



– A G E N D A –

Upon request to the administrative assistant to the Superintendent, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

This meeting is a meeting of the School Board in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda.

**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 December 21, 2016 3

**B. Recommended Employment/Resignations/Contract Adjustments 6**

**C. Treasurer's Report - General/Other Fund Bills 7**

**D. Balance Sheet 22**

**E. Budget Transfers 30**

**F. Fund Raising Requests**

**G. Course Options 41**

**H. Bus Accident Report**

**I. Final Approval of Policies:**

1. Bylaw 140- Public Expression of Board Members (143.1) 42

2. Bylaw 150 - Officers (152) 53

3. Bylaw 160 - Meetings 56

4. Policy 1210 - Board - Superintendent Relationship 72

5. Policy 2411 - Guidance and Counseling 73

6. Policy 2416.01 - Parental/Police Access to Instruction Material Center Information 75

7. Policy 2421 - Career-Technical Education Program 76

8. Policy 3122.01 - Drug-Free Workplace - Professional Staff 78

9. Policy 4122.01 - Drug-Free Workplace - Support Staff 79

10. Policy 5230 - Release of Students to Authorized Persons 80

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| 12. Policy 5335.01 - Students with Anaphylactic Reactions to Foods  | 83  |
| 13. Policy 5350 - Student Suicide   | 84  |
| 14. Policy 5463 - Credits from Nonpublic Schools  | 85  |
| 15. Policy 5830 - Student Fundraising   | 86  |
| 16. Policy 8451 - Head Lice   | 88  |
| <b>VII. Reports/Considerations</b>  |     |
| A. WASB Legislative Network Member  |     |
| B. CESA Representative  |     |
| C. Student Representative   |     |
| <b>VIII. Superintendent</b>   |     |
| A. Review of Inclement Weather Procedures   |     |
| B. Positive Student Activities  |     |
| <b>IX. Unfinished Business</b>  |     |
| A. Board Goals  |     |
| 1. District Screeners   |     |
| Presenter: Dr. Mary Jo Lechner  |     |
| <b>X. New Business</b>  |     |
| A. Action Items   |     |
| 1. Building Per-Pupil Allocations & Second Friday Projection  | 89  |
| 2. 2015-2016 Audit Report   | 96  |
| 3. Custodial Pay Schedule   | 172 |
| 4. Annual Designation of Space for Open Enrollment  | 174 |
| 5. Staff Handbook   | 175 |
| B. Informational Items  |     |
| 1. Yearly Campaign Finance Statement  |     |
| <b>XI. Petitions and Communications</b>   |     |
| A. Thank You for Memorial Tribute from Tammy Fischer for Her Father Vilas "Max" Cihaski   | 206 |
| <b>XII. Future Meeting Dates</b>  |     |
| A. Next Regular Board Meeting   |     |
| 1. Wednesday, February 22, 2017, 6:30 p.m.  |     |
| 2. Wednesday, March 22, 2017, 6:30 p.m.   |     |
| <b>XIII. Adjournment to Closed Session Following the Open Meeting Pursuant to W.S.S. 19.85(1)(c) for Consideration of Early Retirement for a Teacher and the Superintendent's Yearly Review</b> |     |
| <b>XIV. Reconvene in Open Session</b>   |     |
| <b>XV. Adjourn</b>  |     |

– MINUTES –

**I. Call to Order**

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

**II. Roll Call**

Members present were Ackermann, Dickerson, Xiong, Kasten, Stroik, and Jablonski. Schaefer was absent. Also present were Superintendent Gilmore, Assistant Superintendents Stoskopf and Lechner, and Student Representative Rowell.

**III. Pledge of Allegiance**

**IV. Approval of Agenda**

Motion by Kasten, second by Stroik to approve the agenda for the meeting. With a voice vote, Ackermann – yes, Dickerson – yes, Xiong – yes, Kasten – yes, Stroik – yes, and Jablonski – yes. Motion carried.

**V. Hearing of Delegations**

Nathan Fiene, 6412 Kirk Street, Weston, WI 54476, addressed the Board.

**VI. Consent Agenda**

Motion by Kasten, second by Stroik to approve the consent agenda. With a roll call vote, Ackermann – yes, Xiong – yes, Kasten – yes, Dickerson – yes, Stroik – yes, Jablonski – yes

A. Approval of Minutes

1. Regular Meeting of November 16, 2016

B. Recommended Employment/Resignations/Contract Adjustments

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

D. Balance Sheet

E. Budget Transfers

F. Course Options

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

H. Fund Raising Requests

1. Mountain Bay Elementary PTO Fundraiser

I. Gift/Bequests

1. Wausau Community Foundation to Idea School

2. Wausau Community Foundation to Riverside Kindergarten

J. Bus Accident Report

**VII. Reports/Considerations**

A. WASB Legislative Network Member – Xiong reminded members of the upcoming State Education Convention January 18-20, 2017, and the Legal and Human Resources Conference February 23, 2017.

B. CESA Representative – Ackermann reported funding formulas were approved.

- C. Student Representative – Rowell reported students have been busy with humanitarian projects: blood drive, Keep Warm Campaign, bell ringing for Salvation Army, letter writing for Make a Wish. The school newspaper, the Jet, has moved online. Winter sports seasons are progressing.

