, Finance Manager

RE: 2014-15 School Year Budget Revision

DATE: 12/22/2014

We have adjusted the Carl Perkins grant budget to align with the DPI finalized allocations. The total addition for this grant was \$5,010. The additional funds will be used for capital objects.

Please see the attached document for further review.

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00011	DPI Carl Perkins Final Allocation	2014-2015	12/22/2014	Web Batch Entry	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		DPI Carl Perkins Final Allocation	10 R 809 713 500000 400 000 000	12/22/2014	0.00	5,010.00
2		DPI Carl Perkins Final Allocation	10 E 809 551 136000 400 809 000	12/22/2014	5,010.00	0.00
				TOTALS	5,010.00	5,010.00

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



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TO: Dr. Kristine Gilmore, Superintendent
Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services

FROM: Aaron Nelson, Finance Manager

RE: 2014-15 School Year Budget Revision

DATE: 12/10/2014

We have adjusted the Title 1, Title 3 and Flow Through grant budgets to align with the DPI finalized allocations. The total reduction between the three grants was \$1,733. We have also adjusted some resale revenue and expenditure accounts. Funds for the Junior High and Senior High Yearbook and Senior High Physical Education classes will be moved from Student Based Activity Accounts to flow through District Student Resale Accounts.

Please see the attached document for further review.

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
14-00005	Final DPI Grant Allocations	2014-2015	12/10/2014	Web Activate	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		DPI Final Allocations Budget Adjustments	10 R 809 751 500000 141 000 000	12/10/2014	418.00	0.00
2		DPI Final Allocations Budget Adjustments	10 E 809 342 110000 141 809 000	12/10/2014	0.00	418.00
3		DPI Final Allocations Budget Adjustments	10 R 809 730 500000 391 000 000	12/10/2014	807.00	0.00
4		DPI Final Allocations Budget Adjustments	10 E 809 341 256770 391 809 000	12/10/2014	0.00	807.00
5		DPI Final Allocations Budget Adjustments	27 R 809 730 500000 341 000 000	12/10/2014	508.00	0.00
6		DPI Final Allocations Budget Adjustments	27 E 809 100 156200 341 809 205	12/10/2014	0.00	443.00
7		DPI Final Allocations Budget Adjustments	27 E 809 212 156200 341 809 205	12/10/2014	0.00	31.00
8		DPI Final Allocations Budget Adjustments	27 E 809 222 156200 341 809 205	12/10/2014	0.00	34.00
TOTALS					1,733.00	1,733.00

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

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
14-00006	Resale Account Adjustments	2014-2015	12/10/2014	Web Batch Entry	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		JH Yearbook Resale	10 R 300 262 165000 000 241 000	12/10/2014	0.00	7,000.00
2		JH Yearbook Resale	10 E 300 450 165000 000 241 000	12/10/2014	7,000.00	0.00
3		SH Yearbook Resale	10 R 400 262 165000 000 241 000	12/10/2014	0.00	30,000.00
4		SH Yearbook Resale	10 E 400 450 165000 000 241 000	12/10/2014	30,000.00	0.00
5		SH PE Resale	10 R 400 262 143000 000 140 000	12/10/2014	0.00	7,000.00
6		SH PE Resale	10 E 400 450 143000 000 140 000	12/10/2014	7,000.00	0.00
TOTALS					44,000.00	44,000.00

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

1 ***Resolution 15-03: School Start Date Waivers & Pupil Transportation—Alignment of Public &***
2 ***Private School Calendars***

3 Create: The WASB encourages the DPI to grant a start date waiver to every school district that has
4 been unable to reach agreements to align the school year start date with private and parochial
5 schools for which the district provides pupil transportation.

6
7 Rationale: Some private and parochial high schools advertise that they start school prior to
8 September 1 and assert that students who attend their schools will, for example, have more time to
9 prepare for Advanced Placement (AP) exams. The Policy & Resolutions Committee advanced this
10 resolution to allow WASB members to decide whether to express their support for encouraging the
11 DPI to recognize the competitive disadvantage and costs to public school districts when schedules
12 are not aligned when it considers granting waivers to the September 1 start date mandate.

13
14
15 ***Resolution 15-04: Technical Education Teacher Shortage***

16 Create: The WASB supports reasonable efforts to address the shortage of licensed technical
17 education teachers, including efforts to increase the number of licensed teachers qualified to be in a
18 classroom in technical education content areas where shortages are most acute.

19
20 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB members
21 to decide whether to express support for addressing the shortage of licensed technical education
22 teachers in the state and the problems this shortage is creating for districts, including the
23 phenomenon of districts “poaching” technical education teachers from neighboring districts and the
24 increased costs to districts that result from the bidding up of salaries, including starting salaries.

25
26 Efforts to address this problem could, for example, include attempts: to update the trade specialist
27 permit pathway (§ 118.19, Wis. Stats.), including to reflect that certain apprenticeship programs
28 (e.g., in auto mechanics) no longer exist; to broaden the alternative teacher training program (§
29 118.192, Wis. Stats.) to include career and technical education content areas; to harmonize
30 requirements for those with a bachelor’s degree who are licensed as a technical education
31 instructor in a technical college with the requirements needed for DPI licensure as a technical
32 education teacher; to create a general technical education licensure, with the ability to get additional
33 specific certifications; to rely more on industry standards and certifications plus appropriate
34 pedagogical training for those who already have a DPI teacher license in a non-technical education
35 area but are willing to add technical expertise to obtain a technical education license; and to
36 maximize the use of technical college system resources to prepare candidates for licensure in
37 automotive-related and other appropriate areas.

38
39
40 ***Resolution 15-05: State Funding and Flexibility for Course Options Program***

41 Create: The WASB supports additional, adequate state funding to reimburse the cost to school
42 districts of students taking courses through the Course Options Program. The WASB further
43 supports legislation to amend the Course Options Program to provide school districts with an
44 adequate amount of time to make appropriate adjustments to course offerings, class schedules,
45 and staffing assignments and to allow districts to give due consideration to their resident students in
46 allocating spaces in Course Options Program classes conducted as concurrent enrollment classes in
47 the district’s own facilities and taught by a district teacher.

1 Rationale: The Policy & Resolutions Committee advanced this resolution to allow the members to
2 decide whether to express support for making revisions to statutory changes that replaced the Part-
3 time Open Enrollment Program with the Course Options Program, including providing adequate
4 state funding to ensure the Course Options Program does not operate as an unfunded mandate on
5 local districts. Among the changes that resulted from the transformation of the Part-Time Open
6 Enrollment Program to a Course Options Program is that the responsibility for the payment of
7 tuition to a college or university for a concurrent enrollment course (in which a student receives
8 both high school and college credit) now falls on the student’s resident school board rather than on
9 the student. A formal Attorney General opinion affirms that the Course Options Program statute (§
10 118.52, Wis. Stats.) applies to a concurrent enrollment class taught by a high school teacher who is
11 classified as an adjunct instructor of the college or university.
12
13

14 ***Resolution 15-06: Increase Coordination between Youth Options and Course Options Programs***
15 Create: The WASB supports statutory changes to improve coordination between the Youth Options
16 and Course Options programs that provide opportunities for students to complete coursework at
17 educational institutions other than the student’s resident district. The WASB further supports
18 reasonable limitations on opportunities for students to initiate postsecondary coursework at other
19 educational institutions at the expense of the student’s resident school district.
20

21 Rationale: The Policy & Resolutions Committee advanced this resolution to allow the members to
22 decide whether to express support for revising the Youth Options and Course Options programs so
23 they are better coordinated and operate in greater harmony with each other and support for
24 providing for reasonable limitations on the extent to which public school districts are responsible
25 for subsidizing the earning of post-secondary credits by students while still enrolled in K-12
26 schools.
27
28

29 ***Resolution 15-07: Open Enrollment–Revise Open Enrollment Application Window Period***
30 Amend existing resolution 3.77 (j) to add the following underlined language:
31

32 The WASB supports requiring that all open enrollment applications be submitted within the
33 statutory window period. Further, the WASB supports legislation shortening the statutory
34 open enrollment window period so it begins on the first Monday in February and ends on
35 the second Friday in March.
36
37

38 Rationale: The Policy & Resolutions Committee advanced this resolution to allow members to
39 decide whether to express support for a proposed change the Committee determined could make
40 open enrollment more manageable for school districts. A shorter application window would give
41 parents whose open enrollment applications submitted during the window period have been
42 approved more time to make decisions and would give districts more time to make staffing
43 decisions.
44
45
46
47
48
49

1 **Resolution 15-08: Open Enrollment –Decision-Making under the Alternative Application Process**

2 Repeal and recreate existing resolution 3.77(k) so it reads as follows:

3
4 The WASB supports requiring open enrollment applications submitted outside the statutory
5 window period be subject to the sole approval by the school board of the resident district.
6

7 **Rationale:** At the time existing resolution 3.77(k) was adopted, creation of an alternative
8 application process for open enrollment had been proposed but had not yet been enacted into law.
9 The Policy & Resolutions Committee advanced this resolution to allow WASB members to decide
10 whether to update existing resolution 3.77(k) to reflect that an exception to the open enrollment
11 statutory window has indeed been created and to express support for allowing the student’s resident
12 district to control the approval of open enrollment applications submitted for any reason allowable
13 under the law outside the statutory application window period.
14
15

16 **Resolution 15-09: Modify Out-of-State Tuition Payment Statute**

17 Create: The WASB supports modifications to the tuition payment statute that currently allows
18 some Wisconsin pupils to attend an out-of-state public school with the pupil’s resident district
19 making tuition payments to the out-of-state school district.
20

21 **Rationale:** The Policy & Resolutions Committee advanced this resolution to allow WASB members
22 to decide whether to express support for modifying a Wisconsin statute (§ 121.78, Wis. Stats.) that
23 places in-state school districts in border areas in a position where an out-of-state-school can recruit
24 Wisconsin pupils and have the pupil’s tuition paid by a Wisconsin school district without any
25 similar mutual obligation on the part of the out-of-state school.
26

27 Potential changes to this statute include changes that might create a mutuality of obligation (or level
28 the playing field) between in-state and out-of-state school districts, including: (1) permitting a
29 Wisconsin school district to deny such requests when the state in which the out-of-state school is
30 located does not have a reciprocity agreement that similarly permits an out-of-state pupil to attend
31 school in a Wisconsin school district; (2) better ensuring that Wisconsin school districts and
32 taxpayers are not financially disadvantaged by such arrangements, including through the provision
33 of maximum payment amounts; (3) providing that the appeal of a denial by a resident school district
34 is to the appropriate Wisconsin circuit court rather than to the school district boundary appeal
35 board; and (4) clarifying that a Wisconsin pupil who enrolls at a public school located outside this
36 state pursuant to the tuition payment statute is fully counted in membership of his or her resident
37 district for revenue limit purposes as the pupil would be counted if he or she were attending a public
38 school in a nonresident Wisconsin public school district under Wisconsin’s Full-Time Open
39 Enrollment Program.
40
41

42 **Resolution 15-10: Boundary Appeal Board Decisions**

43 Create resolution 5.24 c) as follows:

44 c) Considering appeals arising from the tuition payment statute.
45
46

47 **Rationale:** The Policy & Resolutions Committee advanced this resolution to allow WASB members to
48 decide whether to express support for prohibiting the boundary appeal board from considering appeals
49 arising from the tuition payment statute (§ 121.78, Wis. Stats.).

1 **Resolution 15-11: Rehiring Wisconsin Retirement System (WRS) Retirees**

2 Repeal and recreate existing resolution 4.37 to read as follows:

3
4 The WASB supports legislation that would: a) allow a person who is receiving a Wisconsin
5 Retirement System (WRS) retirement annuity to be rehired in WRS participating employment
6 after at least a 60-day break period between terminating WRS participating employment and
7 returning to WRS participating employment; and b) restore to such rehired employees the
8 option to continue to receive their WRS annuity (but not accrue any additional WRS
9 contributions or service credit), regardless of the number of hours worked.

10
11 Rationale: The Policy & Resolutions Committee advanced this resolution to allow members to
12 decide whether to express support for revising and updating resolution 4.37, which was adopted
13 before legislation regarding rehiring retired WRS participants (e.g., teachers and administrators)
14 was enacted and whether to express support for a 60-day break-in-service requirement rather than
15 75 days as required under current law.

16
17 2013 Wisconsin Act 20, the biennial budget act, changed, from 30 days to 75 days, the length of
18 time that a WRS participant who has applied for a retirement annuity or payment must wait
19 between terminating WRS covered employment and returning to WRS participating employment.
20 Returning to WRS eligible employment within the 75-day minimum break period makes the
21 participant ineligible for a retirement annuity or lump sum payment. This change first applied to
22 participating employees under the WRS who terminate covered employment under the WRS on
23 July 2, 2013. The proposed resolution would decrease the required break-in-service period before a
24 retired employee may be rehired from 75 days to 60 days.

25
26 Act 20 further provides that if a WRS participant receiving a retirement annuity obtains subsequent
27 covered employment in which he or she is expected to work at least two-thirds of what is
28 considered full-time employment (defined as 880 hours for teachers and educational support staff
29 and 1,200 hours for all others), the participant's annuity shall be suspended and no annuity payment
30 shall be payable until after the participant terminates this subsequent covered employment. This
31 change applies to participating employees under the WRS who terminated covered employment
32 under the WRS on or after July 2, 2013. The proposed resolution would support restoring to a
33 rehired employee who is currently receiving a WRS annuity the option to continue to receive his or
34 her WRS annuity (but not accrue any additional WRS contributions or service credit), regardless of
35 the number of hours he or she works, rather than being required to suspend the WRS annuity during
36 the period or reemployment as is the case under current law.

37
38
39 **Resolution 15-12: Repeal of "Populous Counties Teacher Tenure" Statute**

40 Create: The WASB supports the repeal of the "teacher tenure" statute.

41
42 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB members
43 to decide whether to express support for the repeal of the "teacher tenure" law (§ 118.23, Wis.
44 Stats.), which granted to certain Milwaukee County teachers who achieved tenure status before
45 December 21, 1995, a form of permanent employment rights known as tenure when they received
46 their fourth contract in the same school system.

47
48 Although tenure is no longer being granted, those teachers who received tenure on or before Dec.
49 21, 1995 are "grandfathered" under the statute and continue to have tenure. A teacher who has

1 attained tenure status may be dismissed or discharged only for the reasons specified in the statute
2 and upon written charges. The “teacher tenure” statute creates a higher burden on districts seeking
3 to dismiss or discharge a teacher than even the “just cause” standard that was common in collective
4 bargaining agreements. Further, a public hearing on the charges before the school board must be
5 granted if the teacher submits a written request for a hearing.
6
7

8 ***Resolution 15-13: Rural School Staff Recruitment and Retention***

9 Create: The WASB supports state and federal initiatives to assist rural school districts in their
10 efforts to attract and retain high quality staff, including student loan forgiveness programs and
11 grants for teachers who commit to work in rural school districts for at least a minimum number of
12 years as determined by the legislature.
13

14 Rationale: The Policy & Resolutions Committee advanced this resolution in recognition that rural
15 school districts often have trouble attracting and retaining high quality staff to give WASB
16 members an opportunity to decide whether to express support for proposals that address this issue.
17 Often rural school districts complain that they hire new teachers and provide training and
18 experience only to see them leave for bigger districts that offer higher salaries. Offering incentives
19 could help attract teachers to underserved, high-needs areas of the state and keep them in those
20 areas. (A proposal to create a state initiative of this type was endorsed by the Assembly Speaker’s
21 Task Force on Rural Schools.)
22
23

24 ***Resolution 15-14: Rehiring Retired Teachers - Affordable Care Act Issues***

25 Create: The WASB supports legislation to clarify that under the federal Affordable Care Act a
26 retiree who participates in a school district’s retiree-only Health Reimbursement Arrangement
27 (HRA) may return to employment in that school district for less than 30 hours per week without
28 jeopardizing his or her eligibility to continue to receive retiree health benefits through an HRA and
29 without jeopardizing the school district’s compliance with the Affordable Care Act.
30

31 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB members
32 to decide whether to express support for addressing a concern that the Affordable Care Act
33 interferes with some school districts’ abilities to hire retirees, including retired teachers and
34 administrators as substitute teachers or interim administrators, without impacting the retiree health
35 benefits of such rehired retirees. The solution suggested by the resolution seeks to provide some
36 clarity for rehired retirees and for districts alike.
37
38

39 ***Resolution 15-15: Student Achievement Guarantee in Education Program (SAGE)***

40 Create: The WASB supports legislation to shift the emphasis of the Student Achievement
41 Guarantee in Education (SAGE) Program from class-size reduction to achievement-gap reduction.
42

43 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB members
44 to express their support for a change likely to be recommended by a Legislative Council Special
45 Study Committee that has been examining alternatives to the current SAGE program.
46
47
48
49

1 ***Resolution 15-16: Allow School Board Members to Serve as Volunteer Coaches or Student Advisors***

2 Create: The WASB supports legislation to allow a school board member to serve as a volunteer
3 coach or advisor of student extracurricular activities provided all of the following conditions are
4 met:

5
6 (a) The school board member receives no compensation for service as a volunteer coach or
7 advisor.

8 (b) During the period he or she serves as a volunteer in a particular program, the school
9 board member abstains from voting on issues before the school board concerning that
10 program.

11 (c) The appointing authority has received the results of a criminal history background check
12 from the Wisconsin Department of Justice or the Federal Bureau of Investigation for the
13 school board member.

14
15 Rationale: The common law doctrine of incompatibility generally provides that a public officer may
16 not be a public employee if the office and employment are incompatible. The Policy & Resolutions
17 Committee advanced this resolution to allow the WASB membership to decide whether to express
18 support for the adoption in Wisconsin of a law, similar to one enacted in Michigan, which, in effect,
19 codifies the common law doctrine of incompatibility, but provides an exception to allow a member
20 of a school board to be appointed to or serve as a volunteer coach or supervisor of a student
21 extracurricular activity provided certain specific conditions are met.

22
23
24 ***Resolution 15-17: Teacher Shortages & Alternative Licensure Pathways***

25 Create: The WASB supports reasonable efforts to provide pathways to licensure for teaching
26 candidates in subject or content areas where there is a shortage of licensed teachers, provided that
27 candidates have bachelor's degrees and are qualified to be in a classroom as demonstrated by
28 appropriate experience, knowledge and skills in the subject or content area, and rigorous training in
29 pedagogy, assessment, and classroom management.

30
31 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB members
32 to decide whether to express support for reasonable efforts to provide alternative pathways to
33 licensure in subject or content areas where there is a shortage of licensed teachers.



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Aaron Nelson
Finance Manager

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Kristine Gilmore, Superintendent
Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services

FROM: Aaron Nelson, Finance Manager

RE: 2013-14 Financial Audit

DATE: 11/17/2014

Attached are the final audit reports for the past school year completed by Hawkins Ash CPA's LLP. The audit was an unmodified opinion, which in audit terminology is a good meaning.

The district's audited fund balance is \$7,568,594 which is up \$365,628 from the start of the 2013-14 school year. This equates to 11.7% of total revenues. Of this fund balance \$340,000 is reserved to pay employee benefit obligations. The remaining \$7,228,594 is designated as unassigned for the purpose of reducing cash flow borrowing and meeting unexpected emergencies.

I recommend the school board accept this audit report.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2014

D.C. EVEREST AREA SCHOOL DISTRICT
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D.C. EVEREST AREA SCHOOL DISTRICT

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MEMBERS OF THE BOARD OF EDUCATION

President	Diane Stroik
Vice President	Jason Jablonski
Treasurer	Joshua Dickerson
Clerk	Rita Kasten
Member	Helen Ackermann
Member	Larry Schaefer
Member	Yee Leng Xiong
Superintendent	Kristine Gilmore
Assistant Superintendent	Jack Stoskopf
Assistant Superintendent	Mary Jo Lechner
Finance Manager	Aaron Nelson

INDEPENDENT AUDITORS' REPORT

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the D.C. Everest Area School District's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of changes in assets and liabilities – agency funds are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and *State Single Audit Guidelines* and are also not a required part of the financial statements.

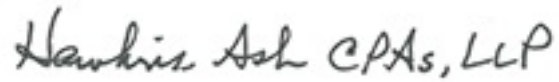
The combining and individual nonmajor fund financial statements, schedule of changes in assets and liabilities – agency funds, schedule of expenditures of federal awards, and the schedule of state financial assistance are the responsibility of management and were derived from and relate directly to the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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2014 on our consideration of the D.C. Everest Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and

the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering D.C. Everest Area School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
November 10, 2014

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS**



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Aaron Nelson
Finance Manager

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

Management's Discussion and Analysis Fiscal Year Ending June 30, 2014

The following discussion and analysis is of the D.C. Everest Area School District's annual financial performance during the fiscal year ending June 30, 2014. Please read it in conjunction with the District's financial statements immediately following this section.

The Management's Discussion and Analysis (MD&A) is Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between this reported fiscal year and the prior fiscal year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- Total governmental revenues based off the Statement of Activities were \$72,786,517 to include \$24,219,744 of property taxes and \$38,996,585 of general state and federal aid. Total governmental activities expenditures were \$69,889,728, including \$39,924,315 for direct instruction.
- The District's net assets, per the Statement of Net Position, increased by \$2,896,789.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements are comprised of **1)** district-wide financial statements, **2)** fund financial statements, and **3)** notes to the financial statements. In addition, other information supplemental to the basic financial statements is provided.

The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

- The *Statement of Net Position* and *Statement of Activities* provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information as well as information for the just-completed fiscal year.

- The remaining statements are *fund financial statements* that focus on individual parts of the District. Fund statements generally report operations in more detail than the district-wide statements.

The *notes to the financial statements* provide further explanation of some of the information in the statements. They also provide additional disclosures so statement users have a complete picture of the District's financial activities and position.