## VIII. Superintendent

- A. District Update
1. Staff Handbooks
  2. Kohl Fellowship/Scholarship Process
  3. Bob Greenheck Gift
  4. Jim Nick and American Family Donations
  5. Mathematical Association of America Competition

## IX. Unfinished Business

- A. Board Goals  
Standards Based Grading Presentation  
Presenter: Steven Pophal, Director of Secondary Education and Group

## X. New Business

- A. Action Items
1. District Calendar for 2017-2018 (Will be Brought to the Meeting)  
Motion by Stroik, second by Xiong to approve the district calendar for 2017-2018 as submitted. With a voice vote, Ackermann – yes, Dickerson – yes, Xiong – yes, Kasten – yes, Stroik – yes, Jablonski – yes. Motion carried.
  2. Policy Revisions  
Motion by Xiong, second by Jablonski to approve on first reading Bylaw 143.1, Bylaw 152, Bylaw 160, Policies 1210, 2411, 2416.01, 2421, 3122.01, 4122.01, 5230, 5320, 5335.01, 5350, 5463, 5830, 8451. With a voice vote, Ackermann – yes, Dickerson – yes, Xiong – yes, Kasten – yes, Stroik – yes, Jablonski – yes. Motion carried.
    - a. Bylaw 143.1 - Public Expression of Board Members
    - b. Bylaw 152 – Officers
    - c. Bylaw 160 – Meetings
    - d. Policy 1210 - Board - Superintendent Relationship
    - e. Policy 2411 - Guidance and Counseling
    - f. Policy 2416.01 - Parental/Police Access to Instruction Material Center Information
    - g. Policy 2421 - Career-Technical Education Program
    - h. Policy 3122.01 - Drug-Free Workplace - Professional Staff
    - i. Policy 4122.01 - Drug-Free Workplace - Support Staff
    - j. Policy 5230 - Release of Students to Authorized Persons
    - k. Policy 5320 – Immunization
    - l. Policy 5335.01 - Anaphylaxis

- m. Policy 5350 - Student Suicide
- n. Policy 5463 - Credits from Nonpublic Schools
- o. Policy 5830 - Student Fundraising
- p. Policy 8451 - Head Lice

3. Course Proposal - Dual Enrollment of English Class

Motion by Ackermann, second by Stroik to approve the course proposal for dual enrollment for Written Communication. With a voice vote, Ackermann – yes, Dickerson – yes, Xiong – yes, Kasten – yes, Stroik – yes, Jablonski – yes. Motion carried.

4. Facility Study

Motion by Dickerson, second by Stroik to approve a facility study with the results to be brought back to the School Board in spring of 2017. With a voice vote, Ackermann – yes, Dickerson – yes, Xiong – yes, Kasten – yes, Stroik – yes, Jablonski – yes. Motion carried.

B. Informational Items

- 1. Ballot order drawing will be held January 5, 2017, at 12:15 p.m.  
D.C. Everest Administration Building Board Room

**XI. Petitions and Communications**

A. Memorial Tribute Thank You

- 1. Thank You for Memorial Tribute from Sara Meyer and Family (Father - Tom Robinson)

**XII. Future Meeting Dates**

A. Next Regular Board Meetings

- 1. Wednesday, January 25, 2017, 6:30 p.m.  
D.C. Everest Administration Building Board Room
- 2. Wednesday, February 22, 2017, 6:30 p.m.  
D.C. Everest Administration Building Board Room

B. Wisconsin Education Convention

January 18-20, 2017  
Convention Center in Milwaukee, WI

**XIII. Adjourned at 7:52 p.m.**

Respectfully submitted,

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Rita A. Kasten, Clerk

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Ellen Suckow, Secretary to the Board

**PLEASE NOTE:** These minutes are not the official minutes of the School Board until they are approved at the January 25, 2017, meeting of the school board.

## Recommended Employment/Resignations/Contract Adjustments

### Recommended Employment

#### Support Staff

| <b>Name</b>     | <b>Position/Building</b> | <b>FTE</b> | <b>Start</b> |
|-----------------|--------------------------|------------|--------------|
| Michaela Wait   | SWD Asst. – WE           | .62        | 1/16/2017    |
| Rosanne Young   | SWD Asst. – SH           | .62        | 1/23/2017    |
| Terri Simonis   | Food Server – JH         | .36        | 1/23/2017    |
| Candice Sillars | Health Asst. – RO        | .62        | 1/30/2017    |
| Paul Wiesneski  | Class I Custodian - GFH  | 1.0        | 2/6/17       |

#### Resignation(s)/Retirement(s)

| <b>Name</b>    | <b>Position/Building</b>        | <b>Reason</b> | <b>Effective Date</b> |
|----------------|---------------------------------|---------------|-----------------------|
| Erdine Vincent | Food Server – JH                | Resignation   | 1/5/2017              |
| Alex Dahlke    | Housekeeper – SH                | Resignation   | 1/19/2017             |
| Steven Pophal  | Director of Secondary Education | Resignation   | 6/30/2017             |

### DCE Co-Curricular Position Requests Between 12/16/16 – 1/19/17 • Page 1 of 1

| DCE Middle School |                 |              |            |          |
|-------------------|-----------------|--------------|------------|----------|
| <b>Name</b>       | <b>Position</b> | <b>Begin</b> | <b>End</b> | <b>%</b> |
| Burgess, Julie    | MS Variety Show | 1/3/17       | 3/17/17    | 4        |