Required supplementary information further explains and supports the financial statements by including a comparison of the District's budget data for the year.

The major features of the District's financial statements, including the activities reported and the type of information contained are shown in the following table.

	District-wide Statements	Fund Financial Statements	
		Governmental	Fiduciary
Scope	Entire district (except fiduciary funds)	Activities of the District for instruction, the support of instruction, special projects and revenue, debt service, food service, community education, and capital projects as needed.	Assets held by the District on behalf of someone else. Student and other organizations that have funds on deposit with the District are reported here.
Required financial statements	Statement of Net Assets Statement of Activities	Balance Sheet Statement of Revenue, Expenditure and Change in Fund Balance	Statement of Fiduciary Net Assets Statement of Change in Fiduciary Net Assets
Basis of accounting and measurement focus	Accrual accounting Economic resources focus	Modified accrual accounting Current financial resources focus	Accrual accounting Economic resources focus
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, consumable assets and liabilities coming due during the year or soon thereafter, no capital assets included.	All assets and liabilities. These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenue for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable during the year or soon thereafter.	All additions and/or deductions during the year, regardless of when cash is received or paid.

DISTRICT-WIDE STATEMENTS

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of activities reports all revenues and expenses used to support the District. The statement of net position reports all assets and liabilities available to support District activities. The two district-wide statements report the District's *net position* and how they have changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's overall financial position. Increases or decreases in the District's net position are one indicator of whether its financial position is improving or deteriorating respectively. To assess the overall financial condition of the District, additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities, should be considered.

In the district-wide financial statements, the District's activities are reported as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation, support services, debt service, capital projects, food service, community programs and administration. Property taxes and state school aid, finance most of these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Some funds are required by state law and by bond covenants. The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debt), or to show that it is properly using certain revenues (like capital project funds).

The District has two kinds of funds:

- ***Governmental funds*** - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can readily be converted to cash flow in and out; (2) the balances left at year-end that are available for funding future basic services. Governmental funds statements provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Governmental funds information does not report on long-term commitments as is reported on the district-wide statements.
- ***Fiduciary funds*** - The District serves as a trustee, or fiduciary, for various student organizations. The assets of these organizations belong to the organization and not the District. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes, and only by those to whom the assets belong. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS

The District as a Whole

Table 1 provides a summary of the District's net position for the year ended June 30, 2014 compared with the prior year. The District's total assets and deferred outflows of resources were \$79,038,536. This District's total liabilities were \$49,413,637. The District's net assets were \$29,624,899. The District's combined net position increased by \$2,896,789.

	Governmental Activities	
	As of	As of
	June 30, 2013	June 30, 2014
Current and other assets	\$ 22,484,039	\$ 27,392,234
Capital assets	51,610,354	51,463,077
Deferred Outflow of Resources	-	183,225
Total Assets	<u>74,094,393</u>	<u>79,038,536</u>
Current liabilities	15,971,639	18,153,461
Long-term liabilities	31,394,644	31,260,176
Total Liabilities	<u>47,366,283</u>	<u>49,413,637</u>
Net assets		
Invested in capital assets, net of related debt	20,375,287	22,500,771
Restricted	2,988,552	1,840,806
Unrestricted	3,364,271	5,283,322
Total Net Assets	<u>\$ 26,728,110</u>	<u>\$ 29,624,899</u>
Increase (Decrease)		\$2,896,789

The District as a Whole (continued)

Table 2 provides summarized operating results and their impact on net position. The District relies primarily on state and federal aids (54%) and property taxes (33%) to fund governmental activities. These two funding sources make up (87%) of the total revenues. Program revenues accounted for 10% of total revenue for the year with other revenues comprising the balance of revenue.

The District's total revenues were \$72,786,517 for the year ended June 30, 2014.

The total cost of all programs and services was \$69,889,728. The District experienced an increase in net assets of \$2,896,789. The District's expenses are predominantly related to educating and caring for students. Those costs not directly related to instruction are incurred in support of the instructional mission.

Table 2		
D.C. Everest Area School District		
Statement of Activities		
	Governmental Activities	
	As of	As of
	June 30, 2013	June 30, 2014
Revenues:		
Program Revenues		
Charges for Services	\$ 2,021,840	\$ 2,248,408
Grants and Contributions	5,298,739	5,139,832
General Revenues		
Property Taxes	23,471,758	24,256,853
State Aid - Formula Grants	36,945,607	38,996,585
Other	1,994,118	2,144,839
Total Revenues	\$ 69,732,062	\$ 72,786,517
Expenses:		
Instruction	38,908,994	39,924,315
Pupil and Instructional Services	6,096,618	6,310,934
Administration and Business	19,238,068	19,450,835
Interest and Other	1,746,090	1,300,497
Other Expenses	2,751,418	2,903,147
Total Expenses	\$ 68,741,188	\$ 69,889,728
Change in assets from operations	990,874	2,896,789
Net Special and Extraordinary Items	-	-
Change in net assets	\$ 990,874	\$ 2,896,789

Net Cost of Governmental Activities.

Table 3 presents the cost of the major district activities. The table reports each activities net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost reflects the financial burden that was placed on the District's taxpayers by each of these functions.

The net cost of all governmental activities this year was \$62,501,488.

Table 3
D.C. Everest Area School District
Net Cost of Governmental Activities

	Net Cost of Services 2013	Net Cost of Services 2014
Expenses		
Instruction	\$ 35,078,510	\$ 36,248,851
Pupil and Instructional Services	5,900,754	6,113,606
Administration and Business	16,664,934	16,855,867
Interest on Debt	1,746,090	1,300,497
Other	2,030,321	1,982,667
Total	\$ 61,420,609	\$ 62,501,488

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into three categories:

- * Implementing budgets for specially funded projects, which include both federal and state grants.
- * Increasing appropriations for significant unbudgeted costs.
- * Reallocating the budget between functional lines.

The District prepares and reviews an interim budget in spring for the subsequent year. Consistent with current state statutes and regulations, an original budget is adopted in October following determination of official enrollment and certification of general state aids. Generally, the original budget is not significantly modified.

The District's General Fund for 2013-14 showed an equity increase by \$365,628 resulting in a fund balance of \$7,568,594, 11.7% of revenues.

- Actual General Fund revenues including Fund 27 were \$64,870,634.
- Actual General Fund expenditures including Fund 27 were \$64,909,677.

The District's Total Governmental Fund for 2013-14 showed an equity increase by \$3,500,023 resulting in a fund balance of \$12,641,332, 14.54% of revenues.

- Actual Governmental Fund revenues and other financing sources were \$86,890,068.
- Actual Governmental Fund expenditures were \$83,390,045.

Much of the increase of the total governmental fund balance was due to the following:

- Fund 10 – Increase in fund balance.
- Fund 49 – Receipt of funds for technology project.
- Fund 80 – Increase in fund balance.

Capital Assets

At the end of the fiscal year, the District had over \$51.5 million in a broad range of net capital assets, including land, sites & improvements, buildings, and equipment. Total accumulated depreciation on these assets exceeds \$28.7 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$1,697,886.
- Asset deletions during this fiscal year for governmental activities totaled \$88,364.
- The District recognized depreciation expense of \$1,847,799 for Governmental Activities during this fiscal year.

Table 4
D.C. Everest Area School District
Capital Assets

	2013	2014
	Governmental Activities	Governmental Activities
Land	\$ 436,500	\$ 527,500
Sites and Improvements	3,758,300	3,758,300
Buildings	69,251,689	70,330,597
Furniture, Equipment & Vehicles	5,033,386	5,564,000
Accumulated Depreciation	(26,869,521)	(28,717,320)
Total Capital Assets	\$ 51,610,354	\$ 51,463,077

Long-Term Debt

At year-end the District had \$34,320,000 in general obligation debt, an increase of 1% from the prior year. Additional information about the District's long-term liabilities is presented in the financial statements.

**Table 5
D.C. Everest Area School District
Outstanding Long-Term Obligations**

	Total School District June 30		Total % Change
	2013	2014	
General Obligation Bonds	\$ 33,990,000	\$ 30,820,000	-9.3%
Taxable Note	-	3,500,000	
	<u>\$ 33,990,000</u>	<u>\$ 34,320,000</u>	1.0%

- The District retired \$3,170,000 of outstanding general obligation bonds.
- Added a \$3,500,000 taxable note for the technology project.
- The District currently has a Standard & Poor’s rating of AA.

Debt of the District is secured by an irrevocable tax levy adopted by the School Board at the time of issuance. Wisconsin state statutes require that the first property tax receipts be segregated for annual debt service payments.

Factors Bearing on the District’s Future

Currently known circumstances that will impact the district's financial status in the future are:

- In the 2013-14 school year, the District added a 4-K program. The current enrollment in the program is approximately 350 students.
- In the 2014-15 school year, per pupil FTE has decreased by 73. This will be monitored closely due to school funding.
- With the implementation of Act 10 in the State of Wisconsin, the District does not anticipate any significant labor negotiation issues.
- An actuarial study by Willis of Wisconsin, Inc. in March, 2013, determined the Actuarial Accrued Liability as of 6/30/14 to be \$12,735,343. The Trust Fund is currently funded at 46% with an accumulated reserve of \$5,846,462 to offset this liability.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District’s finances to demonstrate the District’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact Aaron Nelson, Finance Manager, by mail at 6300 Alderson Street, Weston, Wisconsin 54476, by phone at (715) 359-4221, ext. 1243, or by email at anelson@dce.k12.wi.us.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN
BASIC
FINANCIAL STATEMENTS**

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**DISTRICT-WIDE
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2014

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and investments	\$ 18,362,788
Receivables	
Accounts	57,792
Taxes	6,973,457
Due from other governments	997,414
Prepaid expenses	1,000,783
Capital assets (net of accumulated depreciation)	
Capital assets not being depreciated	527,500
Capital assets being depreciated	<u>50,935,577</u>
TOTAL ASSETS	<u>78,855,311</u>
DEFERRED OUTFLOWS OF RESOURCES	
Charge on refunding	<u>183,225</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>79,038,536</u>
LIABILITIES	
Short-term notes payable	6,700,000
Accounts payable	475,502
Self insurance claims payable	155,645
Accrued liabilities	
Payroll, payroll taxes, insurance	6,174,884
Interest	297,167
Deposits payable	54,169
Unearned revenue	51,742
Current portion of long-term obligations	4,244,352
Noncurrent portion of long-term obligations	<u>31,260,176</u>
TOTAL LIABILITIES	<u>49,413,637</u>
NET POSITION	
Net investment in capital assets	22,500,771
Restricted for	
Special revenue	1,278,495
Debt service	503,689
Capital projects	58,622
Unrestricted	<u>5,283,322</u>
TOTAL NET POSITION	<u>29,624,899</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 79,038,536</u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2014

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular instruction	\$ 28,172,145	\$ 48,053	\$ 70,979	\$ (28,053,113)
Vocational instruction	1,897,480	45,011	32,369	(1,820,100)
Special instruction	6,344,052	-	3,315,335	(3,028,717)
Other instruction	3,510,638	163,717	-	(3,346,921)
Total instruction	<u>39,924,315</u>	<u>256,781</u>	<u>3,418,683</u>	<u>(36,248,851)</u>
Support services				
Pupil services	3,180,937	-	-	(3,180,937)
Instructional staff services	3,129,997	-	197,328	(2,932,669)
General administration services	464,624	-	-	(464,624)
Building administration services	4,413,042	-	-	(4,413,042)
Business services	12,118,889	1,099,076	1,495,669	(9,524,144)
Central services	2,007,800	223	-	(2,007,577)
Insurance	446,480	-	-	(446,480)
Interest and other	1,300,497	-	-	(1,300,497)
Other support services	219,329	-	-	(219,329)
Community services	703,204	892,328	28,152	217,276
Total support services	<u>27,984,799</u>	<u>1,991,627</u>	<u>1,721,149</u>	<u>(24,272,023)</u>
Non-program transactions	1,980,614	-	-	(1,980,614)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 69,889,728</u>	<u>\$ 2,248,408</u>	<u>\$ 5,139,832</u>	<u>(62,501,488)</u>
General revenues				
Taxes				
				24,219,744
				37,109
				38,996,585
				116,303
				<u>2,028,536</u>
				<u>65,398,277</u>
CHANGE IN NET POSITION				
				2,896,789
				<u>26,728,110</u>
				<u>\$ 29,624,899</u>

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN
FUND
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	GENERAL FUND	DEBT SERVICE FUNDS		CAPITAL PROJECTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
		NON-REFERENDUM	REFERENDUM APPROVED			
ASSETS						
Cash and investments	\$13,071,806	\$ 47,559	\$ 456,130	\$ 3,290,554	\$ 1,496,739	\$ 18,362,788
Receivables						
Accounts	45,442	-	-	-	12,350	57,792
Taxes	6,973,457	-	-	-	-	6,973,457
Due from other governments	997,414	-	-	-	-	997,414
TOTAL ASSETS	21,088,119	47,559	456,130	3,290,554	1,509,089	26,391,451
LIABILITIES						
Short term note payable	6,700,000	-	-	-	-	6,700,000
Accounts payable	427,334	-	-	-	48,168	475,502
Self insurance claims payable	155,566	-	-	-	79	155,645
Accrued payroll liabilities	6,133,382	-	-	-	41,502	6,174,884
Accrued interest	99,808	-	-	-	-	99,808
Deposits payable	-	-	-	-	54,169	54,169
Unearned revenue	3,435	-	-	-	86,676	90,111
TOTAL LIABILITIES	13,519,525	-	-	-	230,594	13,750,119
FUND BALANCES						
Restricted	340,000	47,559	456,130	3,290,554	1,278,495	5,412,738
Unassigned	7,228,594	-	-	-	-	7,228,594
TOTAL FUND BALANCES	7,568,594	47,559	456,130	3,290,554	1,278,495	12,641,332
TOTAL LIABILITIES AND FUND BALANCES	\$21,088,119	\$ 47,559	\$ 456,130	\$ 3,290,554	\$ 1,509,089	

Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental funds fund balance because:

Prepaid other post employment benefit obligations are not current financial resources and are not reported in the fund statements. 1,000,783

Capital assets used in government activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:

Governmental capital asset	\$ 80,180,397	
Governmental accumulated depreciation	<u>(28,717,320)</u>	51,463,077

Some revenues are unearned in the funds because they are not available to pay current period's expenditures: 38,369

Long-term liabilities are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:

General obligation debt	\$ (34,320,000)	
Premium	(744,186)	
Capital leases	(348,277)	
Deferred charge on refunding	183,225	
Accrued interest	(197,359)	
Vested employee benefits	<u>(92,065)</u>	<u>(35,518,662)</u>

Total net position - governmental activities **\$ 29,624,899**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	GENERAL FUND	DEBT SERVICE FUNDS		CAPITAL PROJECTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
		NON-REFERENDUM	REFERENDUM APPROVED			
REVENUES						
Property taxes	\$ 19,855,491	\$ 381,983	\$ 3,869,379	\$ -	\$ 150,000	\$ 24,256,853
Other local sources	547,207	-	3,467	112,050	2,110,909	2,773,633
Interdistrict sources	1,300,121	-	-	-	12,810	1,312,931
Intermediate sources	535,842	-	-	-	-	535,842
State sources	40,232,214	-	-	-	51,197	40,283,411
Federal sources	1,994,566	-	-	-	1,204,276	3,198,842
Other sources	405,193	-	-	-	1,700	406,893
TOTAL REVENUES	64,870,634	381,983	3,872,846	112,050	3,530,892	72,768,405
EXPENDITURES						
Current						
Instruction						
Regular instruction	28,152,496	-	-	-	45,628	28,198,124
Vocational instruction	1,899,900	-	-	-	-	1,899,900
Special instruction	6,317,782	-	-	-	-	6,317,782
Other instruction	3,515,089	-	-	-	-	3,515,089
Total instruction	39,885,267	-	-	-	45,628	39,930,895
Support services						
Pupil services	3,178,075	-	-	-	-	3,178,075
Instructional staff services	3,134,012	-	-	-	-	3,134,012
General administration services	465,241	-	-	-	-	465,241
Building administration services	2,575,817	-	-	-	-	2,575,817
Business services	9,145,231	-	-	304,937	2,607,953	12,058,121
Central services	1,805,418	-	-	-	473	1,805,891
Insurance	446,480	-	-	-	-	446,480
Other support services	219,606	-	-	-	-	219,606
Community services	-	-	-	-	684,149	684,149
Total support services	20,969,880	-	-	304,937	3,292,575	24,567,392
Non-program transactions	1,920,183	-	-	60,431	-	1,980,614
Debt Service						
Principal	56,394	305,000	12,860,000	-	-	13,221,394
Interest	130,947	78,850	1,035,794	-	-	1,245,591
Other	3,509	-	379,533	14,750	-	397,792
Total debt service	190,850	383,850	14,275,327	14,750	-	14,864,777
Capital outlay	1,943,497	-	-	-	102,870	2,046,367
TOTAL EXPENDITURES	64,909,677	383,850	14,275,327	380,118	3,441,073	83,390,045
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,043)	(1,867)	(10,402,481)	(268,068)	89,819	(10,621,640)
OTHER FINANCING (USES) SOURCES						
Capital lease proceeds	404,671	-	-	-	-	404,671
Issuance of long-term debt	-	-	9,995,000	3,500,000	-	13,495,000
Premium on refunding bonds issued	-	-	221,992	-	-	221,992
TOTAL OTHER FINANCING (USES) SOURCES	404,671	-	10,216,992	3,500,000	-	14,121,663
NET CHANGE IN FUND BALANCE	365,628	(1,867)	(185,489)	3,231,932	89,819	3,500,023
FUND BALANCE - BEGINNING OF YEAR	7,202,966	49,426	641,619	58,622	1,188,676	9,141,309
FUND BALANCE - END OF YEAR	\$ 7,568,594	\$ 47,559	\$ 456,130	\$ 3,290,554	\$ 1,278,495	\$ 12,641,332

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds \$ 3,500,023

Amounts reported for governmental activities in the statement of activities are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.

Capital outlay reported in fund statements	\$ 2,046,367	
Less noncapitalized outlay	(257,481)	
Depreciation expense reported in the statement of activities	(1,931,500)	
Net book value of capital assets disposed	<u>(4,663)</u>	
Amount by which capital outlays are less than depreciation in the current period:		(147,277)

The amount of the loan is reported in the governmental funds as a source of financing. In the statement of net position however, loans are not reported as a financing source, but rather constitute a long-term liability. The amount of loans reported in the governmental funds statement is: (13,899,671)

Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.

This year the accrual of these benefits decreased by: 83,314

Certain revenues are unearned in the governmental funds because they are not available to pay current period expenditures. In the statement of activities these are recorded as revenue in the current year.

Unearned revenue recognized in the statement of activities 18,112

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.

Amount of long-term debt principal payments in the current year is: 13,221,394

In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as it accrues.

Amount of interest and other debt costs paid during the current period is	\$ 1,421,391	
Amount of interest and other debt costs accrued during the current period is	<u>(1,300,497)</u>	
Interest paid is greater than interest accrued by:		<u>120,894</u>

Change in net position - governmental activities \$ 2,896,789

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2014

	AGENCY FUND	TRUST FUND		
	STUDENT ACTIVITY	PRIVATE PURPOSE EXPENDABLE	PRIVATE PURPOSE NONEXPENDABLE	EMPLOYEE BENEFIT
ASSETS				
Cash	\$ 178,589	\$ 3,563	\$ -	\$ -
Investments	244,124	140,837	105,702	5,846,462
TOTAL ASSETS	<u>422,713</u>	<u>144,400</u>	<u>105,702</u>	<u>5,846,462</u>
LIABILITIES				
Due to student organizations	422,713	-	-	-
TOTAL LIABILITIES	<u>422,713</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net position held in trust	-	144,400	105,702	5,846,462
TOTAL LIABILITIES AND NET POSITION	<u>\$ 422,713</u>	<u>\$ 144,400</u>	<u>\$ 105,702</u>	<u>\$ 5,846,462</u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2014

	TRUST FUND		
	PRIVATE PURPOSE EXPENDABLE	PRIVATE PURPOSE NONEXPENDABLE	EMPLOYEE BENEFIT
ADDITIONS			
Investment income	\$ 252	\$ 89	\$ 183,375
Contributions	13,150	-	461,724
Miscellaneous income	8,715	-	-
TOTAL ADDITIONS	<u>22,117</u>	<u>89</u>	<u>645,099</u>
DEDUCTIONS			
Disbursements	<u>11,892</u>	<u>4,135</u>	<u>1,133,391</u>
TOTAL DEDUCTIONS	<u>11,892</u>	<u>4,135</u>	<u>1,133,391</u>
CHANGE IN NET POSITION	10,225	(4,046)	(488,292)
NET POSITION - BEGINNING OF YEAR	<u>134,175</u>	<u>109,748</u>	<u>6,334,754</u>
NET POSITION - END OF YEAR	<u>\$ 144,400</u>	<u>\$ 105,702</u>	<u>\$ 5,846,462</u>

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - Summary of Significant Accounting Policies

The financial statements of the D.C. Everest Area School District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

Reporting Entity - The D.C. Everest Area School District is organized as a common school district. The District, governed by a seven member elected school board, operates grades K through 12 and is comprised of all or parts of twelve taxing districts.

The District's basic financial statements do not include any components units, as defined in GASB 14 and amended by GASB 39 and GASB 61, as there are no organizations which meet the criterion. The criterion for including a legally separate organization as a component unit is the degree of financial accountability the District has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting entity as a component unit.

The following circumstances set forth the District's financial accountability for a legally separate organization: the District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the District. The District may be financially accountable if an organization is fiscally dependent on the District regardless of whether the organization has (1) a separately-elected governing body, (2) a governing body appointed by a higher level of government, or (3) a jointly-appointed governing body. In addition, the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading.

Basis Of Presentation

District-Wide Statements

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 1 - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds; each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The District reports the following major governmental funds:

General Fund - is used for all financial activity that is not required to be accounted for in another fund. This is the District's primary operating fund.

Non-Referendum Debt Service Fund - is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Referendum Debt Service Fund - is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Capital Project Funds - are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District has four fiduciary funds which account for assets held as an agent for various student organizations, an employee benefit trust and two private purpose trusts.

Measurement Focus and Basis of Accounting

The district-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 1 - Summary of Significant Accounting Policies - Continued

Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

Cash and Investments - The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. All funds share common (pooled) checking and investment accounts unless regulations require separate investment accounts, such as the debt service fund.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average investment balances.

Property Tax Levy - Under Wisconsin law, personal property taxes and first and second installment real estate taxes are collected by municipal treasurers who then make proportional settlement with the District and county treasurer for those taxes collected on their behalf. Third installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and the District before retaining any for county purposes. Taxes collected by the township are made in two installments, the first by the town, and the second by the county treasurer.

The District's property taxes are levied on or before November 1 on the equalized property valuation certified by the Department of Revenue. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31, and a final payment no later than the following July 31. The District is paid by the collecting municipality its proportionate share of tax collections received through the last day of the preceding month on or before January 15, and by the 20 of each subsequent month thereafter. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance. The county assumes all responsibility for delinquent real estate property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2013 tax levy is used to finance operations of the District's fiscal year ended June 30, 2014. All property taxes are considered due on January 1, when an enforceable lien may be assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

Accounts Receivable - Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2014

NOTE 1 - Summary of Significant Accounting Policies - Continued

Due To/From Other Funds - During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. The amounts reported on the statement of net position for receivable/payable from external parties represents amount due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for amounts due to and due from within the same fund type.

Interfund Transactions - Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as operating transfers, and exchange transactions are recorded as revenues and expenses. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Prepaid Items - Prepaid items represent payments made by the District for which benefits extend beyond June 30.

A nonspendable fund balance has been recognized for these non-liquid assets (prepaid items) to signify that a portion of fund balance is not available for other subsequent expenditures, except in cases where inventories are offset by deferred revenues.

Capital Assets - Capital assets are reported at actual cost or estimated historical costs, based on appraisals conducted by an independent third-party professional appraisal firm. Donated assets are reported at estimated fair market value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the district-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$5,000	Straight-line	20-70 years
Land improvements	\$5,000	Straight-line	20 years
Furniture and equipment	\$5,000	Straight-line	5-20 years

Impairment of Long-Lived Assets - In accordance with U.S. GAAP, the District reviews its non-current assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recovered. If the fair value is less than the carrying amount of the asset, an impairment loss is recognized for the difference. No impairment loss has been recognized during the fiscal year ended June 30, 2014.

Debt Premiums and Discounts - In the government-wide financial statements, debt premiums and discounts are amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, premiums and discounts are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums on

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 1 - Summary of Significant Accounting Policies - Continued

debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Compensated Absences - The District's policy permits employees to accumulate earned, but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide statements. A liability for those amounts is recorded in the government funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary related benefits where applicable.

Accumulated sick leave lapses upon separation from government service therefore no monetary obligation exists.

Deferred Outflows and Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure) until then. The District has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Estimates - The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Net Position Classifications - Net position represents the difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement for those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balance Classifications - The District classifies its fund equity as follows: 1) nonspendable fund balance consists of equity that is not in a spendable form or is legally or contractually required to be maintained intact, 2) restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation, 3) committed fund balance consists of equity constrained to specific purposes by the District itself, using its highest level of decision making authority - Board of Education policies, 4) assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by the governing body, and 5) unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the District's policy to record the net loss against committed fund balance, then assigned fund balance and lastly to unassigned fund balance (GASB 54 default

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2014

NOTE 1 - Summary of Significant Accounting Policies - Continued

for not having a policy). The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Subsequent Events - The District has evaluated subsequent events through November 10, 2014, the date which the financial statements were available to be issued.

NOTE 2 - Cash and Investments

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, high grade commercial paper, and the local government investment pool administered by the state investment board. Available balances in the debt service fund may be invested in municipal obligations, obligations of the United States and the local government pooled-investment fund. No significant violations of these restrictions occurred during the year.

As of June 30, 2014, the District had the following investment:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>
State of Wisconsin Investment Pool	Less than one year	\$10,472,469

Fair (Market) Value of Deposits and Investments - Deposits and investments are reported at fair value. At June 30, 2014, the fair value of the District's deposits and investments approximated original cost, therefore no fair value adjustments were necessary.

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the District's position in the Pool is the same as the value of the Pool shares. At June 30, 2014, the Pool's fair value was 100 percent of book value.

Determining Fair Value - Fair value of the District's deposits and investments are determined as follows:

- 1) Deposits and investments with stated interest rates (savings account and certificate of deposits) are stated at cost.
- 2) State of Wisconsin Local Government Investment Pool fair value is determined monthly by the Pool's investment board based on published market quotations.

Income Allocation - Interest income is generally allocated to the fund that owns the certificate of deposit, money market account, savings account, and investment.

Interest Rate Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to those which mature or may be tendered for purchase at the option of the holder within not more than 7 years of the date acquired. The District does not have an investment policy that would further limit investment maturities as a means of further managing its exposure to fair value losses arising from increasing interest rates.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 2 - Cash and Investments - Continued

Credit Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District does not have an investment policy that would further limit its investment choices. The State of Wisconsin Local Government Investment Pool and money market fund are not rated.

Custodial Credit Risk - Custodial credit is the risk that, in the event of a financial institution failure, the District's deposits may not be returned. The District does not have a policy in place for custodial credit risk. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects the municipality's designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2014, \$13,111,547 of the District's bank balance of \$14,501,250 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government securities held by the bank in the bank's name. \$235,091 was uninsured and uncollateralized.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2014 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 436,500	\$ 91,000	\$ -	\$ 527,500
Total capital assets not being depreciated	<u>436,500</u>	<u>91,000</u>	<u>-</u>	<u>527,500</u>
Capital assets being depreciated:				
Land improvements	3,758,300	-	-	3,758,300
Buildings and improvements	69,251,689	1,078,908	-	70,330,597
Equipment	<u>5,033,386</u>	<u>618,978</u>	<u>(88,364)</u>	<u>5,564,000</u>
Total capital assets being depreciated	<u>78,043,375</u>	<u>1,697,886</u>	<u>(88,364)</u>	<u>79,652,897</u>
Less accumulated depreciation for:				
Land improvements	(1,789,898)	(161,059)	-	(1,950,957)
Buildings and improvements	(21,677,504)	(1,466,548)	-	(23,144,052)
Equipment	<u>(3,402,119)</u>	<u>(303,893)</u>	<u>83,701</u>	<u>(3,622,311)</u>
Total accumulated depreciation	<u>(26,869,521)</u>	<u>(1,931,500)</u>	<u>83,701</u>	<u>(28,717,320)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>51,173,854</u>	<u>(233,614)</u>	<u>(4,663)</u>	<u>50,935,577</u>
Capital assets, net of accumulated depreciation	<u>\$ 51,610,354</u>	<u>\$ (142,614)</u>	<u>\$ (4,663)</u>	<u>\$ 51,463,077</u>

Depreciation expense was charged to governmental functions as follows:

Building administration services \$ 1,931,500

The District does not capitalize interest on general fixed asset projects.

NOTE 4 - Short-Term Notes Payable

Short-term notes payable issued for working capital are as follows:

<u>Type</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Note payable	<u>\$ 6,700,000</u>	<u>\$ 6,700,000</u>	<u>\$ (6,700,000)</u>	<u>\$ 6,700,000</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 5 - Long-Term Obligations

Long-term obligations are as follows:

	Beginning			Ending		Amounts
	Balance	Increases	Decreases	Balance	Due Within	One Year
Bonds payable	\$ 33,990,000	\$ 9,995,000	\$ (13,165,000)	\$ 30,820,000	\$ 3,310,000	
Notes payable	-	3,500,000	-	3,500,000	675,000	
Leases payable	-	404,671	(56,394)	348,277	76,106	
Premium	585,067	221,992	(62,873)	744,186	91,181	
Vested vacation pay	83,309	92,065	(83,309)	92,065	92,065	
Total	<u>\$ 34,658,376</u>	<u>\$ 14,213,728</u>	<u>\$ (13,367,576)</u>	<u>\$ 35,504,528</u>	<u>\$ 4,244,352</u>	

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled \$1,177,543 and total interest paid during the year aggregated \$1,245,591 including \$130,947 for short-term borrowing.

General Obligation Debt - All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. The general obligation debt is expected to be repaid with general property taxes. General obligation debt at June 30, 2014 is comprised of the following individual issues:

<u>Issue Description</u>	<u>Issue Dates</u>	<u>Interest Rates (%)</u>	<u>Dates of Maturity</u>	<u>Balance</u>
Refunding bonds	5/15/05	4.125-5%	4/1/20	\$ 2,345,000
Refunding bonds	1/4/07	4-4.25%	4/1/21	5,430,000
Refunding bonds	10/13/09	2.5-3.25%	4/1/18	795,000
Refunding bonds	1/5/12	2-2.25%	4/1/20	2,340,000
Refunding bonds	1/5/12	1.5-3.5%	4/1/23	3,035,000
Refunding bonds	6/1/12	2-2.375%	4/1/25	7,085,000
Refunding bonds	1/15/14	.35-2.0%	4/1/20	9,790,000
Taxable note	6/18/14	0.4-2.0%	4/1/19	3,500,000
Total				<u>\$ 34,320,000</u>

General Obligation Debt Limit Calculation - The 2013 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,165,972,784. The legal debt limit and margin of indebtedness as of June 30, 2014, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of \$2,165,972,784)	\$ 216,597,278
Applicable long-term debt	(34,320,000)
Amount available in debt service fund	503,689
Margin of indebtedness	<u>\$ 182,780,967</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 5 - Long-Term Obligations - Continued

Maturities of Long-Term Obligations - Aggregate cash flow requirements for the retirement of long-term debt principal and interest are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 3,985,000	\$ 822,236	\$ 4,807,236
2016	4,080,000	767,384	4,847,384
2017	4,170,000	678,994	4,848,994
2018	4,260,000	591,568	4,851,568
2019	4,470,000	505,176	4,975,176
2020-2023	10,625,000	874,212	11,499,212
2024-2025	<u>2,730,000</u>	<u>95,926</u>	<u>2,825,926</u>
	<u>\$34,320,000</u>	<u>\$ 4,335,496</u>	<u>\$38,655,496</u>

Advance Refunding - The District issued \$3,925,000 in refunding bonds with interest rates ranging from 0.35% to 2.0%. The proceeds were used to advance refund \$3,765,000 of outstanding 2005 bonds which had interest rates ranging from 4.0% to 5.0%. The net proceeds of \$4,039,838 (including a \$221,992 premium and after payment of \$336,830 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the bonds. As a result, the 2005 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position.

The reacquisition price exceeded the net carrying amount of the old debt by \$274,838. This amount will be amortized over the shorter life of the old debt or new refunding debt. The government advance refunded the 2005 bonds to reduce its total debt service payments by \$568,763 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$801,607.

Current Refunding - The District issued \$6,070,000 in refunding bonds for a current refunding of \$6,070,000 of outstanding 2009 refunding bonds. The transaction resulted in an economic gain of \$0 and a reduction of \$0 in future debt service principal payments.

Defeased Debt - In prior years, the District defeased general obligation debt by placing the proceeds of new debt in an irrevocable trust account for all future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2014, \$7,190,000 of defeased debt remains outstanding.

In the current year, the District defeased general obligation debt by placing the proceeds of new debt in an irrevocable trust account for all future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2014, \$3,765,000 of defeased debt remains outstanding.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2014

NOTE 6 - Wisconsin Retirement System

All eligible District employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) are expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. All employees initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees), and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Note: Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for employees in the General Employment category, including Teachers, and Executives and Elected Officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates for 2014 are:

	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	6.65-7%	6.65-7%

The payroll for D.C. Everest Area School District employees covered by the WRS for the year ended June 30, 2014 was \$33,769,700; the employer's total payroll was \$35,718,828. The total required contribution for the year ended June 30, 2014 was \$4,611,190, which consisted of \$2,305,595, or 6.65-7% of payroll from the employer and \$2,305,595, or 6.65-7% of payroll from employees. Total contributions for the years ending June 30, 2013 and 2012 were \$4,275,163 and \$4,044,186, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest years' earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2014

NOTE 6 - Wisconsin Retirement System - Continued

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, PO Box 7931, Madison, WI 53707-7931.

NOTE 7 - Post Employment Benefits Other Than Pensions

Plan Description - The District, through its substantive commitment to provide other post employment benefits (OPEB), maintains a single-employer defined benefit plan to provide certain post retirement healthcare benefits to former employees who meet retirement eligibility requirements and continue retiree medical coverage for a specified period. The District is under contractual obligation to provide these healthcare benefits. Because the Plan consists solely of the District's firm commitment to provide OPEB through the payment of premiums to insurance companies on behalf of its eligible retirees, no stand-alone financial report is either available or generated.

Funding Policy - Premiums under the Plan for post employment healthcare benefits are funded by retirees via co-pays paid to the District in accordance with rates established by the District and from the District itself from the appropriate governmental funds on a pay-as-you-go basis. The District may make additional contributions as determined by management. For the year ended June 30, 2014, contribution rates for Plan members were \$0 - \$965 per participant per month and \$0 - \$1,465 from the District, depending on the type of retiree plan. Plan members receiving benefits paid \$211,699 and the District paid \$671,668 for current year premiums due.

Annual OPEB Cost and Net OPEB Obligation - The District's annual OPEB cost is calculated based on the annual required contribution (ARC) of the District, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. The following illustrates the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation:

Annual required contribution	\$	1,021,572
Interest on net OPEB obligation		(27,261)
Adjustment to annual required contribution		47,010
Annual OPEB cost		1,041,321
Contributions made		(1,133,391)
Decrease in net OPEB obligation		(92,070)
Net OPEB asset - beginning of year		(908,713)
Net OPEB asset - end of year	\$	(1,000,783)

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2014

NOTE 7 - Post Employment Benefits Other Than Pensions - Continued

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation - End of Year</u>
6/30/12	\$ 1,042,109	119%	\$ (696,310)
6/30/13	\$ 1,090,791	119.5%	\$ (908,713)
6/30/14	\$ 1,041,321	108.8%	\$ (1,000,783)

Funding Status and Funding Progress - As of July 1, 2013, the most recent actuarial valuation date, the Plan was funded in the amount of \$6,444,282 or 50.6% of the actuarial accrued liability (AAL). The AAL for benefits equaled \$12,735,343, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,291,061. The covered payroll (annual payroll of active employees covered by the Plan) equaled \$33,538,142, and the ratio of the UAAL to the covered payroll is 18%.

Actuarial Methods and Assumptions - Actuarial valuations of the Plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The actuarial determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits are based on the types of benefits provided under the Plan at the time of each valuation and on the pattern of sharing of benefit costs between the employer and Plan members. Projections of benefits for financial reporting purposes do not explicitly incorporate the potential effects of unknown legal or contractual funding limitations on the pattern of cost sharing between the employer and Plan members in the future. The actuarial calculations reflect a long-term perspective and actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and assets.

The schedule of funding progress, presented as RSI following the notes to the basic financial statements, presents multi-year trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The actuarial valuation, dated July 1, 2013, used the projected unit credit cost method. The assumptions and methods used in the valuation were: value of assets-fair market value, 3.0% investment return, 3% per annum salary increases, 6% medical healthcare cost trend rate, 3% dental healthcare cost trend rate and level percentage amortization method over 28 years with open period.

NOTE 8 - Fund Balance and Net Position

Portions of fund balances and net position are not available for current appropriation or expenditure as follows:

<u>Governmental Fund</u>	<u>Purpose</u>	<u>Amount</u>
Food Service Restricted	DPI regulation	\$ 738,821

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2014

NOTE 8 - Fund Balance and Net Position - Continued

<u>Governmental Fund</u>	<u>Purpose</u>	<u>Amount</u>
Community service		
Restricted	Specific expenses	\$ 539,674
Non-referendum debt service		
Restricted	Principal and interest	\$ 47,559
Referendum debt service		
Restricted	Principal and interest	\$ 456,130
Capital projects		
Restricted	DPI regulation	\$ 3,290,554
<u>Governmental Activities</u>		
Special revenue		
Restricted	DPI regulation	\$ 1,278,495
Debt service		
Restricted	Principal and interest	\$ 503,689
Capital projects		
Restricted	DPI regulation	\$ 58,622

The District has adopted a minimum fund balance policy in the amount of 5% of general fund expenditures be maintained for working capital purposes.

NOTE 9 - Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health and accident claims; and natural disasters. For all risks of loss, the District's policy is to purchase commercial insurance, except for self-insured dental benefits as described in Note 13. Settled claims have not exceeded commercial coverage in any of the past three years and there has been no significant reduction in insurance coverage from coverage in the prior year.

NOTE 10 - Capital Leases

The District leases equipment under capital leases. These assets are included in the capital assets with a cost value of \$404,671. The future minimum lease payments for these leases are as follows:

<u>Year ending June 30</u>	<u>Amount</u>
2015	\$ 89,800
2016	89,800
2017	89,800
2018	89,800
2019	<u>22,448</u>
Total minimum lease payments	381,648
Less: amount representing interest	<u>33,371</u>
Present value of net minimum lease payments	<u>\$ 348,277</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 11 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2014-2015. Expected costs are \$74,243.

The District has a transportation agreement with estimated costs for the following school years:

2014-2015	\$	2,794,654
2015-2016		<u>2,864,520</u>
	\$	<u>11,604,844</u>

The District is aware some older buildings contain some level of asbestos in which they will incur removal costs upon remodeling, selling, or abandoning these buildings at some future date. However, at this point, the District does not feel they have enough information to reasonably estimate the fair value of the asset retirement obligation and have not recorded a liability.

From time to time, the District is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District's attorney that the likelihood is remote that any such claims or proceedings will have a material effect on the District's financial position or results of operations.

NOTE 12 - Limitation of School District Revenue

Wisconsin statutes limit the amount of revenue school districts may derive from general school aids and property taxes. This limitation does not apply to revenue needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following: (a) a resolution of the school board or by a referendum prior to August 12, 1993 and (b) a referendum on or after August 12, 1993.

NOTE 13 - Self-Funded Insurance

Self-Insured Risk - The District's self insurance is accounted for in the general fund, with appropriate charges to other funds as payroll is incurred in the other funds. Benefit maximums contained in the plan limit the District's total liability under the plan. An administrator processes claims filed and the District is liable for administrative expenses.

Claims Liabilities - The District records an estimated liability for dental care claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claims Liabilities - The following represent the changes in approximate aggregate liabilities for dental care for the current and prior year.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2014

NOTE 13 - Self-Funded Insurance - Continued

	<u>Year Ended</u> <u>June 30, 2014</u>	<u>Year Ended</u> <u>June 30, 2013</u>
Beginning liability balance	\$ 150,932	\$ 446,512
Claims and changes in estimates	926,790	777,655
Claim payments	<u>(922,077)</u>	<u>(1,073,235)</u>
Ending liability balance	<u>\$ 155,645</u>	<u>\$ 150,932</u>

Claim payments are principally funded through charges to employees, which are paid through payroll deductions, and employer contributions to the dental plan.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**REQUIRED
SUPPLEMENTARY INFORMATION**

D.C. EVEREST AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS		
	GENERAL	SPECIAL EDUCATION	TOTAL	GENERAL	SPECIAL EDUCATION	TOTAL
REVENUES						
Property taxes	\$ 19,864,258	\$ -	\$ 19,864,258	\$ 19,864,258	\$ -	\$ 19,864,258
Other local sources	523,285	-	523,285	559,215	-	559,215
Interdistrict sources	1,300,644	161,914	1,462,558	1,300,644	161,914	1,462,558
Intermediate sources	1,283	375,000	376,283	1,283	382,500	383,783
State sources	38,140,857	1,880,362	40,021,219	38,176,377	1,880,362	40,056,739
Federal sources	1,153,890	992,863	2,146,753	1,157,561	1,010,671	2,168,232
Other sources	368,520	-	368,520	355,438	-	355,438
TOTAL REVENUES	61,352,737	3,410,139	64,762,876	61,414,776	3,435,447	64,850,223
EXPENDITURES						
Current						
Instruction						
Regular instruction	28,381,991	-	28,381,991	28,428,808	-	28,428,808
Vocational instruction	1,927,629	2,000	1,929,629	1,919,588	1,085	1,920,673
Special instruction	-	6,365,874	6,365,874	-	6,420,585	6,420,585
Other instruction	3,534,106	31,939	3,566,045	3,544,509	-	3,544,509
Total instruction	33,843,726	6,399,813	40,243,539	33,892,905	6,421,670	40,314,575
Support services						
Pupil services	2,199,120	1,067,963	3,267,083	2,205,992	1,072,837	3,278,829
Instructional staff services	2,896,517	266,871	3,163,388	2,907,594	272,506	3,180,100
General administration services	547,023	-	547,023	530,532	-	530,532
Building administration services	2,593,499	-	2,593,499	2,571,218	-	2,571,218
Business services	7,877,367	575,086	8,452,453	8,671,408	574,577	9,245,985
Central services	1,666,524	11,900	1,678,424	1,728,751	16,045	1,744,796
Insurance	475,500	-	475,500	475,500	-	475,500
Other support services	219,613	-	219,613	219,613	-	219,613
Total support services	18,475,163	1,921,820	20,396,983	19,310,608	1,935,965	21,246,573
Non-program transactions	1,704,074	385,302	2,089,376	1,704,488	363,139	2,067,627
Debt service						
Principal	-	-	-	-	-	-
Interest	119,992	-	119,992	119,992	-	119,992
Other	1,815	-	1,815	2,565	-	2,565
Total debt service	121,807	-	121,807	122,557	-	122,557
Capital outlay	1,881,550	29,685	1,911,235	1,808,314	41,154	1,849,468
TOTAL EXPENDITURES	56,026,320	8,736,620	64,762,940	56,838,872	8,761,928	65,600,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,326,417	(5,326,481)	(64)	4,575,904	(5,326,481)	(750,577)
OTHER FINANCING SOURCES (USES)						
Transfer (to) / from other funds	(5,326,481)	5,326,481	-	(5,326,481)	5,326,481	-
TOTAL OTHER FINANCING SOURCES (USES)	(5,326,481)	5,326,481	-	(5,326,481)	5,326,481	-
NET CHANGE IN FUND BALANCE	(64)	-	(64)	(750,577)	-	(750,577)
FUND BALANCE - BEGINNING OF YEAR	7,202,966	-	7,202,966	7,202,966	-	7,202,966
FUND BALANCE - END OF YEAR	\$ 7,202,902	\$ -	\$ 7,202,902	\$ 6,452,389	\$ -	\$ 6,452,389

The accompanying notes are an integral part of these statements.