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

TREASURER'S REPORT

JANUARY 18, 2017

|   |                |                |
|---|----------------|----------------|
| CASH BALANCE AS OF DECEMBER 14, 2016                                  | \$1,525,613.26 |                |
| INVESTMENT ACCOUNT TRANSFERS  |                | \$3,555,445.71 |
| RECEIPTS CR#23161 - CR#23313  | \$7,624,137.75 |                |
| CHECKS FOR APPROVAL #218262 - #218453<br>ACH: #161701283 - #161701548 |                | \$1,973,708.35 |
| <u>VOIDS:</u><br>CK# 217572, #218206, #218249,<br>#218386             | \$344.98       |                |
| CASH BALANCE AS OF JANUARY 18, 2017                                   |                | \$3,620,941.93 |
|   | <hr/>          |                |
|   | \$9,150,095.99 | \$9,150,095.99 |
|   | <hr/> <hr/>    |                |

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER (12/14/2016-01/18/2017)**

| <b>CHECK<br/>NUMBER</b> | <b>VENDOR</b>                            | <b>INVOICE<br/>NUMBER</b> | <b>CHECK<br/>DATE</b> | <b>AMOUNT</b> |
|-------------------------|--|---------------------------|-----------------------|---------------|
| 218262                  | SECURIAN FINANCIAL GROUP, INC.           | 42736                     | 12/14/2016            | 17,103.04     |
| 218263                  | APRIL THOMPSON LICENSED SIGN LANG. INT.  | 12616                     | 12/16/2016            | 123.75        |
| 218264                  | BOELTER COMPANIES, THE                   | 95842264                  | 12/16/2016            | 575.19        |
| 218265                  | BYTESPEED LLC                            | INV0110852                | 12/16/2016            | 1,330.00      |
| 218266                  | CARTER, TONIA                            | carter12816               | 12/16/2016            | 93.00         |
| 218267                  | CENTURY LINK                             | 1394727817                | 12/16/2016            | 133.63        |
| 218268                  | CSC LEARNING                             | 21519                     | 12/16/2016            | 715.00        |
| 218269                  | DEAN FOODS OF WISCONSIN, INC.            | 11282016                  | 12/16/2016            | 21,464.44     |
| 218270                  | ELGERSMA, RON                            | PR, RE, 11/29             | 12/16/2016            | 225.00        |
| 218271                  | FAHRNER ASPHT SEALERS LLC                | 6109317                   | 12/16/2016            | 600.00        |
| 218272                  | FEDEX, INC.                              | 5-634-54003               | 12/16/2016            | 42.67         |
| 218273                  | GOAL LINE, INC.                          | 9618                      | 12/16/2016            | 2,552.84      |
| 218273                  | GOAL LINE, INC.                          | 8807                      | 12/16/2016            | 23.95         |
| 218274                  | GORDON FOOD SERVICE INC                  | 174422570                 | 12/16/2016            | 279.09        |
| 218274                  | GORDON FOOD SERVICE INC                  | 11302016HS                | 12/16/2016            | 19,430.39     |
| 218274                  | GORDON FOOD SERVICE INC                  | 11302016MS                | 12/16/2016            | 40,130.12     |
| 218274                  | GORDON FOOD SERVICE INC                  | 11302016JH                | 12/16/2016            | 7,781.70      |
| 218275                  | GUARDIAN PEST SOLUTIONS                  | 42675                     | 12/16/2016            | 410.65        |
| 218276                  | HABECK, MIKE                             | PR, 12/8, MH              | 12/16/2016            | 100.00        |
| 218277                  | HARBERT, MICHAEL                         | PR, 12/1, MH              | 12/16/2016            | 35.00         |