ACTUAL AMOUNTS			VARIANCE WITH FINAL BUDGET
GENERAL	SPECIAL EDUCATION	TOTAL	POSITIVE (NEGATIVE)
\$ 19,855,491	\$ -	\$ 19,855,491	\$ (8,767)
547,207	-	547,207	(12,008)
1,209,951	90,170	1,300,121	(162,437)
287,734	248,108	535,842	152,059
38,243,848	1,988,366	40,232,214	175,475
998,793	995,773	1,994,566	(173,666)
405,193	-	405,193	49,755
<u>61,548,217</u>	<u>3,322,417</u>	<u>64,870,634</u>	<u>20,411</u>
28,152,496	-	28,152,496	276,312
1,898,815	1,085	1,899,900	20,773
-	6,317,782	6,317,782	102,803
<u>3,515,089</u>	<u>-</u>	<u>3,515,089</u>	<u>29,420</u>
<u>33,566,400</u>	<u>6,318,867</u>	<u>39,885,267</u>	<u>429,308</u>
2,148,279	1,029,796	3,178,075	100,754
2,797,129	336,883	3,134,012	46,088
465,241	-	465,241	65,291
2,575,817	-	2,575,817	(4,599)
8,611,831	533,400	9,145,231	100,754
1,789,382	16,036	1,805,418	(60,622)
446,480	-	446,480	29,020
219,606	-	219,606	7
<u>19,053,765</u>	<u>1,916,115</u>	<u>20,969,880</u>	<u>276,693</u>
<u>1,617,065</u>	<u>303,118</u>	<u>1,920,183</u>	<u>147,444</u>
56,394	-	56,394	(56,394)
130,947	-	130,947	(10,955)
3,509	-	3,509	(944)
<u>190,850</u>	<u>-</u>	<u>190,850</u>	<u>(68,293)</u>
1,902,344	41,153	1,943,497	(94,029)
<u>56,330,424</u>	<u>8,579,253</u>	<u>64,909,677</u>	<u>691,123</u>
<u>5,217,793</u>	<u>(5,256,836)</u>	<u>(39,043)</u>	<u>711,534</u>
<u>(5,256,836)</u>	<u>5,256,836</u>	<u>-</u>	<u>-</u>
<u>(5,256,836)</u>	<u>5,256,836</u>	<u>-</u>	<u>-</u>
(39,043)	-	(39,043)	711,534
7,202,966	-	7,202,966	-
\$ 7,163,923	\$ -	\$ 7,163,923	\$ 711,534

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2014

NOTE 1 - Budgetary Information - Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction. The legally adopted budget and budgetary expenditure control is exercised at the function level. Reported budget amounts are as originally adopted or as amended by a Board of Education resolution.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Based upon requests from District staff, the District Administration recommends budget proposals to the Board of Education.
2. The Board of Education prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
3. A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
4. Pursuant to the budget hearing, the Board of Education may make alterations to the proposed budget.
5. After the Board of Education (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire Board of Education.
6. Appropriations lapse at year end unless authorized as a carryover by the Board of Education. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance.
7. Encumbrance accounting is not used.
8. Budgets are adopted on a basis consistent with generally accepted accounting principles.

NOTE 2 - Excess of Actual Expenditure Over Budget - The following functions had an excess of actual expenditures over budget.

General/Special Education	Building administration services	\$ 4,599
General/Special Education	Central services	60,622
General/Special Education	Principal	56,394
General/Special Education	Interest	10,955
General/Special Education	Other	944
General/Special Education	Capital outlay	94,029

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS - POST EMPLOYMENT HEALTHCARE
JUNE 30, 2014

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
2012						
7/1/11	\$5,789,208	\$11,891,917	\$6,102,709	48.7%	\$34,482,680	17.7%
2013						
7/1/11	5,789,208	11,891,917	6,102,709	48.7%	33,538,142	18.2%
2014						
7/1/13	6,444,282	12,735,343	6,291,061	50.6%	33,593,907	18.7%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30	Annual Required Contribution	Actual Contribution	Percentage Contributed
2012	\$1,042,109	\$ 1,240,421	119.0%
2013	1,078,583	1,303,194	120.8%
2014	1,021,572	1,133,391	110.9%

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

**OTHER
SUPPLEMENTARY INFORMATION**

D.C. EVEREST AREA SCHOOL DISTRICT

COMBINING BALANCE SHEETS

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2014

	SPECIAL REVENUE FUNDS			TOTAL
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and investments	\$ 34,934	\$ 809,449	\$ 652,356	\$ 1,496,739
Receivables				
Accounts	-	-	12,350	12,350
TOTAL ASSETS	<u>34,934</u>	<u>809,449</u>	<u>664,706</u>	<u>1,509,089</u>
 LIABILITIES				
Accounts payable	-	934	47,234	48,168
Self insurance claims payable	-	79	-	79
Accrued payroll liabilities	-	15,446	26,056	41,502
Deposits payable	-	54,169	-	54,169
Unearned revenue	<u>34,934</u>	-	<u>51,742</u>	<u>86,676</u>
TOTAL LIABILITIES	<u>34,934</u>	<u>70,628</u>	<u>125,032</u>	<u>230,594</u>
 FUND BALANCES				
Restricted	-	<u>738,821</u>	<u>539,674</u>	<u>1,278,495</u>
TOTAL FUND BALANCES	<u>-</u>	<u>738,821</u>	<u>539,674</u>	<u>1,278,495</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 34,934</u>	<u>\$ 809,449</u>	<u>\$ 664,706</u>	<u>\$ 1,509,089</u>

D.C. EVEREST AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	<u>SPECIAL REVENUE FUNDS</u>			TOTAL
	<u>TRUST</u>	<u>FOOD SERVICE</u>	<u>COMMUNITY SERVICE</u>	<u>NONMAJOR GOVERNMENTAL FUNDS</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ 150,000	\$ 150,000
Other local sources	51,203	1,100,494	959,212	2,110,909
Interdistrict	-	-	12,810	12,810
State sources	-	51,197	-	51,197
Federal sources	-	1,204,276	-	1,204,276
Other sources	-	-	1,700	1,700
TOTAL REVENUES	<u>51,203</u>	<u>2,355,967</u>	<u>1,123,722</u>	<u>3,530,892</u>
EXPENDITURES				
Current				
Instruction				
Regular instruction	45,628	-	-	45,628
Total instruction	<u>45,628</u>	<u>-</u>	<u>-</u>	<u>45,628</u>
Support service				
Business services	-	2,298,652	309,301	2,607,953
Central services	-	-	473	473
Community services	-	-	684,149	684,149
Total support services	<u>-</u>	<u>2,298,652</u>	<u>993,923</u>	<u>3,292,575</u>
Capital outlay	5,575	63,097	34,198	102,870
TOTAL EXPENDITURES	<u>51,203</u>	<u>2,361,749</u>	<u>1,028,121</u>	<u>3,441,073</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(5,782)</u>	<u>95,601</u>	<u>89,819</u>
NET CHANGE IN FUND BALANCE	-	(5,782)	95,601	89,819
FUND BALANCES - BEGINNING OF YEAR	<u>-</u>	<u>744,603</u>	<u>444,073</u>	<u>1,188,676</u>
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ 738,821</u>	<u>\$ 539,674</u>	<u>\$ 1,278,495</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2014

	<u>BALANCE</u> <u>JULY 1, 2013</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2014</u>
ASSETS				
Cash and investments	\$ 398,439	\$ 3,275,735	\$ 3,251,461	\$ 422,713
TOTAL ASSETS	<u>398,439</u>	<u>3,275,735</u>	<u>3,251,461</u>	<u>422,713</u>
LIABILITIES				
Due to student organizations				
Evergreen Elementary	5,989	25,174	26,370	4,793
Hatley Elementary	3,258	7,897	8,124	3,031
Mountain Bay Elementary	4,496	43,047	42,732	4,811
Riverside Elementary	9,672	23,289	21,937	11,024
Rothschild Elementary	17,876	22,404	28,709	11,571
Weston Elementary	8,027	19,131	22,424	4,734
Middle	27,182	179,281	181,767	24,696
Junior High	51,504	97,145	110,847	37,802
Senior High	263,458	2,767,356	2,744,936	285,878
IDEA Charter	6,977	91,011	63,615	34,373
TOTAL LIABILITIES	<u>\$ 398,439</u>	<u>\$ 3,275,735</u>	<u>\$ 3,251,461</u>	<u>\$ 422,713</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2014

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CATALOG NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED RECEIVABLE (UNEARNED REVENUE) JULY 1, 2013	REVENUES GRANTOR REIMBURSE- MENTS	EXPENDITURES	ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2014
U.S. DEPARTMENT OF AGRICULTURE							
Wisconsin Department of Public Instruction							
<u>Child Nutrition Cluster</u>							
School Breakfast Program							
July 1, 2012 - June 30, 2013	None	10.553	N/A	\$ 2,490	\$ 2,490	\$ -	\$ -
July 1, 2013 - June 30, 2014	None		N/A	-	128,771	128,771	-
Food Distribution							
July 1, 2013 - June 30, 2014	None	10.555	N/A	-	182,833	182,833	-
National School Lunch Program							
July 1, 2012 - June 30, 2013	None	10.555	N/A	12,280	12,280	-	-
July 1, 2013 - June 30, 2014	None		N/A	-	892,672	892,672	-
Total Child Nutrition Cluster				<u>14,770</u>	<u>1,219,046</u>	<u>1,204,276</u>	<u>-</u>
Team Nutrition Subgrant							
July 1, 2012 - June 30, 2013	None	10.574	N/A	3,918	3,918	-	-
July 1, 2013 - June 30, 2014	None		3,920	-	-	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>18,688</u>	<u>1,222,964</u>	<u>1,204,276</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION							
Wisconsin Department of Public Instruction							
Title IA - Grants to Local Educational Agencies							
July 1, 2012 - June 30, 2013	2013-4970-751-141	84.010	N/A	57,494	57,494	-	-
July 1, 2013 - June 30, 2014	14-37-4970-TIA		792,791	-	664,156	731,949	67,793
				<u>57,494</u>	<u>721,650</u>	<u>731,949</u>	<u>67,793</u>
<u>Special Education Cluster</u>							
Special Education - Grants to States (IDEA Part B)							
July 1, 2012 - June 30, 2013	2013-4970-730-341	84.027	N/A	107,347	107,347	-	-
July 1, 2013 - June 30, 2014	2014-4970-730-341		958,389	-	894,599	956,389	61,790
				<u>107,347</u>	<u>1,001,946</u>	<u>956,389</u>	<u>61,790</u>
Special Education - Preschool Grants (IDEA Part B)							
July 1, 2012 - June 30, 2013	2013-4970-730-347	84.173	N/A	1,364	1,364	-	-
July 1, 2013 - June 30, 2014	2014-4970-730-347		50,282	-	36,744	39,384	2,640
				<u>1,364</u>	<u>36,744</u>	<u>39,384</u>	<u>2,640</u>
CESA #9 IDEA Discretionary - Reading Grant							
July 1, 2012 - June 30, 2013	None	84.027	N/A	-	-	-	-
July 1, 2013 - June 30, 2014	None		7,500	-	-	7,082	7,082
Total Special Education Cluster				<u>108,711</u>	<u>1,040,054</u>	<u>1,002,855</u>	<u>71,512</u>
Wisconsin Department of Public Instruction							
Charter School							
July 1, 2012 - June 30, 2013	None	84.282	N/A	32,956	32,956	-	-
July 1, 2013 - June 30, 2014	360		175,222	-	36,461	36,461	-
				<u>32,956</u>	<u>32,956</u>	<u>-</u>	<u>-</u>
Title III - English Language Acquisition Grants							
July 1, 2012 - June 30, 2013	2013-4970-730-391	84.365	N/A	2,081	2,081	-	-
July 1, 2013 - June 30, 2014	14-37-4970-TIIIA-Formula		107,057	-	52,902	61,700	8,798
				<u>2,081</u>	<u>52,902</u>	<u>61,700</u>	<u>8,798</u>
Carl Perkins Act Formula Allocation Grant							
July 1, 2012 - June 30, 2013	None	84.048	N/A	2,412	2,412	-	-
July 1, 2013 - June 30, 2014	400		42,818	-	27,906	32,369	4,463
				<u>2,412</u>	<u>27,906</u>	<u>32,369</u>	<u>4,463</u>
Title II-A - Improving Teacher Quality State Grants							
July 1, 2012 - June 30, 2013	2013-4970-730-365	84.367	N/A	14,907	14,907	-	-
July 1, 2013 - June 30, 2014	14-37-4970-TIIA-Formula		178,074	-	112,288	136,314	24,026
				<u>14,907</u>	<u>112,288</u>	<u>136,314</u>	<u>24,026</u>
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>218,561</u>	<u>2,043,617</u>	<u>2,001,648</u>	<u>176,592</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Wisconsin Department of Health Services							
Medical Assistance							
July 1, 2012 - June 30, 2013	None	93.778	N/A	41,921	41,921	-	-
July 1, 2013 - June 30, 2014	None		N/A	-	482,708	528,742	46,034
				<u>41,921</u>	<u>482,708</u>	<u>528,742</u>	<u>46,034</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>41,921</u>	<u>524,629</u>	<u>528,742</u>	<u>46,034</u>
TOTAL FEDERAL AWARDS				<u>\$ 279,170</u>	<u>\$ 3,791,210</u>	<u>\$ 3,734,666</u>	<u>\$ 222,626</u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2014

Awarding Agency Pass-Through Agency <u>Award Description</u>	STATE I.D. <u>NUMBER</u>	PROGRAM OR AWARD <u>AMOUNT</u>	<u>REVENUE</u> GRANTOR/ STATE <u>REIMBURSEMENTS</u>
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			
Entitlement Programs - Major State Programs			
Special Education and School Age Parents:	255.101		
Internal District Programs		N/A	\$ 1,939,210
Payments from Wausau School District		N/A	55,461
Payments from Mosinee School District		N/A	5,159
Equalization Aids	255.201	N/A	37,017,621
Per Pupil Aid	255.945	N/A	433,200
TOTAL MAJOR PROGRAMS			<u>39,450,651</u>
Nonmajor State Programs			
State School Lunch Aid	255.102	N/A	28,692
Common School Fund Library Aid	255.103	N/A	197,328
Bilingual/Bicultural Aid	255.106	N/A	70,979
General Transportation Aid	255.107	N/A	240,196
Wisconsin Morning Milk Program	255.109	N/A	12,096
High Cost Special Education Aid	255.210	N/A	49,156
School Breakfast Program	255.344	N/A	10,409
Alcohol and Drug Abuse Program	255.306	N/A	20,093
Four Year Old Kindergarten	255.360	N/A	75,309
Educator Effectiveness Grant	255.940	N/A	35,520
TOTAL NONMAJOR PROGRAMS			<u>739,778</u>
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			<u>40,190,429</u>
WISCONSIN DEPARTMENT OF NATURAL RESOURCES			
Entitlement Program - Nonmajor State Program			
Payment in Lieu of Taxes	None	N/A	6,409
Wisconsin Environmental Education Board Grant	None	N/A	16,336
			<u>22,745</u>
WISCONSIN DEPARTMENT OF REVENUE			
Entitlement Program - Nonmajor State Program			
Exempt Computer Aid	None	N/A	130,857
TOTAL STATE ASSISTANCE			<u><u>\$ 40,344,031</u></u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2014

NOTE 1 - Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the D.C. Everest Area School District. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and *State Single Audit Guidelines*. Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

NOTE 3 - Special Education and School Age Parents Program

2013-2014 eligible costs under the State Special Education Program are \$7,252,327.

NOTE 4 - Food Distribution Program

Non-monetary assistance is reported in the schedule of federal awards at the fair market value of the commodities received and used.

**D.C. EVEREST AREA SCHOOL DISTRICT
WESTON, WISCONSIN**

OTHER REPORTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements and have issued our report thereon dated November 10, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the D.C. Everest Area School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the D.C. Everest Area School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the D.C. Everest Area School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the 2014-002 deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the 2014-001 deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the D.C. Everest Area School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

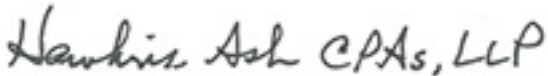
D.C. Everest Area School District's Response to Findings

D.C. Everest Area School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. D.C. Everest Area School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
November 10, 2014

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND STATE SINGLE AUDIT GUIDELINES

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

Report on Compliance for Each Major Federal And State Program

We have audited the D.C. Everest Area School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of the D.C. Everest Area School District's major federal and state programs for the year ended June 30, 2014. The D.C. Everest Area School District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the D.C. Everest Area School District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and *State Single Audit Guidelines*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the D.C. Everest Area School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the D.C. Everest Area School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the D.C. Everest Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

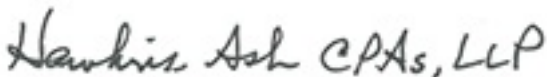
Management of the D.C. Everest Area School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirement referred to above. In planning and performing our audit of compliance, we considered the D.C. Everest Area School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each federal and state program and to test and report on internal control over compliance in accordance with *OMB Circular A-133* and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the D.C. Everest Area School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *OMB Circular A-133* and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
November 10, 2014

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2014

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?	<u> X </u> Yes	<u> </u> No
Significant deficiency(ies) identified not considered to be material weaknesses?	<u> X </u> Yes	<u> </u> None reported
Noncompliance material to the financial statements?	<u> </u> Yes	<u> X </u> No

Federal Awards

Internal control over financial reporting:

Material weakness identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section .510(1)?

<u> </u> Yes	<u> X </u> No
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Identification of major federal programs:

CFDA Number

84.010
10.553/10.555

Name of Federal Program or Cluster

Title I Grants to Local Educational Agencies
Child Nutrition Cluster

State Assistance

Internal control over financial reporting:

Material weakness identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with *State Single Audit Guidelines*?

<u> </u> Yes	<u> X </u> No
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D.C. EVEREST AREA SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
 JUNE 30, 2014

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program or Cluster</u>
255.101	Special Education and School Age Parents
255.201	Equalization Aid
255.945	Per Pupil Aid

Dollar threshold used to distinguish between:

Type A and Type B federal programs:	\$300,000
Type A and Type B state programs:	\$100,000

Auditee qualified as low-risk auditee? Yes X No

Section II - Financial Statement Findings and Questioned Costs

2014-001 - Preparation of Financial Statements

Program: District-Wide

Criteria: Adequate internal controls necessitate personnel to have knowledge and training which would enable them to prepare financial statements (and footnotes) in accordance with generally accepted accounting principles (GAAP).

Condition: Personnel cannot prepare GAAP basis financial statements.

Questioned Costs: Not applicable.

Context: Personnel have adequate knowledge and experience in governmental accounting and interim reporting requirements; however, their limited knowledge and lack of training limits their ability to prepare GAAP basis financial statements.

Effect: This weakness could result in the possibility of undetected errors and irregularities.

Recommendation: Obtain adequate training or continue to hire a certified public accounting (CPA) firm to prepare GAAP basis financial statements.

Management's Response: Due to the complexities involved with preparing GAAP basis financial statements, management has weighed the cost-benefit of training personnel or hiring a CPA firm. Management has concluded to hire a CPA firm.

2014-002 - Material Audit Adjustments

Program: District-Wide

Criteria: Generally accepted accounting principles.

Condition: Material audit adjustments were required to prevent the District's financial statements from being materially misstated.

Questioned Costs: Not applicable.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
JUNE 30, 2014

Context: Internal controls did not identify that an adjustment should be recorded.

Effect: This weakness could result in undetected errors and irregularities and misstated interim financial reports.

Recommendation: Improve the District's financial reporting internal controls to prevent these types of adjustments from occurring in the future. Document which accounting procedures are needed to be completed on a recurring basis to detect material adjustments.

Management's Response: The District will incorporate financial reporting internal controls to detect material adjustments, prevent materially misstated financial statements and increase the accuracy of the interim financial reports used by management.

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Prior Year Findings

2013-001 - Preparation of Financial Statements - Repeat

2013-002 - Material Audit Adjustments - Repeat

2013-003 - Actual Expenditures over Budget - Corrected

Section V - Corrective Action Plan

2014-001 - Preparation of Financial Statements - Due to the complexities of governmental reporting in accordance with GAAP, i.e. financial statements and related disclosure reporting, District management has weighed the cost benefit of training current staff or hiring a Certified Public Accountant on staff for the purposes of preparing the external financial statements in accordance with GAAP. District management has concluded to outsource the preparation of the external financial statements and related disclosures to their certified public accounting firm, which is an acceptable practice according to *Government Auditing Standards*. District management will review and approve the externally prepared financial statements.