| 218278                  | HEID MUSIC COMPANY, INC.                 | 163931                    | 12/16/2016            | 6.35          |
| 218278                  | HEID MUSIC COMPANY, INC.                 | 1827621                   | 12/16/2016            | 46.75         |
| 218279                  | HORST DISTRIBUTING INC                   | 61499-001                 | 12/16/2016            | 16.37         |
| 218279                  | HORST DISTRIBUTING INC                   | 61514-000                 | 12/16/2016            | 753.76        |
| 218280                  | HUMPAL, COLLIN                           | HUMPAL-SCHOLARSHIP        | 12/16/2016            | 500.00        |
| 218281                  | HURRELL, ELIZABETH                       | 42675                     | 12/16/2016            | 281.72        |
| 218282                  | KEENE, LORI                              | PR, 12/8, LK              | 12/16/2016            | 60.00         |
| 218283                  | KITE, PRISCILLA                          | 12.06.2016                | 12/16/2016            | 100.00        |
| 218284                  | LAKESHORE LEARNING MAT                   | 2760381116                | 12/16/2016            | 160.95        |
| 218285                  | LAMERS BUS LINES, INC.                   | 500038                    | 12/16/2016            | 40.65         |
| 218285                  | LAMERS BUS LINES, INC.                   | 502137                    | 12/16/2016            | 156.00        |
| 218285                  | LAMERS BUS LINES, INC.                   | 502136                    | 12/16/2016            | 172.76        |
| 218285                  | LAMERS BUS LINES, INC.                   | 502133                    | 12/16/2016            | 83.45         |
| 218285                  | LAMERS BUS LINES, INC.                   | 502155                    | 12/16/2016            | 38.00         |
| 218285                  | LAMERS BUS LINES, INC.                   | 502156                    | 12/16/2016            | 38.00         |
| 218285                  | LAMERS BUS LINES, INC.                   | 502144                    | 12/16/2016            | 42.26         |
| 218285                  | LAMERS BUS LINES, INC.                   | 502143                    | 12/16/2016            | 38.00         |
| 218285                  | LAMERS BUS LINES, INC.                   | 502129                    | 12/16/2016            | 895.94        |
| 218285                  | LAMERS BUS LINES, INC.                   | 502139                    | 12/16/2016            | 76.00         |
| 218285                  | LAMERS BUS LINES, INC.                   | 502141/502140             | 12/16/2016            | 458.61        |
| 218285                  | LAMERS BUS LINES, INC.                   |                           | 12/16/2016            | 0.00          |
| 218286                  | LEHRKE, FRED                             | PR, 12/8, FL              | 12/16/2016            | 40.00         |
| 218287                  | LINZMEYER, PAUL                          | PR, 12/10, PL             | 12/16/2016            | 60.00         |
| 218288                  | MAILFINANCE                              | N6267467-MS               | 12/16/2016            | 164.97        |
| 218289                  | TOBII DYNAVOX, LLC                       | 85916-MJI-00112177        | 12/16/2016            | 208.80        |
| 218290                  | MIDAMERICA ADMIN & RETMT SOLUTIONS, INC. | MAR0000001788             | 12/16/2016            | 765.00        |
| 218291                  | NANOTEK DEVICE REPAIR LLC                | 224                       | 12/16/2016            | 190.00        |
| 218291                  | NANOTEK DEVICE REPAIR LLC                | 211                       | 12/16/2016            | 160.00        |
| 218291                  | NANOTEK DEVICE REPAIR LLC                | 199                       | 12/16/2016            | 410.00        |

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER (12/14/2016-01/18/2017)**

| <b>CHECK<br/>NUMBER</b> | <b>VENDOR</b>                            | <b>INVOICE<br/>NUMBER</b> | <b>CHECK<br/>DATE</b> | <b>AMOUNT</b> |
|-------------------------|--|---------------------------|-----------------------|---------------|
| 218291                  | NANOTEK DEVICE REPAIR LLC                | 225                       | 12/16/2016            | 700.00        |
| 218292                  | NATZKE, LORI                             | PR, 12/1, LN              | 12/16/2016            | 35.00         |
| 218293                  | NEOFUNDS BY NEOPOST INC.                 | DEC. 1, 2016              | 12/16/2016            | 1,001.00      |
| 218294                  | PITNEY BOWES, INC.                       | 3302237204                | 12/16/2016            | 351.60        |
| 218294                  | PITNEY BOWES, INC.                       | 3301332633                | 12/16/2016            | 351.60        |
| 218294                  | PITNEY BOWES, INC.                       | 3302241649                | 12/16/2016            | 420.00        |
| 218295                  | SCHMITZ, KURT                            | PR, 12/8, KS              | 12/16/2016            | 100.00        |
| 218296                  | SCHOOL DISTRICT OF RHINELANDER           | 20952                     | 12/16/2016            | 631.69        |
| 218297                  | SCHOTT, RIDGLEY                          | PR, 11/29, RS             | 12/16/2016            | 70.00         |
| 218298                  | SPHERO                                   | 9342                      | 12/16/2016            | 1,329.91      |
| 218299                  | TEACHER MATCH, LLC                       | RI-1007-TM                | 12/16/2016            | 19,194.00     |
| 218300                  | THORPE, PETER                            | 42675                     | 12/16/2016            | 181.31        |
| 218301                  | TOMAHAWK INFORMATION SOLUTIONS           | 127                       | 12/16/2016            | 329.30        |
| 218302                  | TRAIN 4 YOUR BEST                        | 1634                      | 12/16/2016            | 392.50        |
| 218302                  | TRAIN 4 YOUR BEST                        | 1533a                     | 12/16/2016            | 500.00        |
| 218303                  | WELLER, BRANDAN                          | PR, 12/8, BW              | 12/16/2016            | 70.00         |
| 218304                  | WISCONSIN MEDIA, INC.                    | 21279                     | 12/16/2016            | 54.29         |
| 218305                  | WODALSKI, CHELSE                         | 42583                     | 12/16/2016            | 6.98          |
| 218306                  | MARK HARRING STANDING CHAPTER 13 TRUSTEE | 12/23/2016A               | 12/23/2016            | 1,294.62      |
| 218307                  | MESSERLI & KRAMER PA                     | 12/23/2016a               | 12/23/2016            | 157.89        |
| 218308                  | UNITED WAY OF MARATHON CNTY              | 20161223ADUWAY            | 12/23/2016            | 814.00        |
| 218309                  | LAMERS BUS LINES, INC.                   | 502607                    | 12/23/2016            | 437.00        |
| 218310                  | MADISON NATL LIFE INS CO                 | 42736                     | 12/23/2016            | 11,196.24     |
| 218311                  | NEVER FORGOTTEN HONOR FLIGHT PRG         | T.F. Memorial             | 12/23/2016            | 50.00         |
| 218312                  | SCHOOL NUTRITION ASSN                    | 611671-2016               | 12/23/2016            | 59.50         |
| 218313                  | APPLE, INC.                              | 4416376801                | 12/23/2016            | 1,794.00      |
| 218313                  | APPLE, INC.                              | 4416386108                | 12/23/2016            | 474.00        |
| 218314                  | BENNETT HARDWOODS INC                    | 10907                     | 12/23/2016            | 296.40        |
| 218315                  | BISE, KARI-ANN                           | 50301                     | 12/23/2016            | 31.70         |
| 218316                  | BOELTER COMPANIES, THE                   | 95868512                  | 12/23/2016            | 1,307.00      |
| 218316                  | BOELTER COMPANIES, THE                   | 4108440                   | 12/23/2016            | 1,163.45      |
| 218317                  | BRADFISH, CASSIDY                        | Bradfish- Scholarshp      | 12/23/2016            | 500.00        |
| 218318                  | BYTESPEED LLC                            | INV0110950                | 12/23/2016            | 955.00        |
| 218319                  | CHRISTIANSON, VICKIE                     | christianson121916        | 12/23/2016            | 1,482.50      |
| 218320                  | COMPLETE OFFICE OF WISCONSIN             | 704463                    | 12/23/2016            | 48.66         |
| 218321                  | CWSHRM                                   | 927                       | 12/23/2016            | 150.00        |
| 218322                  | E.C. HEATING & COOLING INC.              | 67                        | 12/23/2016            | 1,208.13      |
| 218322                  | E.C. HEATING & COOLING INC.              | 68                        | 12/23/2016            | 543.84        |
| 218323                  | FEDEX, INC.                              | 5-642-01030               | 12/23/2016            | 25.00         |
| 218324                  | GOAL LINE, INC.                          | 8663                      | 12/23/2016            | 164.50        |
| 218324                  | GOAL LINE, INC.                          | 9668                      | 12/23/2016            | 1,140.00      |
| 218324                  | GOAL LINE, INC.                          | 9587                      | 12/23/2016            | 140.00        |
| 218325                  | GOPHER SPORT, INC.                       | 9219740                   | 12/23/2016            | 643.68        |
| 218326                  | GORDON FOOD SERVICE INC                  | 174734931                 | 12/23/2016            | 165.92        |
| 218327                  | GRAPHICS PLUS, INC.                      | 20054                     | 12/23/2016            | 1,802.89      |
| 218328                  | GREENHECK FIELD HOUSE                    | 12683                     | 12/23/2016            | 400.00        |
| 218329                  | HERDRICH, LEAH                           | herdrich122016            | 12/23/2016            | 301.25        |
| 218330                  | JOSTENS, INC.                            | 01647 nov                 | 12/23/2016            | 3,872.80      |
| 218331                  | LAMERS BUS LINES, INC.                   | 502768                    | 12/23/2016            | 251,189.14    |