2014-002 - Material Audit Adjustments - The District will improve its financial reporting internal controls by reconciling accounts on a recurring basis to prevent material audit adjustments.

D.C. EVEREST AREA SCHOOL DISTRICT

**INDEPENDENT AUDITORS' REPORT ON COMMUNICATION
WITH THOSE CHARGED WITH GOVERNANCE
AND MANAGEMENT ADVISORY COMMENTS**

JUNE 30, 2014

D.C. EVEREST AREA SCHOOL DISTRICT
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JUNE 30, 2014

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2-4	Independent Auditors' Report on Communication with Those Charged With Governance
5-7	Independent Auditors' Report on Management Advisory Comments
Appendix A	Adjusting Journal Entries Report



**INDEPENDENT AUDITORS' REPORT ON
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and *OMB Circular A-133*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the D.C. Everest Area School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following are the most sensitive estimates affecting the D.C. Everest Area School District's financial statements:

Management's estimate of the useful lives of fixed assets is based on prior assets and estimated economic life determined by the asset's manufacturer or vendor.

Management's estimate of the other post employment benefit liability is calculated by Willis, the District's third-party actuary.

Management's estimated liability for dental care claims is based on estimates of the ultimate cost of reported claims and an estimate for claims incurred but not reported based on historical experience.

We evaluated the key factors and assumptions used to develop the estimates above, determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements in Appendix A. Adjusting journal entry 27 is a material misstatement detected as a result of audit procedures and was corrected by management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 10, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the D.C. Everest Area School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

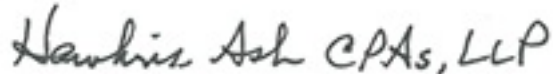
We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information and schedule of funding progress - post employment healthcare, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards and state financial assistance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Education and management of the D.C. Everest Area School District and is not intended to be, and should not be, used by anyone other than these specified parties.

HAWKINS ASH CPAs, LLP

Handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
November 10, 2014



INDEPENDENT AUDITORS' REPORT ON MANAGEMENT ADVISORY COMMENTS

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

We have audited the general purpose financial statements of the D.C. Everest Area School District ("District") as of and for the year ended June 30, 2014 and have issued our report thereon dated November 10, 2014. We have also issued compliance reports and reports on the internal control structure in accordance with *Government Auditing Standards*. These reports disclosed any material instances of noncompliance, federal and state program findings and questioned cost, material weaknesses and significant deficiencies that were identified during the audit.

Other matters involving the internal control structure and the District's operations which came to our attention during the audit are reported on the following pages as management advisory comments.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the District's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Aaron Nelson and his staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

HAWKINS ASH CPAs, LLP

A handwritten signature in cursive script that reads 'Hawkins Ash CPAs, LLP'.

Manitowoc, Wisconsin
November 10, 2014

MANAGEMENT ADVISORY COMMENTS

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Grant Guidance)

The Uniform Grant Guidance streamlines requirements from eight grant circulars into one set of guidance. The revised guidance improves both the clarity and accessibility of the regulations governing Federal awards. Among other things, the guidance includes provisions that focus on performance over compliance to provide accountability for federal funds, encourage the efficient use of information technology and shared services, and provide for the consistent and transparent treatment of costs. The final changes to the existing circulars generally fall into three broad categories: (1) administrative requirements under subparts A through D; (2) cost principles under subpart E; and (3) audit requirements under subpart F.

The administrative requirements and cost principles apply to all new federal awards and to additional funding to existing awards made after December 26, 2014. The District should obtain an understanding of the new requirements and review the following areas regarding their federal grants to ensure they will be compliant with the Uniform Grant Guidance:

- Internal controls - maintain effective internal controls that provide assurance they are managing federal awards in compliance with federal statutes, regulations, and terms and conditions of federal awards
- Time and effort reporting - places more emphasis on internal controls over personnel related costs
- Procurement - there are five methods outlined in the Uniform Grant Guidance including small purchase procedures which are subject to the simplified acquisition threshold, micro-purchases, sealed bids, competitive proposals, and noncompetitive proposals
- Subrecipient monitoring and management - clearly identify award and requirements imposed by pass-through entity, and complete a risk assessment to determine appropriate subrecipient monitoring and must monitor subrecipient
- Indirect costs rate - negotiated and de minimis rate changes

The Uniform Grant Guidance will also increase the single audit expenditure threshold from \$500,000 to \$750,000 for the year ended June 30, 2016.

The Uniform Grant Guidance is available on the Electronic Code of Federal Regulations website under Title 2-Grants and Agreements Part 200 or at the Federal Register address below.

<https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

MANAGEMENT ADVISORY COMMENTS - Continued

New Standard - GASB Statement No. 68 - *Accounting and Financial Reporting for Pensions*

This statement improves the accounting and financial reporting for pensions provided to employees which are administered through trusts or equivalent arrangements with certain criteria. Governments previously were allowed to choose from six different actuarial cost allocation methods, each of which could be applied in two ways - level dollar amount or level percentage, now they are limited to the entry age allocation method and must apply it as level percentage. This will significantly increase the comparability of pension information for Districts. Requirements for note disclosure and required supplementary information are also addressed to create additional transparency. The District will be required to recognize its proportionate share of the net pension liability of the Wisconsin Retirement System. However, this statement does not change how the District should fund its pensions.

The provisions of this statement are effective for financial statement periods beginning after June 15, 2014. Your June 30, 2015 financial statements will be updated for these new reporting requirements.

APPENDIX A

Client: **D.C. Everest Area School District**
Engagement: **D.C. Everest Area School District**
Period Ending: **6/30/2014**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 21				
To record several PBC JEs-effects Cash, AR and deferred revenue				
		PBC		
10 E --- 415 21-----	PUPIL SERVICES		683.00	
10 R 809 514 500000 939 ---	DISTRICT WIDEFEDERAL AID TRANS THRU CCEDB		1,265.00	
50 A 000 000 711000 000 000 000	CLAIM ON CASH		683.00	
10 A 000 000 711000 000 000 000	CLAIM ON CASH			683.00
10 L 000 000 816000 000 000 000	DEFERRED REVENUES			1,265.00
50 E --- 259 25-----	BUSINESS ADMINISTRATION			683.00
50 E --- 259 25-----	BUSINESS ADMINISTRATION			683.00
Total			2,631.00	2,631.00
Adjusting Journal Entries JE # 22				
To record refund due to CESA #9-they double paid a SBS amount. AP is for the net (after fees)				
		7507		
27 R 809 581 500000 000 ---	DISTRICT WIDE Medicaid Transit from CESA		5,130.00	
27 E --- 386 25-----	BUSINESS ADMINISTRATION			525.00
27 L 000 000 811820 000 000 000	VOUCHERS PAYABLE			4,605.00
Total			5,130.00	5,130.00
Adjusting Journal Entries JE # 23				
To record deposits in transit for fund 60 cash.				
		2012		
60 A 301 000 711000 000 000 000	CLAIM ON CASH		2,842.00	
60 L 301 000 814403 000 000 000	GROUP FUNDRAISER			355.00
60 L 301 000 814403 000 000 000	GROUP FUNDRAISER			2,487.00
Total			2,842.00	2,842.00
Adjusting Journal Entries JE # 25				
To adjust dental accrual				
		4300s		
10 L 000 000 817200 000 000 000	DENTAL-CLAIMS PAYABLE		118,798.00	
10 E --- 243 11-----	UNDIFFERENTIATED CURRICU			53,459.00
10 E --- 243 12-----	REGULAR CURRICULUM			45,143.00
10 E --- 243 25-----	BUSINESS ADMINISTRATION			20,196.00
Total			118,798.00	118,798.00
Adjusting Journal Entries JE # 26				
To adjust HRA accrual liability.				
		4300s		
10 L 000 000 817150 000 000 000	HRA PAYABLE		116,155.00	
10 E --- 249 11-----	UNDIFFERENTIATED CURRICU			54,596.00
10 E --- 249 12-----	REGULAR CURRICULUM			41,814.00
10 E --- 249 25-----	BUSINESS ADMINISTRATION			19,745.00
Total			116,155.00	116,155.00
Adjusting Journal Entries JE # 27				
To record capital lease proceeds and expenditures				
		5000s		
10 E --- 551 12-----	REGULAR CURRICULUM		404,671.00	
10 R 809 878 500000 000 ---	Proceeds from Capital Leases			404,671.00
Total			404,671.00	404,671.00
Adjusting Journal Entries JE # 28				
To reclassify CY principal and interest payments on capital lease to proper accounts.				
		5000s		
10 E --- 678 28-----	Principal payments on Capital lease		56,394.00	
10 E --- 688 28-----	Interest payments on Capital lease		10,956.00	
10 E --- 354 12-----	REGULAR CURRICULUM			67,350.00
Total			67,350.00	67,350.00
Adjusting Journal Entries JE # 29				
To adjust transfer and cash for Fund 27 and Fund 10 due to refund of SBS due to CESA				
		PBC		
10 E --- 827 41-----	INTERFUND/OPERATING TRANSFER		4,605.00	
27 A 000 000 711000 000 000 000	CLAIM ON CASH		4,605.00	
10 A 000 000 711000 000 000 000	CLAIM ON CASH			4,605.00
27 R 809 110 411000 000 ---	OPER. TRANSFERS TO DIF FUNDTRANSFR IN-GENERAL FUND			4,605.00
Total			9,210.00	9,210.00
Adjusting Journal Entries JE # 30				
To reclassify Fund 50 revenue				
		PBC		
50 R 834 258 257220 000 ---	LUNCHAUTO LUNCH-CLEARING ACCT		683.00	
50 R 834 259 257220 000 ---	LUNCHOTHER FOOD SERV SALES			683.00

Client:
 Engagement:
 Period Ending:
 Workpaper:

D.C. Everest Area School District
D.C. Everest Area School District
 6/30/2014
 Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Total			<u>683.00</u>	<u>683.00</u>
Adjusting Journal Entries JE # 31		PBC		
To reclassify Fund Balance				
10 Q 000 000 931000 000 000 000	FUND BALANCE-RESERVED		17,304.00	
10 Q 000 000 939900 000 000 000	Unassigned Fund Balance			17,304.00
Total			<u>17,304.00</u>	<u>17,304.00</u>
Adjusting Journal Entries JE # 32		PBC		
To reclassify amount to correct revenue account.				
10 R 809 990 500000 000 --- ---	DISTRICT WIDEMisc. Revenue		85,449.00	
10 R 809 971 500000 000 --- ---	DISTRICT WIDEREFUND OF DISBURS.AIDABL			85,449.00
Total			<u>85,449.00</u>	<u>85,449.00</u>



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Jack E. Stoskopf, Jr., Ed.D.
Assistant Superintendent
Business/Personnel Services

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Kristine Gilmore
FROM: Jack E. Stoskopf, Jr, Assistant Superintendent
RE: Fund 73 Investment Recommendation
DATE: December 22, 2014

The interest rates on our current Fund 73 account dropped from just over 3% to 1.15% on July 1, 2014. This greatly reduced our annual interest earnings on over \$6,000,000. Since that time, I have researched various options including an investment through CESA 6 (with multiple investment choices), an option to invest with multiple different banks through PMA at varying interest rate and terms lengths, and have had discussions with the bank officials at River Valley State Bank.

It is my recommendation to remain conservative with these funds and avoid any potential for a market dip which may result in a large loss of Fund 73 principal, eliminating the option of investing through CESA 6.

River Valley Bank, a strong local supporter of D.C. Everest, has offered us rates comparable to the multiple bank quotes received from PMA. There were a few examples of higher rates for the shorter term CDs in the PMA quotes, but they were not significant. River Valley continues to be a supporter of D.C. Everest. Keeping the funds all in one location and all collateralized allows for efficiencies in tracking interest earnings and completing various account postings.

All funds would remain fully collateralized with River Valley. Following the attached schedule would provide us with the following:

- The ability to renew CDs at potentially higher interest rates after two and three years.
- The opportunity to invest additional dollars at any point in time based on rates.
- Five total years of interest earnings equal to just over 25% of an annual required contribution.

Recommendation:

Approve moving \$4,000,000 in the Fund 73 Trust from the money market account into Sixteen different \$250,000 CDs with the following terms.

Four - \$250,000 2-year CDs

Four - \$250,000 3-year CDs

Eight - \$250,000 5-year CDs.

(See attached schedule)

D.C. Everest Fund 73 Investment Strategy Adjustment - Recommendation

Amount	Term (In Years)	Current Money Market Interest Rate	Current Annual Interest	Full Term Interest Current Rates	Interest Rate (CD)	New Annual Interest Amount	New Full Term Interest Amount
\$250,000.00	2	1.15%	\$2,875.00	\$5,750.00	1.40%	\$3,500.00	\$7,000.00
\$250,000.00	2	1.15%	\$2,875.00	\$5,750.00	1.40%	\$3,500.00	\$7,000.00
\$250,000.00	2	1.15%	\$2,875.00	\$5,750.00	1.40%	\$3,500.00	\$7,000.00
\$250,000.00	2	1.15%	\$2,875.00	\$5,750.00	1.40%	\$3,500.00	\$7,000.00
\$250,000.00	3	1.15%	\$2,875.00	\$8,625.00	1.60%	\$4,000.00	\$12,000.00
\$250,000.00	3	1.15%	\$2,875.00	\$8,625.00	1.60%	\$4,000.00	\$12,000.00
\$250,000.00	3	1.15%	\$2,875.00	\$8,625.00	1.60%	\$4,000.00	\$12,000.00
\$250,000.00	3	1.15%	\$2,875.00	\$8,625.00	1.60%	\$4,000.00	\$12,000.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$250,000.00	5	1.15%	\$2,875.00	\$14,375.00	2.05%	\$5,125.00	\$25,625.00
\$4,000,000.00			\$46,000.00	\$172,500.00		\$71,000.00	\$281,000.00

Net positive affect	\$108,500.00
---------------------	---------------------

- Affords us the ability to renew the two and three year CDs should rates increase
- Affords us the ability to interject additional funds early on if rates increase
- Provides for a five years of interest earnings that equate to approximately 25% of an annual required contribution



D.C. Everest Area School District

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Assistant Superintendent
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MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Kristine Gilmore, Superintendent
FROM: Jack E. Stoskopf, Jr., Ed.D., Assistant Superintendent for Business/Personnel
RE: Miron and Debt Service Defeasance Resolution
DATE: December 2014

Attached is a resolution authorizing the establishment of an escrow account with respect to certain of the general obligation refunding bonds, dated January 4, 2007 and general obligation refunding bonds, dated October 13, 2009 (the "Defeasance Transaction").

The end result of the establishment of this escrow account (needed due to the receipt of the Miron Settlement Funds) will allow us to save an additional estimated amount of \$93,000 in debt service interest and allow us to reduce our annual debt service to tax payers by a minimum of \$220,000 per year for the next six (6) years. In essence, we are returning the Miron funds back to the tax payers.

This work is necessary so we have an expense (to the escrow account) that will offset the deductible receipt of the Miron Funds (already received). Without this process, we would stand to lose state aid on the \$1.39 million received from the settlement as a deductible receipt. That loss of aid is estimated at \$400,000 for 2015-2016. This process will eliminate the possibility of losing aid on those funds.

It is recommended that that the board approves the resolution.

Resolution No. _____

RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS,
THE ESTABLISHMENT OF AN ESCROW ACCOUNT WITH RESPECT
TO AND THE DEFEASANCE OF
CERTAIN OF THE GENERAL OBLIGATION REFUNDING BONDS, DATED JANUARY 4,
2007 AND GENERAL OBLIGATION REFUNDING BONDS,
DATED OCTOBER 13, 2009

WHEREAS, the D.C. Everest Area School District, Marathon County, Wisconsin (the "District") has outstanding its General Obligation Refunding Bonds dated January 4, 2007, (the "2007 Bonds") and its General Obligation Refunding Bonds, dated October 13, 2009 (the "2009 Bonds") which were issued for the purpose of paying the cost of refunding certain outstanding obligations of the District;

WHEREAS, the District has certain debt service funds and settlement funds from Miron Construction on hand (collectively, the "Funds") sufficient to defease a portion of the 2007 Bonds and 2009 Bonds;

WHEREAS, the School Board of the District deems it desirable and in the best interest of the District to transfer and apply such Funds to the defeasance and early redemption of a portion of the 2007 Bonds and the defeasance of a portion of 2009 Bonds;

WHEREAS, since the 2007 Bonds are not currently due or callable, it is necessary for the available Funds to be irrevocably deposited into an escrow account, invested in direct obligations of the United States of America, treated as a portion of the debt service fund for the 2007 Bonds and applied to pay the principal of and interest on all of the 2016 through 2018 maturities, \$300,000 of the 2019 maturity and \$310,000 of the 2020 maturity of the 2007 Bonds (collectively, the "2007 Defeased Obligations") on its maturity date with respect to the 2016 maturity and on their earliest redemption date (April 1, 2016) with respect to all other maturities; and

WHEREAS, since the 2009 Bonds are not callable, it is necessary for the available Funds to be irrevocably deposited into an escrow account, invested in direct obligations of the United States of America, treated as a portion of the debt service fund for the 2009 Bonds and applied to pay the principal of and interest on \$165,000 of the 2015 maturity, \$145,000 of the 2016 maturity, \$155,000 of the 2017 maturity and \$165,000 of the 2018 maturity (collectively, the "2009 Defeased Obligations") (collectively, the 2007 Defeased Obligations and the 2009 Defeased Obligations shall be referred to as the "Defeased Obligations") as the same becomes due.

NOW, THEREFORE, BE IT RESOLVED by the School Board of the D.C. Everest Area School District, Wisconsin, that:

1. Establishment of Escrow Account. The School Board hereby authorizes and directs the officers of the District to enter into an Escrow Agreement in substantially the form attached hereto as Exhibit A with Associated Trust Company, National Association, Green Bay, Wisconsin, as Escrow Agent (the "Escrow Agent") (such form may be modified by said officers prior to its execution, the execution of such Agreement to constitute full approval of the District of any such modifications).

2. Transfer and Deposit to Escrow Account. The School Board hereby authorizes and approves the transfer and deposit of the Funds into the Escrow Account to be established with the Escrow Agent in an amount sufficient, together with earnings thereon, to provide for the payment of the Defeased Obligations concurrently with the execution of the Escrow Agreement, and the subsequent use, investment and disbursement thereof by the Escrow Agent in the manner provided by the Escrow Agreement.

3. Professional Services. The School Board hereby ratifies and approves the retention of PMA Securities, Inc. ("PMA") to provide financial advisory services in connection with this transaction; Quarles & Brady LLP ("Bond Counsel") to provide legal services in connection with this transaction; and Grant Thornton LLP to provide mathematical verification and related services in connection with this transaction.

4. Redemption of the Defeased Obligations, Notice of Defeasance and Redemption. The 2007 Defeased Obligations maturing in 2017 and thereafter are hereby called for redemption on April 1, 2016. The School Board hereby directs the Escrow Agent pursuant to the Escrow Agreement to provide a notice of the defeasance of said 2007 Defeased Obligations and a notice with respect to the redemption of the Defeased Obligations at the times and in the manner set forth in the final Escrow Agreement.

5. Redemption of the Defeased Obligations, Notice of Defeasance. The School Board hereby directs the Escrow Agent pursuant to the Escrow Agreement to provide a notice of the defeasance of said 2009 Defeased Obligations and at the times and in the manner set forth in the final Escrow Agreement.

6. Authorization of Officers and Agents. The School Board hereby authorizes the appropriate officers and agents of the District to work with PMA to review and approve the finalized Escrow Agreement including the escrow deposit and other details, to provide the notices of defeasance and redemption and to execute and deliver all documents required by Bond Counsel with respect to this transaction.

Adopted and recorded December 22, 2014.

Diane Stroik
District President

ATTEST:

Rita A. Kasten
District Clerk

(SEAL)

EXHIBIT A

D.C. EVEREST AREA SCHOOL DISTRICT, WISCONSIN

TO

ASSOCIATED TRUST COMPANY, NATIONAL ASSOCIATION
GREEN BAY, WISCONSIN

AS ESCROW AGENT

ESCROW AGREEMENT

DATED AS OF JANUARY 7, 2015

SECURING A PORTION OF THE
GENERAL OBLIGATION REFUNDING BONDS, DATED JANUARY 4, 2007 AND
GENERAL OBLIGATION REFUNDING BONDS, DATED OCTOBER 13, 2009
OF THE D.C. EVEREST AREA SCHOOL DISTRICT,
MARATHON COUNTY, WISCONSIN

THIS ESCROW AGREEMENT is made and entered into January 7, 2015 by and between the D.C. Everest Area School District, Wisconsin (the "District") and Associated Trust Company, National Association, Green Bay, Wisconsin, a national banking association with trust powers (the "Escrow Agent").

RECITALS

The District has duly issued its General Obligation Refunding Bonds, dated January 4, 2007 (the "2007 Bonds") and General Obligation Refunding Bonds, dated October 13, 2009 (the "2009 Bonds") (or, collectively, the "Prior Issues"), for the purpose of paying the cost of refunding certain outstanding obligations of the District.

There are presently available certain debt service funds and other funds on hand of the District (the "Funds") in an amount that is equal to the amount which, when invested as provided herein, will be required to pay the principal of and interest on a portion of the 2007 Bonds and 2009 Bonds.