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER (12/14/2016-01/18/2017)**

| <b>CHECK<br/>NUMBER</b> | <b>VENDOR</b>                              | <b>INVOICE<br/>NUMBER</b> | <b>CHECK<br/>DATE</b> | <b>AMOUNT</b> |
|-------------------------|--|---------------------------|-----------------------|---------------|
| 218331                  | LAMERS BUS LINES, INC.                     | 502130                    | 12/23/2016            | 451.28        |
| 218331                  | LAMERS BUS LINES, INC.                     | 502606                    | 12/23/2016            | 770.00        |
| 218331                  | LAMERS BUS LINES, INC.                     | 502158                    | 12/23/2016            | 78.35         |
| 218331                  | LAMERS BUS LINES, INC.                     | 502127                    | 12/23/2016            | 75.00         |
| 218331                  | LAMERS BUS LINES, INC.                     | 502927                    | 12/23/2016            | 265.57        |
| 218332                  | MALBRIT MECHANICAL INC                     | 176070                    | 12/23/2016            | 109.62        |
| 218333                  | MARSHFIELD CLINIC, INC.                    | C0025708                  | 12/23/2016            | 260.00        |
| 218334                  | NANOTEK DEVICE REPAIR LLC                  | 226                       | 12/23/2016            | 450.00        |
| 218334                  | NANOTEK DEVICE REPAIR LLC                  | 229                       | 12/23/2016            | 520.00        |
| 218335                  | NAPA AUTO PARTS, INC.                      | 103DEC2016                | 12/23/2016            | 407.87        |
| 218336                  | OTIS ELEVATOR CO                           | CVW15833001               | 12/23/2016            | 427.50        |
| 218337                  | POSTMASTER WAUSAU/DISTRIBUTION             | 42675                     | 12/23/2016            | 280.53        |
| 218338                  | PREISIG, MONICA                            | preisig121516             | 12/23/2016            | 159.50        |
| 218339                  | PYRAMID EDUCATION CONSULTANTS, INC.        | 104250                    | 12/23/2016            | 22.95         |
| 218340                  | RE-VI DESIGN LLC                           | 12036                     | 12/23/2016            | 5,111.00      |
| 218341                  | SAFE AND SOUND ELECTRICAL AUTOMATION       | 42705                     | 12/23/2016            | 1,010.00      |
| 218342                  | SCHMITT ACOUSTICS, LLC                     | 16-212                    | 12/23/2016            | 241.92        |
| 218343                  | SIGN HERE INTERPRETING LLC                 | DCE161219                 | 12/23/2016            | 300.00        |
| 218344                  | SLEETER, SCOTT                             | PR, 12/8, SS              | 12/23/2016            | 70.00         |
| 218345                  | SOCIAL THINKING                            | 47898                     | 12/23/2016            | 146.39        |
| 218346                  | STAPLES ADVANTAGE                          | 328808471                 | 12/23/2016            | 48.50         |
| 218347                  | STREICH EQUIPMENT CO INC                   | 0095449-in                | 12/23/2016            | 4,032.00      |
| 218347                  | STREICH EQUIPMENT CO INC                   | 0095529-IN                | 12/23/2016            | 20.30         |
| 218348                  | SUPER DUPER SCHOOL CO                      | 2215352A                  | 12/23/2016            | 178.88        |
| 218348                  | SUPER DUPER SCHOOL CO                      | 2216164A                  | 12/23/2016            | 130.64        |
| 218349                  | TRAIN 4 YOUR BEST                          | 1636                      | 12/23/2016            | 230.50        |
| 218350                  | WAUSAU & MARA CTY PARKS                    | November Ice Time         | 12/23/2016            | 2,509.65      |
| 218351                  | WAUSAU REGION CHAMBER OF COMMERCE          | 117134                    | 12/23/2016            | 600.00        |
| 218352                  | WI HIGH SCHOOL CURLING ATTN:JIM SHLIMOVITZ | Entry Fee, Curling        | 12/23/2016            | 140.00        |
| 218353                  | US POSTAL SVC(POSTAGE/PHONE)               | 122716POST                | 12/30/2016            | 11,882.00     |
| 218354                  | AMAZON CAPITAL SERVICES                    | 0J7T-TK5N-07S1            | 12/30/2016            | 45.27         |
| 218354                  | AMAZON CAPITAL SERVICES                    | 0KNC-YMTJ-072H            | 12/30/2016            | 164.80        |
| 218355                  | DIDAX, INC                                 | 114376                    | 12/30/2016            | 225.90        |
| 218356                  | FEDEX, INC.                                | 5-650-55697               | 12/30/2016            | 12.50         |
| 218357                  | HABECK, MIKE                               | PR, AD, 12/15             | 12/30/2016            | 50.00         |
| 218358                  | HARBERT, MICHAEL                           | PR, MH, 12/15             | 12/30/2016            | 35.00         |
| 218359                  | HEID MUSIC COMPANY, INC.                   | 1828711                   | 12/30/2016            | 103.15        |
| 218359                  | HEID MUSIC COMPANY, INC.                   | 1832903                   | 12/30/2016            | 13.59         |
| 218360                  | HIORNS PIANO SERVICE                       | 12.19.2016                | 12/30/2016            | 45.00         |
| 218361                  | HORST DISTRIBUTING INC                     | 61806-000                 | 12/30/2016            | 577.49        |
| 218361                  | HORST DISTRIBUTING INC                     | 61561-000                 | 12/30/2016            | 160.87        |
| 218362                  | HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.   | 952846664                 | 12/30/2016            | 87.50         |
| 218363                  | JOSIGER, JERRY                             | PR, JJ, 12/12             | 12/30/2016            | 100.00        |
| 218364                  | KENITZER, DICK                             | PR, RK, PR                | 12/30/2016            | 70.00         |
| 218365                  | KOCH, KATHRYN                              | 109                       | 12/30/2016            | 113.27        |
| 218366                  | LAMERS BUS LINES, INC.                     | 502928                    | 12/30/2016            | 70.08         |
| 218366                  | LAMERS BUS LINES, INC.                     | 502929                    | 12/30/2016            | 71.69         |
| 218367                  | LEHRKE, FRED                               | PR, FL, 12/22             | 12/30/2016            | 35.00         |
| 218368                  | NATZKE, LORI                               | PR, LN, 12.15             | 12/30/2016            | 35.00         |