It has been determined by the District that it is necessary, desirable and in the best interest of the District to deposit said Funds in an escrow account to pay the principal of and related interest on a portion of the outstanding 2007 Bonds, being all of the 2016 through 2018 maturities, \$300,000 of the 2019 maturity and \$310,000 of the 2020 maturity (the "2007 Defeased Obligations"), on their April 1, 2016 maturity date or early redemption date, as the case may be (the totality of said transaction is referred to herein as the "2007 Defeasance"). The 2007 Defeased Obligations are more fully described on Exhibit A-1 hereto.

It has been determined by the District that it is necessary, desirable and in the best interest of the District to deposit said Funds in an escrow account to pay the principal of and related interest on a portion of the outstanding 2009 Bonds, being \$165,000 of the 2015 maturity, \$145,000 of the 2016 maturity, \$155,000 of the 2017 maturity and \$165,000 of the 2018 maturity (the "2009 Defeased Obligations") on their respective maturity dates (the totality of said transaction is referred to herein as the "2009 Defeasance") (collectively, the 2007 Defeasance and the 2009 Defeasance shall be referred to as the "Defeasance"). The 2009 Defeased Obligations are more fully described on Exhibit A-2 hereto.

To accomplish the Defeasance, the Escrow Agent has been appointed custodian of the District's Funds for the Defeased Obligations until the Defeased Obligations are paid in full.

The execution of this Agreement has been duly authorized by a resolution of the School Board entitled: "Resolution Authorizing the Transfer of Funds, the Establishment of an Escrow Account with Respect to and the Defeasance of Certain of the General Obligation Refunding Bonds, Dated January 4, 2007, and Certain of the General Obligation Refunding Bonds, Dated October 13, 2009" (the "Resolution") adopted by the School Board of the District on December 22, 2014.

In consideration of the mutual covenants contained herein, the parties hereto covenant and agree as follows for the equal and proportionate benefit and security of the holders of the Defeased Obligations:

1. Escrow Deposit. Concurrently with the execution of this Agreement, the District has irrevocably deposited with the Escrow Agent, receipt of which is hereby acknowledged by the Escrow Agent, \$ _____ from the Funds.

The foregoing, along with earnings and interest thereon, shall be held and disposed of by the Escrow Agent only in accordance with this Agreement. The District represents and warrants that the foregoing, if held, invested and disposed of by the Escrow Agent in accordance with this Agreement, will be sufficient, without the need for any further investment or reinvestment, to make all payments required under this Agreement. The Escrow Agent has not determined and is under no obligation to determine whether the amounts deposited hereunder are or will be sufficient to make all of the payments directed to be made hereunder.

2. Acceptance of Escrow. The Escrow Agent acknowledges receipt of the escrow deposit hereunder and accepts the responsibilities imposed on it by this Agreement.

3. Application of Escrow Deposit. There is hereby created by the District and ordered established with the Escrow Agent an account hereby designated, "D.C. Everest Area School District Escrow Account" (the "Escrow Account").

The Escrow Agent shall deposit the amount described above in the Escrow Account to be used as follows:

a) \$ _____ to be used to purchase the \$ _____ principal amount of United States Treasury Certificates of Indebtedness, Notes and/or Bonds - State and Local Government Series ("SLGs"), described on the attached Exhibit B-1, pay for the SLGs from monies in the Escrow Account and hold the SLGs in the Escrow Account;

b) \$ _____ to be used to establish a beginning cash balance in the Escrow Account; and

c) \$ _____ to be used to pay the Issuance Expenses set forth on the attached Exhibit C-1, which the Escrow Agent is hereby authorized to pay.

Except as set forth in Section 9 hereof, the Escrow Account (other than the cash held pursuant to subsection (b) above) shall remain invested in the SLGs, and the Escrow Agent shall not sell or otherwise dispose of the SLGs.

[In addition to the foregoing, the Escrow Agent is hereby directed to reinvest excess investment proceeds accruing in the years _____ to _____ in SLGs as follows:

<u>Amount</u>	<u>Interest Rate</u>	<u>Reinvestment Date</u>	<u>Maturity Date</u>
\$ _____	0.00%	_____	_____
_____	0.00	_____	_____

The Escrow Agent is hereby directed to submit the subscription for these SLGs on behalf of the District, at least seven (7) days in advance of the date of reinvestment (or such other

period of time in advance of the date of reinvestment as is then required by law or regulation) and such subscription shall be in accordance with then applicable law and regulations. The District will cooperate with the Escrow Agent as necessary to allow any subscriptions to be made as described herein.

If SLGs with an interest rate of 0.00% are not available at the time such Escrow Account monies are to be reinvested, the Escrow Agent is hereby directed to reinvest such Escrow Account monies on behalf of the District in direct obligations of the United States of America ("U.S. Government Obligations"), or hold such monies uninvested, as directed by the District, upon the Escrow Agent's receipt, at the expense of the District, of (i) an opinion of the bond counsel for the Defeased Obligations or other nationally recognized firm of attorneys experienced in the area of municipal finance to the effect that such transaction would not cause any of the Defeased Obligations to be an "arbitrage bond" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and the income tax regulations thereunder (the "Regulations") and (ii) a certification from an independent certified public accountant that, after such transaction, the principal of and interest on the U.S. Government Obligations in the Escrow Account will, together with other monies in the Escrow Account available for such purposes, be sufficient at all times to pay, when due, the principal of and interest on the Defeased Obligations.]

The Escrow Account cash flow [(taking into account any reinvestments)] prepared by the Accountant defined below is set forth on Exhibit D-1.

Except [for the foregoing or] as set forth in Section 8 hereof, no reinvestment of amounts on deposit in the Escrow Account shall be permitted.

The Escrow Agent shall apply the monies in the Escrow Account to the payment of the Defeased Obligations in the amounts set forth on the attached Exhibit A-1 and Exhibit A-2 by depositing such amounts with the fiscal agent for the Defeased Obligations on or before the dates such amounts are due.

Grant Thorton LLP, Minneapolis, Minnesota, a firm of independent accountants (the "Accountant"), has delivered to the District, the Escrow Agent, PMA Securities, Inc., the bond insurer for the Prior Issues, if any, and Quarles & Brady LLP, for their purposes, a report stating that the firm has reviewed the arithmetical accuracy of certain computations based on assumptions relating to the sufficiency of forecasted net cash flow from the United States government securities (paragraph (a) above) and any initial cash deposit (paragraph (b) above) to pay the principal of and interest (if any) on the Defeased Obligations when due as described on Exhibit A-1 and Exhibit A-2. Based upon the summarized data presented in its report and the assumption that the principal and interest payments on the United States government securities are deposited in the Escrow Account when due, in its opinion, the proceeds from the United States government securities, plus any initial cash deposit will be sufficient for the timely payment of principal and interest, when due, on the Defeased Obligations.

If at any time it shall appear to the Escrow Agent that the money in the Escrow Account will not be sufficient to make any required payments due to the holders of the Defeased

Obligations, the Escrow Agent shall immediately notify the District. Upon receipt of such notice, the District shall forthwith transmit to the Escrow Agent for deposit in the Escrow Account from legally available funds such additional monies as may be required to make any such payment.

4. Redemption of the 2007 Defeased Obligations. Pursuant to the Resolution, the District has heretofore called the 2007 Defeased Obligations maturing in the years 2017 and thereafter for redemption and authorized and directed the Escrow Agent to give notice of said intended redemption of such 2007 Defeased Obligations by providing appropriate notice (in substantially the form attached hereto as Exhibit E-1) in the manner and at the times set forth on Exhibit E-1, and the Escrow Agent hereby agrees to give such notice.

5. Notice of Defeasance of the 2007 Defeased Obligations. The Escrow Agent is hereby directed and agrees within ten business days after the closing for the 2007 Defeased Obligations to provide a Notice of Defeasance and Redemption, in substantially the form attached hereto as Exhibit F-1, to the registered owners of the 2007 Defeased Obligations, to any fiscal agent for the 2007 Defeased Obligations, and to any others as described in Exhibit F-1. In addition, if the 2007 Defeased Obligations are subject to the continuing disclosure requirements of SEC Rule 15c2-12, the Notice of Defeasance and Redemption should be filed electronically with the MSRB through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

6. Notice of Defeasance of the 2009 Defeased Obligations. The Escrow Agent is hereby directed and agrees within ten business days after the closing for the 2009 Defeased Obligations to provide a Notice of Defeasance, in substantially the form attached hereto as Exhibit F-2, to the registered owners of the 2009 Defeased Obligations, to any fiscal agent for the 2009 Defeased Obligations, and to any others as described in Exhibit F-2. In addition, if the 2009 Defeased Obligations are subject to the continuing disclosure requirements of SEC Rule 15c2-12, the Notice of Defeasance and Redemption should be filed electronically with the MSRB through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

7. The Escrow Agent.

a) Annual Report. The Escrow Agent shall, in the month of February of each year while this Agreement is in effect, and as soon as practicable after termination of this Agreement, forward by first class mail to the District a report of the receipts, income, investments, reinvestments, redemptions and payments of and from the Escrow Account during the preceding calendar year, including in such report a statement, as of the end of the preceding calendar year, regarding the manner in which it has carried out the requirements of this Agreement. The District shall have the right, at any time during business hours, to examine all of the Escrow Agent's records regarding the status and details of the Escrow Account.

b) Separate Funds; Accountability. Except as otherwise permitted under Section 3 hereof, the Escrow Agent shall keep all monies, securities and other properties deposited hereunder, all investments and all interest thereon and profits therefrom, at all times in a special fund and separate trust account, wholly segregated from all other funds and securities on deposit with it; shall never commingle such deposits, investments and proceeds with other funds or securities of the Escrow Agent; and shall never at any time use, pledge, loan or borrow the same in any way. The fund established hereunder shall be held separately and distinctly and not commingled with any other such fund. Nothing herein contained shall be construed as requiring the Escrow Agent to keep the identical monies, or any part thereof, received from or for the Escrow Account, on hand, but monies of an equal amount shall always be maintained on hand as funds held by the Escrow Agent, belonging to the District, and a special account thereof, evidencing such fact, shall at all times be maintained on the books of the Escrow Agent. All uninvested money held at any time in the Escrow Account shall be continuously secured by the deposit in a Federal Reserve Bank or direct obligations of the United States of America in a principal amount always not less than the total amount of uninvested money in the Escrow Account. It is understood and agreed that the responsibility of the Escrow Agent under this Agreement is limited to the safekeeping and segregation of the monies and securities deposited with it for the Escrow Account, and the collection of and accounting for the principal and interest payable with respect thereto.

In the event the Escrow Agent due to any action or inaction required hereunder is unable or fails to account for any property held hereunder, such property shall be and remain the property of the District. Property held by the Escrow Agent hereunder shall not be deemed to be a banking deposit of the District to the extent that the Escrow Agent shall have no right or title with respect thereto (including any right of set-off) and the District shall have no right of withdrawal thereof.

c) Liability. The Escrow Agent shall be under no obligation to inquire into or be in any way responsible for the performance or nonperformance by the District or any paying agent of any of its obligations, or to protect any of the District's rights under any bond proceeding or any of the District's other contracts with or franchises or privileges from any state, county, municipality or other governmental agency or with any person. The Escrow Agent shall not be liable for any act done or step taken or omitted by it, as escrow agent, or for any mistake of fact or law, or for anything which it may do or refrain from doing in good faith and in the exercise of reasonable care and believed by it to be within the discretion or power conferred upon it by this Agreement, except for its negligence or its willful misconduct. The Escrow Agent shall not be responsible in any manner whatsoever for the recitals or statements contained herein, including without limitation those as to the sufficiency of the trust deposit to accomplish the purposes hereof or in the Prior Issues or in any proceedings taken in connection therewith, but they are made solely by the District.

d) Resignations; Successor Escrow Agent. The Escrow Agent may at any time resign by giving not less than 60 days written notice to the District. Upon giving such notice of resignation, the resigning Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor escrow agent. Such court may thereupon, after such notice, if any, as it may deem proper and prescribes, appoint a successor escrow agent of comparable qualifications to those of the resigning Escrow Agent. The resignation of the Escrow Agent shall take effect only upon the appointment of a successor escrow agent and such successor escrow agent's acceptance of such appointment.

Any successor escrow agent shall be a state or national bank, have full banking and trust powers, and have a combined capital and surplus of at least \$5,000,000.

Any successor escrow agent shall execute, acknowledge and deliver to the District and to its predecessor escrow agent an instrument accepting such appointment hereunder, and thereupon the resignation of the predecessor escrow agent shall become effective and such successor escrow agent, without any further act, deed or conveyance, shall become vested with all the rights, powers, duties and obligations of its predecessor hereunder, with like effect as if originally named as escrow agent herein; but nevertheless, on written request of the District or on the request of the successor escrow agent, the escrow agent ceasing to act shall execute and deliver an instrument transferring to such successor escrow agent, upon the terms herein expressed, all the rights, power, and duties of the escrow agent so ceasing to act. Upon the request of any such successor escrow agent, the District shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor escrow agent all such rights, powers and duties. Any predecessor escrow agent shall pay over to its successor escrow agent a proportional part of the Escrow Agent's fee hereunder.

e) Fees. The Escrow Agent acknowledges receipt from the District of the sum of _____ DOLLARS (\$ _____) as and for full compensation for all services to be performed by it as the Escrow Agent under this Agreement. Any out-of-pocket expenses including legal fees and publication costs will be paid by the District as incurred. The Escrow Agent expressly waives any lien upon or claim against the monies and investments in the Escrow Account.

8. Arbitrage. The District has covenanted and agreed and the Escrow Agent hereby covenants and agrees, to the extent any action is within its control and to its knowledge, to and for the benefit of the holders of the Prior Issues, that no investment of the monies on deposit in the Escrow Account will be made in a manner that would cause the Prior Issues to be "arbitrage bonds" within the meaning of Section 148 of the Code or any Regulations promulgated or proposed thereunder.

In order to ensure continuing compliance with Section 148 of the Code and the Regulations, the Escrow Agent agrees that it will not invest the cash balance nor reinvest any cash received in payment of the principal of and interest on the federal securities held in the Escrow Account nor redeem such federal securities except as specifically provided in Section 1 hereof. Said prohibition on reinvestment shall continue unless and until the District requests that such reinvestment be made and shall be restricted to noncallable direct obligations of the United States Treasury. Prior to any such request for reinvestment of the proceeds from the federal securities held in the Escrow Account, the District shall provide to the Escrow Agent: (i) an

opinion by an independent certified public accounting firm that after such reinvestment the principal amount of the substituted securities, together with the earnings thereon and other available monies, will be sufficient to pay, as the same become due, any required interest payments on the Defeased Obligations and all principal of, redemption premium where required, and interest on the Defeased Obligations which have not then previously been paid, and (ii) an unqualified opinion of nationally recognized bond counsel to the effect that (a) such reinvestment will not cause the Defeased Obligations to be "arbitrage bonds" within the meaning of Section 148 of the Code and the Regulations in effect thereunder on the date of such reinvestment, and (b) such reinvestment complies with the Constitution and laws of the State of Wisconsin and the provisions of all relevant documents relating to the issuance of the Prior Issues.

9. Substitute Investments. At the written request of the District and upon compliance with the conditions hereinafter stated, the Escrow Agent shall have the power to request the redemption of the SLGs and to substitute direct obligations of, or obligations which are unconditionally guaranteed by, the United States of America, which are not subject to redemption prior to maturity and which are available for purchase with the proceeds derived from the disposition of the SLGs on the date of such transaction. The Escrow Agent shall purchase such substitute obligations with the proceeds derived from the sale, transfer, disposition or redemption of the SLGs. The transactions may be effected only by simultaneous sale and purchase transactions, and only if (i) the amounts and dates on which the anticipated transfers from the Escrow Account to the fiscal agent or depository for the payment of the principal of and interest on the Defeased Obligations will not be diminished or postponed thereby, (ii) the Escrow Agent shall receive, at the expense of the District, an opinion of a nationally recognized firm of attorneys experienced in the area of municipal finance to the effect that such disposition and substitution would not cause any Defeasance Obligations to be "arbitrage bonds" within the meaning of Section 148 of the Code and the Regulations thereunder; and (iii) the Escrow Agent shall receive, at the expense of the District, a certification from an independent certified public accountant that, after such transaction, the principal of and interest on the U.S. government obligations in the Escrow Account will, together with other monies in the Escrow Account available for such purpose, be sufficient at all times to pay, when due, the principal of, redemption premium, where required, and interest on the Defeased Obligations.

The District hereby covenants that no part of the monies or funds at any time in the Escrow Account shall be used directly or indirectly to acquire any securities or obligations, the acquisition of which would cause any Defeasance Obligations to be "arbitrage bonds" within the meaning of Section 148 of the Code and the Regulations thereunder.

10. Miscellaneous.

a) Third Party Beneficiaries. This Agreement has been entered into by the District and the Escrow Agent for the benefit of the holders of the Defeased Obligations, and is not revocable by the District or the Escrow Agent, and the investments and other funds deposited in the Escrow Account and all income therefrom have been irrevocably appropriated for the payment and any redemption of the Defeased Obligations and interest thereon when due, in accordance with this Agreement. This Agreement shall be binding upon and shall inure to the benefit of the District and the Escrow Agent and their respective successors and assigns. In addition, this Agreement shall constitute a third party beneficiary contract for the benefit of the

owners of the Defeased Obligations. Said third party beneficiaries shall be entitled to enforce performance and observance by the District and the Escrow Agent of the respective agreements and covenants herein contained as fully and completely as if said third party beneficiaries were parties hereto.

b) Severability. If any section, paragraph, clause or provision of this Agreement shall be invalid or ineffective for any reason, the remainder of this Agreement shall remain in full force and effect, it being expressly hereby agreed that the remainder of this Agreement would have been entered into by the parties hereto notwithstanding any such invalidity.

c) Termination. This Agreement shall terminate upon the payment of all of the principal of and interest on the Defeased Obligations. The parties realize that some of the amounts hereunder may remain upon termination. Any amounts remaining upon termination shall be returned to the District. Termination of this Agreement shall not, of itself, have any effect on the District's obligation to pay the Defeased Obligations.

d) Indemnification. The District agrees to hold the Escrow Agent harmless and, to indemnify the Escrow Agent against any loss, liability, expenses (including attorney's fees and expenses), claims, or demand arising out of or in connection with the performance of its obligations in accordance with the provisions of this Agreement, except for gross negligence or willful misconduct of the Escrow Agent. The foregoing indemnities in this paragraph shall survive the resignation or removal of the Escrow Agent or the termination of the Agreement.

e) Governing Law. This Escrow Agreement shall be construed, interpreted and governed by and under the laws of the State of Wisconsin.

f) Execution in Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed by their duly authorized officers on the date first above written.

D.C. EVEREST AREA SCHOOL DISTRICT,
MARATHON COUNTY, WISCONSIN

By: _____
District President

(SEAL)

By: _____
District Clerk

ASSOCIATED TRUST COMPANY, NATIONAL
ASSOCIATION, GREEN BAY, WISCONSIN,
as Escrow Agent

By: _____

(SEAL)

And: _____

(Defeased Obligations)

EXHIBIT A-1

D.C. Everest Area School District, Wisconsin
General Obligation Refunding Bonds
Dated January 4, 2007

[to be inserted from final verification report]

DRAFT

* [The Defeased Obligations maturing on or after _____ are to] To be called for prior payment at 100% on _____, _____
[and are the only portion of the Prior Issues/ _____ subject to the terms of this Escrow Agreement.]

Fiscal Agent: Associated Trust Company, National Association
Green Bay, Wisconsin

Depository: The Depository Trust Company
New York, New York

(Defeased Obligations)

EXHIBIT A-2

D.C. Everest Area School District, Wisconsin
General Obligation Refunding Bonds
Dated October 13, 2009

[to be inserted from final verification report]

DRAFT

* [The Defeased Obligations maturing on or after _____ are to] To be called for prior payment at 100% on _____, _____
[and are the only portion of the Prior Issues/ _____ subject to the terms of this Escrow Agreement.]

Fiscal Agent: Associated Trust Company, National Association
Green Bay, Wisconsin

Depository: The Depository Trust Company
New York, New York

EXHIBIT B-1

U.S. TREASURY SECURITIES

(State and Local Government Series)

For Delivery January 7, 2015

(See Attached Subscription Forms)

DRAFT

EXHIBIT C-1

AUTHORIZED ISSUANCE EXPENSES

Financial Advisory Services, PMA Securities, Inc.	\$ _____
Escrow Agent, Associated Trust Company, National Association	_____
Escrow Verification, Grant Thornton LLP	_____
Legal Services, Quarles & Brady LLP	<u>3,500</u>
Total:	\$ _____

DRAFT

EXHIBIT D-1

ESCROW ACCOUNT CASH FLOW

(SEE ATTACHED)

DRAFT

EXHIBIT E-1

NOTICE OF CALL*

Regarding

D.C. EVEREST AREA SCHOOL DISTRICT
MARATHON COUNTY, WISCONSIN
GENERAL OBLIGATION REFUNDING BONDS
DATED JANUARY 4, 2007

NOTICE IS HEREBY GIVEN that the Bonds of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called by the District for prior payment on April 1, 2016 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
04/01/17	\$ 25,000	4.00 %	233087KL8
04/01/18	25,000	4.125	233087KM6
04/01/19	300,000	4.25	233087_____
04/01/20	310,000	4.25	233087_____

The District's Escrow Agent shall deposit federal or other immediately available funds sufficient for such redemption at the office of The Depository Trust Company on or before April 1, 2016.

Said Bonds will cease to bear interest on April 1, 2016.

By Order of the
School Board
D.C. Everest Area School District
District Clerk

Dated _____

* To be provided by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by The Depository Trust Company, to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to April 1, 2016 and to the MSRB. Notice shall also be provided to Financial Security Assurance Inc. or any successor, the bond insurer of the Bonds.