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| 218369                  | PHONAK LLC                               | 5154830160                | 12/30/2016            | 67.39         |
| 218370                  | SARGENT WELCH                            | 8350563673                | 12/30/2016            | 36.12         |
| 218371                  | SCHMITZ, KURT                            | PR, KS, 12/12             | 12/30/2016            | 50.00         |
| 218372                  | SCHREMP, GREG                            | 12212016                  | 12/30/2016            | 75.00         |
| 218373                  | TRAIN 4 YOUR BEST                        | 1637                      | 12/30/2016            | 230.50        |
| 218374                  | WESTON MUNICIPAL UTILITIES               | 5568-00                   | 12/30/2016            | 2,728.00      |
| 218374                  | WESTON MUNICIPAL UTILITIES               | 3456-00 12.16             | 12/30/2016            | 4,128.50      |
| 218375                  | SECURITY HEALTH PLAN                     | JAN 2017-HLTH-JE          | 1/6/2017              | 833.33        |
| 218376                  | SECURITY HEALTH PLAN                     | 42736                     | 1/6/2017              | 845,742.48    |
| 218377                  | AMAZON CAPITAL SERVICES                  | OVD3-SL99-1H2D            | 1/6/2017              | 54.67         |
| 218377                  | AMAZON CAPITAL SERVICES                  | OX6B-YK2R-2F6X            | 1/6/2017              | 38.80         |
| 218377                  | AMAZON CAPITAL SERVICES                  | OX6B-YK2R-2DK6            | 1/6/2017              | 11.95         |
| 218377                  | AMAZON CAPITAL SERVICES                  | OVD3-SL99-2JN2            | 1/6/2017              | 22.99         |
| 218377                  | AMAZON CAPITAL SERVICES                  | OX6B-YK2R-2L21            | 1/6/2017              | 20.00         |
| 218377                  | AMAZON CAPITAL SERVICES                  | OGK6-X3G0-2JYL            | 1/6/2017              | 10.34         |
| 218377                  | AMAZON CAPITAL SERVICES                  | OJPX-CX4W-2P1C            | 1/6/2017              | 53.74         |
| 218377                  | AMAZON CAPITAL SERVICES                  | 023W-SHSB-0P01            | 1/6/2017              | 138.07        |
| 218377                  | AMAZON CAPITAL SERVICES                  | OVD3-SL99-1J71            | 1/6/2017              | 152.83        |
| 218377                  | AMAZON CAPITAL SERVICES                  | 09DX-HRCC-OTL0            | 1/6/2017              | 236.06        |
| 218377                  | AMAZON CAPITAL SERVICES                  |                           | 1/6/2017              | 0.00          |
| 218377                  | AMAZON CAPITAL SERVICES                  |                           | 1/6/2017              | 0.00          |
| 218378                  | BETHLEHEM COMM-RO.,INC.                  | BETH-4K-DEC16             | 1/6/2017              | 7,233.24      |
| 218379                  | BRICKNER MOTORS                          | 41865                     | 1/6/2017              | 879.00        |
| 218380                  | CSC LEARNING                             | 21351                     | 1/6/2017              | 4,000.00      |
| 218380                  | CSC LEARNING                             | 21557                     | 1/6/2017              | 1,372.00      |
| 218381                  | EVEREST AREA OPTIMISTS CLUB              | 5407                      | 1/6/2017              | 65.00         |
| 218382                  | FEDEX, INC.                              | 5-658-03682               | 1/6/2017              | 37.14         |
| 218383                  | HEARTLAND BUSINESS SYSTEMS INC           | HBS00538705               | 1/6/2017              | 2,429.70      |
| 218383                  | HEARTLAND BUSINESS SYSTEMS INC           | HBS00537912               | 1/6/2017              | 424.00        |
| 218383                  | HEARTLAND BUSINESS SYSTEMS INC           | HBS00538242               | 1/6/2017              | 42,485.14     |
| 218383                  | HEARTLAND BUSINESS SYSTEMS INC           | HBS00539049               | 1/6/2017              | 40.00         |
| 218384                  | INFINITE CAMPUS INC                      | SRVIN016660               | 1/6/2017              | 2,550.00      |
| 218385                  | LIGHTSAIL INC.                           | 1759                      | 1/6/2017              | 2,700.00      |
| 218386                  | MARA CTY TREASURER'S OFFICE              | 16120702                  | 1/6/2017              | 8.00          |
| 218387                  | MARYN SOLUTIONS LLC                      | 506                       | 1/6/2017              | 585.00        |
| 218388                  | NANOTEK DEVICE REPAIR LLC                | 234                       | 1/6/2017              | 1,045.00      |
| 218389                  | NEXTTIER EDUCATION, INC                  | DCEHS-201701              | 1/6/2017              | 1,041.67      |
| 218390                  | RE-VI DESIGN LLC                         | 12133                     | 1/6/2017              | 3,207.00      |
| 218391                  | SCHERRER CONSTRUCTION CO. INC.           | 3960                      | 1/6/2017              | 3,422.00      |
| 218392                  | SPORT FLOOR REFINISHING                  | 320                       | 1/6/2017              | 49,910.20     |
| 218393                  | ST JOHN LUTHERAN SCHOOL                  | STJO-4K-DEC16             | 1/6/2017              | 3,616.62      |
| 218394                  | STRAIGHT-UP, INC.                        | 0063752-IN                | 1/6/2017              | 715.80        |
| 218395                  | STREICH EQUIPMENT CO INC                 | 0095449-IN(FULL)          | 1/6/2017              | 25,297.00     |
| 218396                  | TRAIN 4 YOUR BEST                        | 1535                      | 1/6/2017              | 500.00        |
| 218396                  | TRAIN 4 YOUR BEST                        | 1638                      | 1/6/2017              | 294.00        |
| 218397                  | VAN BERKEL, DESIREE                      | vanberkel122216           | 1/6/2017              | 213.00        |
| 218398                  | VAN GALDER, JASON                        | PR, JV, 12/12             | 1/6/2017              | 50.00         |
| 218399                  | MARK HARRING STANDING CHAPTER 13 TRUSTEE | 01/06/2017A               | 1/6/2017              | 1,294.62      |
| 218400                  | MESSERLI & KRAMER PA                     | 01/06/2017a               | 1/6/2017              | 179.75        |