In addition, if the Bonds are subject to the continuing disclosure requirements of SEC Rule 15c2-12 effective July 3, 1995, this Notice should be filed electronically with the MSRB through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

EXHIBIT F-1*

NOTICE OF PARTIAL DEFEASANCE AND REDEMPTION
OF THE GENERAL OBLIGATION REFUNDING BONDS, DATED JANUARY 4, 2007
OF THE D.C. EVEREST AREA SCHOOL DISTRICT, WISCONSIN (THE "2007 BONDS")

Notice is given that the 2007 Bonds described below (the "2007 Defeased Obligations"), of the D.C. Everest Area School District, Wisconsin (the "District") have been defeased by the District pursuant to an Escrow Agreement dated January 7, 2015 between the District and Associated Trust Company, National Association, Green Bay, Wisconsin (the "Escrow Agent").

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
4/1/16	\$25,000	4.00%	233087KK0**
4/1/17	25,000	4.00	233087KL8**
4/1/18	25,000	4.125	233087KM6**

<u>Maturity Date</u>	<u>Original CUSIP</u>	<u>Original Amount</u>	<u>Defeased CUSIP</u>	<u>Defeased Amount</u>	<u>Non-Defeased CUSIP</u>	<u>Non-Defeased Amount</u>
4/1/19	233087KN4	\$1,735,000	233087**	\$300,000	233087__	\$1,435,000
4/1/20	233087KP9	1,800,000	233087**	310,000	233087__	1,490,000

The District has instructed the Escrow Agent to call the 2007 Defeased Obligations maturing in the years 2017 and thereafter for redemption on April 1, 2016. The District has irrevocably deposited United States government securities and cash in escrow with the Escrow Agent in an amount which, together with investment income on it, is sufficient to pay the principal of and interest on the 2007 Defeased Obligations as the same becomes due up to and including April 1, 2016 and to redeem the 2007 Defeased Obligations maturing in the years 2017 and thereafter on April 1, 2006 at a price of par plus accrued interest to April 1, 2016. Interest on the 2007 Defeased Obligations will cease to accrue on April 1, 2016.

Dated: January 7, 2015.

Associated Trust Company, National Association
as Escrow Agent

* Within ten business days after the date of this Escrow Agreement, notice shall be provided to the registered owners of the 2007 Defeased Obligations, to any fiscal agent for the 2007 Defeased Obligations and to the MSRB. Notice shall also be provided to Financial Security Assurance Inc., or any successor, the bond insurer of the 2007 Bonds.

** Indicates defeasance of full CUSIP.

In addition, if the 2007 Defeased Obligations are subject to the continuing disclosure requirements of SEC Rule 15c2-12 effective July 3, 1995, this Notice should be filed electronically with the MSRB through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

EXHIBIT F-2*

NOTICE OF PARTIAL DEFEASANCE
OF THE GENERAL OBLIGATION REFUNDING BONDS, DATED OCTOBER 13, 2009
OF THE D.C. EVEREST AREA SCHOOL DISTRICT, WISCONSIN (THE "2009 BONDS")

Notice is given that the 2009 Bonds described below (the "2009 Defeased Obligations"), of the D.C. Everest Area School District, Wisconsin (the "District") have been defeased by the District pursuant to an Escrow Agreement dated January 7, 2015 between the District and Associated Trust Company, National Association, Green Bay, Wisconsin (the "Escrow Agent").

<u>Maturity Date</u>	<u>Original CUSIP</u>	<u>Original Amount</u>	<u>Defeased CUSIP</u>	<u>Defeased Amount</u>	<u>Non-Defeased CUSIP</u>	<u>Non-Defeased Amount</u>
4/1/15	233087KZ7	\$200,000	233087**	\$165,000	233087	\$35,000
4/1/16	233087LA1	175,000	233087**	145,000	233087	30,000
4/1/17	233087LB9	205,000	233087**	155,000	233087	50,000
4/1/18	233087LC7	215,000	233087**	165,000	233087	50,000

The District has irrevocably deposited United States government securities and cash in escrow with the Escrow Agent in an amount which, together with investment income on it, is sufficient to pay the interest on the 2009 Defeased Obligations up to and including their respective maturity dates and to redeem the 2009 Defeased Obligations on their respective maturity dates at a price of par plus accrued interest their respective maturity dates. Interest on the 2009 Defeased Obligations will cease to accrue on their respective maturity dates.

Dated: January 7, 2015.

Associated Trust Company, National Association
as Escrow Agent

* Within ten business days after the date of this Escrow Agreement, notice shall be provided to the registered owners of the 2009 Defeased Obligations, to any fiscal agent for the 2009 Defeased Obligations and to the MSRB.

** Indicates defeasance of full CUSIP.

In addition, if the 2009 Defeased Obligations are subject to the continuing disclosure requirements of SEC Rule 15c2-12 effective July 3, 1995, this Notice should be filed electronically with the MSRB through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Steven Pophal
Director of Secondary Education

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

To: Dr. Gilmore
From: Steve Pophal
Date: December 1, 2014
Subject: Global Education Achievement Certificate

Please include the Global Education Achievement Certificate (attached) on the December School Board agenda for the Board's review and consideration for approval. The Wisconsin Global Education Achievement Certificate is designed to promote cross-curricular global competency for students in grades 9-12 by blending successful completion of world language and varied additional coursework, participation in globally focused pursuits/co-curricular activities and volunteering to perform globally focused community service.

Global Education Achievement Certificate

The WI Global Education Achievement Certificate is designed to promote cross-curricular global competency for Senior High students. Students will take a variety of courses throughout their Senior High career to prepare for college and/or work. Students will earn a “B” or better in all classes associated with the certificate.

Coursework (at least 8 credits):

-World Language Coursework:

- 4 credits of one World Language

-Additional Coursework (at least 4 credits):

- Second World Language (at least one year) 1+ Credit(s)
- International Business .5 Credit
- AP Language and Composition 1 Credit
- AP Literature 1 Credit
- Themes in Literature .5 Credit
- AP Environmental Science 1 Credit
- AP Human Geography 1 Credit
- AP European History 1 Credit
- AP World History 1 Credit
- Global Studies .5 Credit
- AP Comparative Politics .5 Credit
- Songspellers 1 credit
- Concert Choir 1 credit

Cultural Literacy:

Students will complete eight independent reviews/reflections. At least four books will be read accompanied by a written reflection from the student. Other cultural/international projects may include film, art, music etc. Projects must be preapproved by the mentor.

School Sponsored/Co-Curricular Activities:

Students will participate in at least four co-curricular or school sponsored activities with a global focus. These activities may include:

- Participation in Chinese/French/German/Spanish Club.
- Culture Club (Junior High)
- French immersion trip.
- German immersion trip.
- Spanish immersion trip.
- Adventure Care instructor.
- Adventure Day Language activity. (Junior High)
- Host an exchange student.
- Educational Tour.
- Regular communication with individuals from other countries. (e-mail, skype etc.)

Community Service:

Students will complete a globally focused service project involving at least twenty hours of work. The project must be approved by the mentor.

Implementation:**2014-2015**

1. DC Everest school board approval.
2. DPI approval.
3. In October, the World Language Curriculum Coordinator will sit down with guidance counselors to explain the certificate and how students will earn and benefit from it.
4. Eighth graders will be introduced to the certificate by their World Language teachers (if taking one) and/or guidance counselors.
5. World Language Curriculum Coordinator will update the course description book to add "Global Achievement Certificate" information.
6. "Global Achievement Certificate" tab will be added to the Junior High web page.
7. World Language Curriculum Coordinator will present information at the Junior Parent scheduling night.
8. January - February 2015 - students register for "Global Education Achievement Certificate".
9. World Language Curriculum Coordinator will receive the list of students.
10. Additional information sent home with students for the 2015-2016 school year in May.
11. World Language Curriculum Coordinator will assign students to mentors.

2015-2016

1. Students meet with mentors during the second or third week of school. Begin talking about "Cultural Literacy" project ideas.
2. Students and mentors will meet once a quarter to monitor progress.
3. Students and mentors will meet at scheduling time.
4. Students will update "Global Education" chart (google doc) at the end of the semester/year.
5. World Language Curriculum Coordinator will check in with mentors throughout the year.
6. World Language Curriculum Coordinator will monitor student progress (google doc chart).
7. World Language Curriculum Coordinator will assign new mentors as students move to the Senior High.

Requirements come from the Wisconsin Department of Instruction

Global Education Achievement Certificate	9th Grade	10th Grade	11th Grade	12th Grade
World Language				
Additional Coursework				
Cultural Literacy				
Co-Curricular Activities				
Community Service				



To: School Board
From: Dr. Kristine A. Gilmore, Superintendent
Subject: Wisconsin Gateways Initiative With China
Date: December 17, 2014

Attached is information on the Wisconsin Gateways Initiative with China to create exclusive pipelines with Wisconsin high schools. The proposal might extend the opportunity for other countries to study in Wisconsin, bringing much-needed diversity to our communities. These opportunities are in line with the Everest mission to have students "...prepared to meet the challenges of an ever-changing global society." These students would pay full tuition to attend our school district.

I recommend Board approval for administration to enter into a memorandum of understanding to develop a partnership with a school district in China.

Introduction to the Wisconsin Gateways Initiative with China

Who is spearheading this initiative?

The Jiangsu Provincial Department of Education in China is working with the International Program Department of the Jiangsu Broadcasting Corporation to establish pathways for select students from high schools in the province to study at schools in Wisconsin. Kevin Qiao (Qiao Yang), who is head of the International Program Department for the Jiangsu Broadcasting Corporation, is working in partnership with Annie Wu, an educational program coordinator based in China, to develop the pathway concept and are focusing their efforts on Wisconsin.

In fall 2013, Tim Urbonya, Director of International Education for the University of Wisconsin Colleges, introduced a delegation of administrators and instructors from the School District of Janesville to Annie Wu and Kevin Qiao. That visit in China led to an initial partnership that started with a delegation of more than 100 primary, middle and high school students from China participating in a 2014 summer camp in Janesville. In fall 2014, the Janesville school district also enrolled the first intake of high students from China and anticipates increasing enrollments from China in the coming years.

What are the next steps?

In the second phase of this initiative, we are looking to expand this collaboration to school districts surrounding three additional UW Colleges campuses. Next steps will involve signing general memorandums of understanding as soon as possible, holding and training meeting for participating districts by December, followed by a visit to China in late March-early April to meet education officials there and then hosting a delegation of Chinese officials to visit Wisconsin in April-May. The goal in the first year would be create short-term summer programs in each of these locales by summer 2015 and to have at least some of the districts certified and ready to receive and enroll at least a handful of full-time, degree-seeking F-1 students in those communities by fall 2015. UW-Marshfield, UW Marathon and UW Fox Valley have identified six potential school districts interested in pursuing partnerships.

What is the long-term goal of this initiative?

The long-term goal would be to potentially expand these alliances to include districts surrounding all 13 UW Colleges campuses throughout the state and to open pathways for students not only from China but other countries of the world to study in Wisconsin.

Why is this good for Wisconsin?

An influx of international students will bring much-needed diversity to our communities throughout the state of Wisconsin and help them to take steps to internationalize and reach out to the rest of the world. These incoming students will also pay tuition to study at both the high school and university level, bringing equally critical revenue districts and campuses at a time of declining state support. Finally, these international alliances open possibilities for increased study abroad opportunities for Wisconsin students and international professional development opportunities for local school district staff.

Wisconsin Gateways Initiative with China

The University of Wisconsin Colleges is working in collaboration with Annie Wu, who is assisting the Jiangsu Provincial Department of Education in developing partnerships with Wisconsin high schools. Annie also assists the Zhangjiagang School District in the Suzhou area of China. The school district has 35 pre-schools, 34 elementary schools, 27 middle schools, 7 public high schools, 3 private high schools, 5 vocational schools and 1 charter school with a total of 118,758 students and more than 8,000 staff. The city of Zhangjiagang has a population of more than 1 million. Annie also represents large schools in Haiyan and Yancheng, near Nanjing. Meanwhile, she also is working with the Wenzhou city department of education, which plans to build a K-12 international school and would like, if possible, to create exclusive pipelines with high schools in Wisconsin. All of this hinges on being able to connect and set up partnerships with a sufficient number of school districts in our campus service areas.

Potential areas of collaboration

- Establish sister school relationships
- Offer summer/winter camps in the U.S.
- Develop exchange programs for both students and teachers
- Share curriculum particularly at the middle and high school level to assist the Chinese schools in receiving accreditation
- Recruit international students from China to attend high schools in the cities served by UW Colleges campuses

What local Wisconsin school districts would need to consider and prepare:

- Be open to potentially visiting the high schools in China in order to sign agreements
- Apply for F-1 visa status. The process involves paperwork and a site visit by Homeland Security. The total cost for obtaining the right to offer international students F-1 visas is about \$2,300
- Determine the level of home stays the district is able to provide
- Set academic and ESL admission standards
- Determine a tuition price
- Consider the level of ESL support and other support needed to accommodate international students

Three Potential Options for Chinese High School Students:

Pathway 1: 2+1

1. Sophomore, junior years in China.
2. Senior year at local Wisconsin high school; Wisconsin high school grants diploma
3. Enroll at a UW Colleges campus for two years

Pathway 2: 2+College

1. Sophomore, junior years in China.
2. Senior year enroll directly into a UW Colleges campus

Pathway 3: 1+1+1

1. Sophomore year in China
2. Junior year at local Wisconsin high school
3. Senior year: Dual enrollment in Wisconsin high school and UW Colleges with UW Colleges granting the visa and the Wisconsin high school issuing the diploma
4. Continue second year of study at UW Colleges

Why are the Chinese interested in studying in Wisconsin?

Our prospects for enrolling international students have increased significantly in the past few years and the trends point towards more opportunities. First, the U.S. is largely viewed as the premiere destination for both secondary and post-secondary education. What has held down enrollments have been restrictive visa policies. The U.S. government has loosened its visa policies in many areas of the world, particularly in Asia and specifically in China. So it is now easier for students to obtain visas to study in the U.S.

Second, as the middle class grows, in countries throughout the planet, more parents can afford to send their students abroad to study. Nor more so is that true than in China.

Finally, although we are somewhat late to the game, the timing of our push to reach out to international students is probably right. The initial influxes of international students, particularly from Asia, were concentrated on the East and West coast states. What that means is that those students are going to be enrolled largely in places where they are likely to spend most of their time interacting with classmates from their own countries and therefore not improving their English or immersing themselves in the culture. International parents don't want this. They want their children to be interacting with Americans. So the Midwest is increasingly seen as a safe, affordable destination in which students can have that immersion experience. Ironically, our shortcoming – a general lack of diversity in Wisconsin – is actually our advantage. So by taking advantage of this “shortcoming,” we have a chance to eliminate it by bringing in students from diverse backgrounds.

Proposed Timeline

November-December 2014	Sign general MOUs between Chinese provincial and municipal education bureaus, Wisconsin school districts and the corresponding UW Colleges campus
December 2014	Interested School Districts meet together to plan next steps and receive initial orientation on how to enroll international students
Winter 2014	School districts apply for Student and Exchange Visitor Program (SEVP) certification to obtain permission to issue the I-20, which allows prospective international students to apply for an F-1 visa to study in that district.
Late March 2015	UW Colleges and participating school district officials travel to China to meet with education bureaus and schools to discuss partnerships
April 2015	Provincial and municipal education bureau officials from China visit Wisconsin, meeting with DPI, UW System, UW Colleges and participating school district officials
July-August 2015	Participating school districts and UW Colleges campus host delegation of high school students for three-week summer program
Fall 2015	Participating school districts that receive SEVP certification begin enrolling initial intake of students

Memorandum of Understanding

between

(NAME OF CHINESE EDUCATION BUREAU),

The School District of (NAME OF DISTRICT)

and

THE UNIVERSITY OF WISCONSIN-(NAME OF CAMPUS)

(SCHOOL DISTRICT)学区和(BUREAU NAME)教育局合作备忘录

For the Establishment of a

Cooperative and Collaborative Education Arrangement

关于建立合作与协作的办学协议

I. Goals of the Cooperation 合作目标

The overall goal of this cooperation and collaboration agreement is to promote international exchange in education between the United States and the People's Republic of China, specifically the (NAME) Education Bureau, the School District of (NAME OF DISTRICT) and the University of Wisconsin-(NAME OF CAMPUS). The Partners will develop a framework through which they may achieve the following purposes:

该合作协议的总体目标是促进中美间的，特别是简斯维尔学区和南京市教育局之间的国际教育交流。双方将合作建立一个框架，以达到以下目的：

- Promote the advancement of global education in both countries
- 促进两国全球化教育的发展
- Strengthen the relationship and broaden the international understanding and appreciation for each partner's leaders, teachers, students, communities, and cultures
- 加强两国关系，拓宽对双方的领导、老师、学生、社区和文化的国际理解和认识
- Encourage the development and exchange of educational ideas and practices
- 鼓励教育理念和教育实践的发展和交流
- Provide shared developmental opportunities for each partner's leaders, teachers, students, communities
- 为双方的领导、老师、学生、社区等提供共享的发展机遇
- Promote the advancement of global ethics in each educational institution and community
- 促进教育机构和社区内的全球理念的发展

II. Activities: Following are possible activities to demonstrate cooperation and collaboration between the (NAME) Education Bureau, the School District of (NAME OF DISTRICT) and the University of Wisconsin-(NAME OF CAMPUS):

活动：以下是为展现简斯维尔学区和南京市教育局之间的合作与协作而可能开展的活动。

- (1) Invitation and inclusion in each partners' professional programs or conferences
邀请和融入双方举办的专业项目或会议
- (2) Establishment and coordination of each partners' educational and professional activities, including:
开展和协调双方的教育活动和专业活动, 包括:
 - a. Establishment of sister schools with the local schools, especially through digital classroom connections
与当地学校开办姐妹校, 通过数字化的课堂进一步强化合作关系
 - b. Development of student, teacher, and administrator exchanges for a variety of academic subjects, including English/Chinese language, Math, Science, Social Studies/History, Music and the Arts.
开展各种学科内学生、教师和行政、管理人员之间的交流, 包括英语/汉语, 数学, 理科, 社会学科/历史, 音乐和艺术等
 - c. Providing a platform for local universities recommended by (NAME) Education Bureau to promote at The School District of (NAME OF DISTRICT) and encourage local students who might have interest in studying in China to apply those universities with scholarship programs
为南京市教育局推荐的本地高等院校提供平台, 在简斯维尔学区进行学校推广, 并鼓励对留学中国有兴趣的简斯维尔学区的学生申请设有奖学金项目的高等院校
 - d. Collaboration during regular academic semesters and winter and summer breaks for curriculum and instructional strategy development for staff and students
在常规学期课程和寒暑假期间, 为师生员工在课程设置和教学策略的发展方面提供合作机会
 - e. Summer and Winter Institutes/Youth Research Institutes to promote specific topics
组织寒暑期学院或青少年研究所做专题推广, 邀请中国学生前往美国访问
 - f. Presentations at conference and workshops
会议和专题研讨会展示
 - g. Sharing of professional development activities through two-way interactive video connections
通过双向互动视频, 分享专业拓展活动
 - h. Dual high school certificate program (2+1)
高中合作办学项目 (2+1)
- (3) Encourage dialogue and collaboration to provide a shared opportunity and platform of international education for students, teachers, administrators, and parents
鼓励对话和协作, 为学生、教室、行政人员和家长提供国际教学的共享机会和平台
- (4) Fostering of inquiry and reflection on significant educational issues across both China and the United States
推动关于中美两国重大教育问题的探究和思考
- (5) Information and materials sharing through each organization's Web site, international online discussion, professional development, and collaboration forum/program for each partner's teachers, students, parents, and communities
通过双方的网站、国际在线讨论、专业发展和为双方教师、学生、家长和社区举办的合作论坛/项目, 进行信息和资源共享
- (6) Development of other projects as defined and agreed upon by the partners
开发由双方共同确定并同意的其他项目

III. Pre-School to High School Foreign School (K1-12) 国际学校

The (NAME) Education Bureau and the School District of (NAME OF DISTRICT) may choose to develop a Pre-School through Senior 3 (12th Grade or K1-12) Foreign School that would involve (1) a facility in China and school operation management, (2) curriculum development/transfer, (3) active team teaching, and (4) digital video classrooms.

南京市教育局和简斯维尔学区可选择创办一所全学年制的国际学校（从幼儿园到高中），包括 1) 校园设施建设和学校的运行管理，2) 课程的开发和学分的转换，3) 团队的协同教学，和 4) 数字化课堂。

If the parties to this Memorandum of Understanding choose to develop such a school, additional dialogue and discussion may result in additional documentation to guide its creation and management.

如果合作双方选择创办这样一所学校，需要更多的相关对话和讨论，以及产生更多的文件来指导学校的建立和管理。

IV. Costs 费用

Any cooperative and collaborative activities involving costs will be agreed upon by the Partners in advance. Unless otherwise agreed upon, each Partner will be responsible for all costs related to its own participation.

任何涉及费用的合作与协作活动由双方提前商定。除另有约定，双方各自承担其参与活动的所有费用。

V. Effective Date and Terms 生效日期和有效条款

This Memorandum of Understanding is available in both English and Chinese versions in duplicate. It will be effective after signatures by each Partner, on the date of the last signature, and will remain in effect for a period of five years.

本合作备忘录中英文版本一式两份。合作双方签字后生效，有效期五年。

This Memorandum of Understanding may, upon review, discussion, and agreement by each party be renewed on the date of its expiration and may be amended with the written consent of both Partners. 经审查、讨论、和双方共同协议，本合作备忘录可在失效之日续约，并可由双方书面同意对备忘录进行修改。

This Memorandum of Understanding does not create a joint venture, does not make either party an agent of the other, and is not intended to create a legally binding commitment of either party to the other. It is intended to reflect the common understanding of the parties as they proceed to pursue their mutual objectives.

本合作备忘录并非旨在创建一个合资企业，也不会使任何一方成为另一方的代理，或试图建立一方对另一方的具有法律约束的承诺。本备忘录意图在双方追求共同目标的过程中体现共识。

Each Partner may choose to end the common understanding and the relationship reflected herein at any time by giving notice to the other Partner. The giving of notice by one party to the other of an intent to discontinue the relationship in the future will not terminate any future binding legal obligations created in furtherance of the objectives set forth in this Memorandum, but it is not the

DRAFT

intent of the parties to create such legal obligations by signing this Memorandum.

任何一方可选择在任何时候向另一方发出通知，终止本协议所提出的共识及合作关系。由一方发往另一方意在终止未来合作关系的通知并不会终止未来任何因推动本备忘录中所述目标而产生的相关法律义务，但是双方并不意图通过签订本备忘录而产生这些法律义务。

In witness, whereof, the undersigned, being duly authorized by their respective representatives, have signed this Memorandum of Understanding.

兹有下列经双方各自代表正式授权的签署人在本合作备忘录上签字，以兹证明。

(NAME) Education Bureau, (CITY/PROVINCE), China
(BUREAU NAME)教育局, (CITY/PROVINCE), 中国

_____ Date _____

School District of (NAME OF DISTRICT), Wisconsin, USA
简斯维尔学区, 威斯康辛, 美国

_____ Date _____

University of Wisconsin-(NAME OF CAMPUS), (CITY), Wisconsin, USA
(NAME OF CITY),威斯康辛, 美国

_____ Date _____

**D.C. EVEREST
SENIOR HIGH SCHOOL**

6500 Alderson Street
Weston, WI 54476

To: Dr. Kristine Gilmore
From: Thomas W. Johansen
Date: December 12, 2014
Subject: Out-of-Country Trip

I received a request from the Social Studies and English Departments for the approval of an 11-day trip to Europe June 23-July 3, 2015. This trip aligns with the AP Literature and Composition and the AP European History curricula and will provide first hand experiences that will deepen understanding of European culture, history and literature. The group plans to visit Ireland, Wales, and London. Several students have expressed interest and 2 teachers have confirmed their availability to chaperone the trip. There are no district expenses for this trip. Students will raise money through fund raisers to help with their trip expenses.

I am asking that you bring this request to the attention of the School Board for the approval of the trip. Thank you for your assistance in this matter.



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Jack E. Stoskopf, Jr., Ed.D.
Assistant Superintendent
Business/Personnel Services

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Kristine Gilmore, Superintendent
FROM: Jack E. Stoskopf, Jr. Asst. Superintendent
RE: On-Line Payments (Infinite Campus Parent Portal)
DATE: December 22, 2014

The district has completed all the steps necessary to provide parents the option of paying fees, fines, resale, and other charges via credit card through the on-line parent portal in Infinite Campus.

The advantages of providing this option include but are not limited to:

- Convenience for parents
- Not having to send money to school with students
- Less handing of checks and cash in our school offices and classrooms
- Reducing the amount of work related to NSF (Not Sufficient Funds) checks that bounce
- Immediate awareness of balance due for parents
- Reduction in the amount of funds handled by teachers for resale purchases

There is no initial cost to use the fee pay module; however, there are some associated fees. We are permitting the use of MasterCard, Visa, Discover, and Diners Club. Below is a list of associated Fees:

One time parent registration set up fee:	\$.50
Credit Card Transaction fee:	\$.35
Credit Card Charge:	2.35%
Infinite Campus Software Use Fee:	1.15%

We propose to add a "convenience fee" to the credit card transaction to assist in recovering some of the costs to offer this payment option. This is very common in school districts. The district will be absorbing some of these fees in exchange for all the advantages listed above. It will depend on the size of the transaction.

The ability to pay fees with a credit card will become active beginning January 5, 2015. Parents and staff will have the second semester to become aware and familiar with this option prior to the rush of paying many fees which occurs at the beginning of each school year.

Recommendation:

Approve the convenience fee in the amount of \$1.00 per transaction.



D.C. Everest Area School District

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Weston, WI 54476
Phone 715-359-4221

Jack E. Stoskopf, Jr., Ed.D.
Assistant Superintendent
Business/Personnel Services

MISSION STATEMENT

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TO: Dr. Kristine Gilmore, Superintendent
FROM: Jack E. Stoskopf, Jr., Ed.D., Assistant Superintendent for Business/Personnel
RE: Co-Curricular Worker Compensation Plan
DATE: December 2014

This memo is to request that the board approve the attached pay matrix for in-district and out-of-district athletic event workers. There have been occasional inconsistencies in amounts being paid depending on the level of events (SH, JH, MS), length of events, and level of job responsibility.

I asked the athletic directors to develop a pay plan that will bring consistency to the amount compensated for all events and all jobs (attached). Dr. Gilmore and I reviewed this document and support their recommendations. These standard amounts fit within the budget for athletics.

It is recommended this pay matrix for athletic workers be approved.

Sport/Assignment	Football	Soccer	Volleyball	Swimming	Cross Country	Basketball	Wrestling	Hockey	Swimming	Track	Baseball	Softball	Soccer
Scoreclock	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50
Timer/book	\$30/\$50				\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50		\$30/\$50	\$30/\$50	\$30/\$50	
Spotter	\$30/\$50												
Chains	\$30/\$50												
Line Judge			\$30/\$50										
Announcer	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50		\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50	\$30/\$50
Crowd control	\$35				\$35			\$35		\$35			
Tickets	\$35 - \$50	\$35 - \$50	\$35 - \$50			\$35 - \$50	\$35 - \$50	\$35 - \$50					\$35 - \$50
Meet Manager	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60
Varsity Level table	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra	\$5 extra
Tournaments - timed	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150	\$60 - \$150



To: School Board
From: Dr. Kristine A. Gilmore, Superintendent
Subject: Law Enforcement Officers Possessing Firearms on District Property
Date: December 17, 2014

Everest Metro PD Chief Wally has approached the district about a memorandum of agreement permitting law enforcement officers, even when not acting within their official capacities, the possession of firearms (including concealed firearms) in, on, or within 1000 feet of school grounds. Wisconsin §948.605(2)(b)1m allows districts and law enforcement to have these memorandums of understanding.

I recommend approval for administration to enter into memorandums of understanding with area police departments as considered in the best interest of the safety of students and the community.



To: School Board
From: Dr. Kristine A. Gilmore, Superintendent
Subject: Tiered System for Senior High Athletic Program
Date: December 9, 2014

After review of the D.C. Everest Athletic Program, I recommend the following proposal to create a tiered system for sports to delineate district financial support:

- **Tier 1 – WIAA recognized, E letter applicable, part of conference play, collect district fee:**
 - District provides coaches, transportation, and budget from athletic budget.
- **Tier 2 – E letter applicable, collect district fee:**
 - District provides coach and supports transportation and fees as possible.
- **Tier 3 – District club sport, collect minimal club district fee:**
 - Athletic Director provides some financial support through E Club, etc., when feasible.

Examples:

Tier 1 – Football, cross country, volleyball, soccer, swimming, basketball, hockey, wrestling, track, baseball, softball, golf

Tier 2 – Curling, skiing

Tier 3 – Lacrosse



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Aaron Nelson
Finance Manager

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Kristine Gilmore, Superintendent
Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services

FROM: Aaron Nelson, Finance Manager

RE: School Forest Recommendations

DATE: 12/01/2014

Over the past few months a team of district employees have been working with Chad Keraner, Forester for the DNR to develop recommendations for six district properties that contain forests. The properties include Evergreen Elementary (47 Acres), Weston Hardwood Forest (39 Acres), Eau Claire Nature Center (48 Acres), D.C. Everest Junior High (3 Acres), D.C. Everest Senior High (10 Acres) & Rothschild Elementary (5 Acres). Twin Oaks Environmental Center was not part of this plan as they are currently working from a school forest plan previously developed with the DNR.

The goals of this project are as follows:

1. Implement a curricular plan that provides environmental and science education opportunities for students involving the school forests.
2. Demonstrate sound forestry practices and provide a stewardship plan for district forests.
3. Provide a small revenue source when forests are thinned or harvested.

Registering School Forest Land with the State of Wisconsin

School Districts have the opportunity to register school forests land with the State of Wisconsin. The benefits of registering school forest land are as follows:

- Free trees and seed from the state forest nurseries.
- Free technical assistance from DNR foresters for carrying out tree planting and forest management plans.
- Wisconsin Environmental Education Board (WEEB) school forest grants are available for registered forest land.
- Wisconsin School Forest Education Specialist provides assistance when needed.

We are requesting that the district register Evergreen Elementary, D.C Everest Junior High, D.C. Everest Senior High and Rothschild Elementary forest sites as School Forest Land with the State of Wisconsin. The Weston Hardwood Forest, Eau Claire River Nature Center & Twin Oaks Environmental Center are already state Registered School Forests.

Listed below is a summary of the recommendations for the specific school forest properties:

Evergreen Elementary Pine Forest – Trees are overstocked throughout the plantation and as a result a thinning is recommended. A clear cut will take place in approximately six pockets within the pine forest, specifically in areas where trees are starting to die or in pockets of diseased trees. Walking paths will be created to connect the cleared areas. Evergreen Elementary students will plant various hardwood trees in the clear cut areas.

Weston Hardwood Forest – The DNR Forester will work closely the AP Environmental Science and WI Natural Resources classes at the Senior High. The students will assist in developing a long term education plan. The plan will include thinning part of the forest along with implementing other forestry methods. A treatment plan for Buckthorn and Honeysuckle (invasive species) will be implemented. Class room visits will take place this school year and in future school years.

Eau Claire Nature Center Forest – The DNR Forester will work closely with the AP Environmental Science and WI Natural Resources classes at the Senior High. Various forestry methods will be applied to the forest and implemented as part of a long term education plan. Class room visits will take place this school year and future school years. Eighth grade Earth Science will also utilizes this property.

Junior High Forest – This parcel needs an overall thinning. Special attention needs to take place around the outdoor fitness equipment and fence line. A treatment plan for Buckthorn and Honeysuckle will be implemented.

Senior High Forest – The DNR Forester will work closely with the AP Environmental Science and WI Natural Resources classes at the Senior High. The Biology & AP Biology classes will also utilize this site. Various forestry methods will be applied to the forest and implemented as part of a long term education plan. Class room visits will take place this school year and future school years. The parcel will receive an overall thinning. A treatment plan for Buckthorn and Honeysuckle will be implemented.

Rothschild Elementary Forest – This is an older-mature forest with 100+ year old trees, the recommendation is to persevere this forest. Rothschild Elementary has a nice walking path through this forest for the use and enjoyment for students, staff and public.

Revenues generated from the thinning will be applied back to the district's general fund. Actual revenues will be unknown until quotes are received. The DNR Forester will walk us through the thinning/quote process. Some offsetting expenditures will need to take place for the purpose of eradicating Buckthorn and Honeysuckle, fence line related expenditures at the Junior High, up-keep of a low ropes element course at Evergreen Elementary and other miscellaneous expenses undetermined at this time.

Attached is the Forest Management Plan Recommendations written by Chad Keraner, Forester for the DNR. It is understood by all parties that the plan will be modified to meet the district curriculum plan.

I recommend the school board accept the above recommendations for the six school forest properties and the entry of Evergreen Elementary, D.C. Everest Junior High, D.C. Everest Senior High and Rothschild Elementary forest sites as School Forest Land with the State of Wisconsin.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS



Name and Address of Landowner:

**D.C. Everest School District
6300 Alderson Street
Weston, WI 54476**

County: **Marathon**

Municipality Name: **Village of Rothschild
Village of Weston**

Township: **27N Range 7E Section 2**
Township: **28N Range 7E Section 24**
Township: **28N Range 8E Section 15, 19, 28**

Total Acreage: **152**

The purpose of these management recommendations are to encourage the growth of future commercial crops through sound forestry practices which consider the objectives of the individual property owner, forest aesthetics, wildlife habitat, erosion control, protection of endangered or threatened plants and animals, and compatible recreational activities.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS

General Property Overview

The D.C. Everest School District owns numerous, generally smaller parcels of land within relative close proximity to the district headquarters office. These recommendations are for six parcels of land, some of which have schools on them. The six parcels are individually described below and outlined in blue on the airphoto.

EVERGREEN ELEMENTARY T27-R7E SECTION 2 (47 ACRES)



PROPERTY DESCRIPTION:

This is a sandy ground parcel that is mainly a red pine plantation with scattered small patches of younger jack pine and scrub oak. The red pine plantations were planted in blocks during 1956-1961. In 1994 the plantation was commercially thinned for the first time. This thinning was mainly a row removal, with some blocks having every other row harvested and in other blocks, every third row was harvested. There is a small area in the middle that was never thinned, presumably as an educational opportunity to illustrate the effects of sound forest management versus no management.

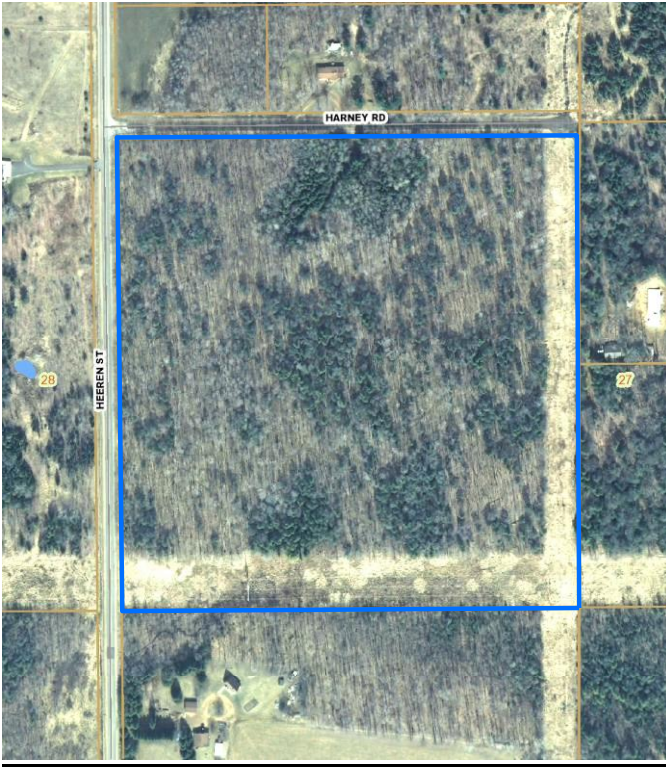
MANAGEMENT RECOMMENDATIONS:

The plantations are in desperate need of an improvement thinning. The second thinning should have happened in 2004 and the third thinning in 2014. Since there was no second thinning, the trees throughout the plantation are overstocked. The areas that had every third row harvested are tall and spindly with an average diameter of 8-9 inches versus 10-11 inches throughout the rest of the plantation. Some of these trees are already starting to bend over especially near the fence line on the far eastern edge of the plantation. These pine plantations should be marked for a thinning and harvested within the next year. The thinning will be from below where the smaller suppressed trees will be harvested while keeping the stand fully stocked. The sale will basically remove 1/4 - 1/3 of the standing pine over 26 acres. Concurrent with this harvest, one small pocket of red pine adjacent to the cul-de-sac along Trailwood Lane is experiencing pocket decline where the trees are slowly starting to die. This pocket will progressively grow larger each year. The pocket of diseased trees should be salvaged when the remainder of the plantation is thinned.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS

Page 3 of 8

HARDWOOD UNIT - HARNEY & HEEREN STREET T28-R8E SECTION 28 (39 ACRES)



STAND DESCRIPTION:

The hardwood unit "40" is a beautiful parcel of woodland with great diversity. The majority of the timber type is mixed sawtimber and poletimber sized northern hardwood, consisting mainly of sugar maple, red maple, ash, basswood, oak, and aspen. The parcel has individual hemlocks and clumps of hemlock scattered throughout. The unit contains 2-3 pockets of mainly larger diameter aspen that are mature. On the far northern end is a two acre field that was planted with white spruce in 1969. Recommendations to cut the overtopping trees in the late 70's were never carried out and the majority of the plantation is suppressed and should be harvested when the surrounding aspen is harvested.

Glossy buckthorn is present especially around the white spruce stand and along the trail. Glossy buckthorn is an invasive species that overtime can completely fill in the understory if left un-treated.

MANAGEMENT RECOMMENDATIONS:

Conduct an all-aged selection harvest throughout most of this unit. This harvest will consist of lowering the density of trees down to 80-90 ft² of basal area per acre by cutting trees from all size classes. Only the high risk, low vigor, trees needed to improve spacing, and trees growing adjacent to crop trees shall be cut. This will provide a residual stand of well-spaced crop trees for future growth. Favor red oak as much as possible for its wildlife value. Red oak poletimber dominates the southwest corner and overall red oak growth is exceptional. In the 2-3 pockets of dense aspen, harvest all trees greater than one inch to promote the re-sprouting of aspen. Aspen requires full sunlight to successfully regenerate and be removing all trees in these areas, ideal conditions are provided. Scattered oaks may be left in these small clearcuts if desired.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS

EAU CLAIRE RIVER NATURE CENTER T28-R8E SECTION 15 (48 ACRES)



STAND DESCRIPTION:

This parcel is 48 acres in size and has the Eau Claire River running through it. The main forest type is bottomland hardwoods in which silver maple dominates the stocking. The north eastern side of the unit rises in elevation and contains oak, aspen, white pine, and scattered hardwood. A fair amount of lowland grass and tag alder are on the parcel as well. There is an old field in which 3000 red pine and 1000 white spruce were planted in 1967.

MANAGEMENT RECOMMENDATIONS:

The narrow strip of red pine that was planted in 1967 would benefit from a light thinning. Directly east of the shelter is a 1-2 acre mature patch of aspen. This area should be clearcut to regenerate aspen. The small area of hardwood and oak surrounding the aspen can be lightly thinned. The bottom land hardwood stands should be left to continue to develop. Some areas are overstocked, however due to being seasonally flooded and sensitive soils, these areas should be left to develop.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS

MIDDLE SCHOOL T28-R8E SECTION 19 (3 ACRES)



STAND DESCRIPTION:

The middle school parcel is 3.5 acres in size and contains a dense overstory of white pine and oak sawtimber with a secondary component of poletimber white pine, red maple, birch, and oak. The understory contains invasive honeysuckle and buckthorn. Throughout the 3.5 acres are fitness equipment and a walking trail.

MANAGEMENT RECOMMENDATIONS:

This small parcel should be thinned due the extreme density of trees growing. The parcel contains numerous small, suppressed and low quality trees as well as a considerable amount of standing dead trees. Due to the fitness equipment and surrounding fence, there will be challenges getting the wood harvested; however this parcel needs a good clean-up harvest. The invasive species should be treated before they start to completely take over the understory.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS

SENIOR HIGH SCHOOL T28-R8E SECTION 19 (10 ACRES)



STAND DESCRIPTION:

This is a 10 acre parcel of land directly behind the high school. There are three distinct forest types; a large sawtimber white pine stand, a red maple poletimber stand, and four small areas dominated by aspen. All three areas are in need of harvesting. The white pine and red maple areas should be selectively thinned to reduce the stocking level of trees. The red maple areas are extremely overstocked and contain a lot of high risk trees. The four small aspen areas should be clearcut to regenerate aspen. Each aspen area is less than one acre in size. The understory throughout the 10 acres is completely filled with glossy buckthorn.

MANAGEMENT RECOMMENDATIONS:

Conduct an improvement thinning throughout the 10 acres to reduce the stocking level of trees and focus the growth on the remaining better quality trees. The four small aspen areas should be clearcut to regenerate aspen. The dense buckthorn in the understory should be treated both chemically and mechanically. If nothing is done with the buckthorn, it will continue to develop and impede any natural tree regeneration.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS

ROTHSCHILD ELEMENTARY T28-R7E SECTION 24 (5 ACRES)



STAND DESCRIPTION:

This small parcel of woods adjacent to the school contains a 4 acre piece of woods and a 1 acre piece of woods across Everest Drive. Both parcels are dominated by large diameter white pine and red oak. It is an older-mature forest with 100+ year old trees. The parcel is west facing and has considerable slope.

MANAGEMENT RECOMMENDATIONS:

Due to the small size of the parcel, slope, and objective of preserving an old forest, management will be limited. Scattered mature aspen and defective hardwoods could be harvested, however due to the lack of volume, it will be hard to complete.

D.C. EVEREST SCHOOL DISTRICT FOREST MANAGEMENT RECOMMENDATIONS

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Summary of Management Recommendations

Although some of the school district parcels are relatively small, forest management could occur at all six parcels. Getting some trees harvested on the smaller parcels may be a challenge but every attempt should be made to improve the overall health of the forest.

I would prioritize the pine at Evergreen Elementary as the first parcel of school land that should be set up and harvested. This is one that is in dire need of attention.

The Hardwood Unit on Heeren Road is large enough to sell on its own, whereas all the other parcels may have to be lumped together and sold as one sale due to their small size.

Invasive honeysuckle and buckthorn are starting to take over the understory on a lot of the properties, especially the senior high school woods. Every attempt should be made to try and combat the invasive species problems. This would entail treating the invasives both chemically and mechanically (hand pulling). See DNR website for more information on invasive species.

<http://dnr.wi.gov/topic/invasives/>

These recommendations did not address the 200 acres at Twin Oaks off Pyke Road in the Village of Kronenwetter. That parcel has a plan that was written in 2006. There is a fair amount of acres out there that are overstocked and mature that would benefit from a harvest as well.

Most of the parcels are not actual registered school forests. They are District properties but not inventoried in the school forest database. Please visit the school forest website if there is any interest in getting these parcels as registered school forests.

<http://www.uwsp.edu/cnr-ap/leaf/school-forests/Pages/School-Forests.aspx>

Provide the name, address, and telephone number of the preparer of this plan:

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