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| 218401                  | UNITED WAY OF MARATHON CNTY        | 20170106ADUWAY            | 1/6/2017              | 814.00        |
| 218402                  | ASPA CONTEST/REVIEW                | 1.5.17                    | 1/13/2017             | 60.00         |
| 218403                  | KRUG BUS SERVICE, INC.             | 9586                      | 1/13/2017             | 1,071.00      |
| 218404                  | LAMERS BUS LINES, INC.             | 503858                    | 1/13/2017             | 430.00        |
| 218405                  | NELSON, JONATHAN                   | Nelson- Scholarship       | 1/13/2017             | 500.00        |
| 218406                  | ALLIANT UTILITIES/WP&L             | 42705                     | 1/13/2017             | 1,025.48      |
| 218407                  | BOELTER COMPANIES, THE             | 95883451                  | 1/13/2017             | 390.72        |
| 218407                  | BOELTER COMPANIES, THE             | 95899666                  | 1/13/2017             | 219.00        |
| 218408                  | CELLCOM - WAUSAU                   | 876787                    | 1/13/2017             | 585.09        |
| 218409                  | CHARTER COMMUNICATIONS, INC.       | 122316                    | 1/13/2017             | 19,050.00     |
| 218410                  | COLLINS, HEATHER                   | 42705                     | 1/13/2017             | 35.47         |
| 218411                  | CONN-SELMER, INC.                  | 1101                      | 1/13/2017             | 993.00        |
| 218411                  | CONN-SELMER, INC.                  | 1102                      | 1/13/2017             | 398.00        |
| 218412                  | DEAN FOODS OF WISCONSIN, INC.      | 12312016                  | 1/13/2017             | 22,284.37     |
| 218413                  | FEDEX, INC.                        | 5-664-53833               | 1/13/2017             | 25.00         |
| 218414                  | GORDON FOOD SERVICE INC            | 112312016HS               | 1/13/2017             | 10,661.91     |
| 218414                  | GORDON FOOD SERVICE INC            | 12312016MS                | 1/13/2017             | 21,561.85     |
| 218414                  | GORDON FOOD SERVICE INC            | 12312016JH                | 1/13/2017             | 8,904.90      |
| 218415                  | GREENHECK FIELD HOUSE              | 11842                     | 1/13/2017             | 900.00        |
| 218415                  | GREENHECK FIELD HOUSE              | 11843                     | 1/13/2017             | 480.00        |
| 218415                  | GREENHECK FIELD HOUSE              | 11942                     | 1/13/2017             | 1,980.00      |
| 218416                  | GUARDIAN PEST SOLUTIONS            | 42705                     | 1/13/2017             | 410.65        |
| 218417                  | HEID MUSIC COMPANY, INC.           | 1847028                   | 1/13/2017             | 8.40          |
| 218417                  | HEID MUSIC COMPANY, INC.           | 1804512                   | 1/13/2017             | 23.52         |
| 218417                  | HEID MUSIC COMPANY, INC.           | 1791350                   | 1/13/2017             | 35.96         |
| 218417                  | HEID MUSIC COMPANY, INC.           | 1783234                   | 1/13/2017             | 107.16        |
| 218417                  | HEID MUSIC COMPANY, INC.           | 1804131                   | 1/13/2017             | 36.75         |
| 218418                  | HORST DISTRIBUTING INC             | 61766-000                 | 1/13/2017             | 887.82        |
| 218418                  | HORST DISTRIBUTING INC             | 61766-001                 | 1/13/2017             | 117.10        |
| 218418                  | HORST DISTRIBUTING INC             | 61806-001                 | 1/13/2017             | 71.64         |
| 218419                  | INDIANHEAD FOODSERVICE DISTRIBUTOR | 553976                    | 1/13/2017             | 947.68        |
| 218420                  | KOLLEGE TOWN SPORTS                | 85907                     | 1/13/2017             | 1,128.00      |
| 218421                  | KRENZ SNOW MANAGEMENT              | 15401                     | 1/13/2017             | 4,580.00      |
| 218421                  | KRENZ SNOW MANAGEMENT              | 15397                     | 1/13/2017             | 1,750.00      |
| 218421                  | KRENZ SNOW MANAGEMENT              | 15400                     | 1/13/2017             | 1,257.50      |
| 218421                  | KRENZ SNOW MANAGEMENT              | 15413                     | 1/13/2017             | 775.00        |
| 218422                  | KYLES CONSULTING LLC               | 42705                     | 1/13/2017             | 1,700.00      |
| 218423                  | LAMERS BUS LINES, INC.             | 503917                    | 1/13/2017             | 375.96        |
| 218423                  | LAMERS BUS LINES, INC.             | 503918                    | 1/13/2017             | 150.74        |
| 218423                  | LAMERS BUS LINES, INC.             | 503921                    | 1/13/2017             | 508.56        |
| 218423                  | LAMERS BUS LINES, INC.             | 503922                    | 1/13/2017             | 463.09        |
| 218423                  | LAMERS BUS LINES, INC.             | 503923                    | 1/13/2017             | 510.46        |
| 218423                  | LAMERS BUS LINES, INC.             | 503928                    | 1/13/2017             | 228.80        |
| 218423                  | LAMERS BUS LINES, INC.             | 503929                    | 1/13/2017             | 656.47        |
| 218423                  | LAMERS BUS LINES, INC.             | 503930                    | 1/13/2017             | 353.14        |
| 218423                  | LAMERS BUS LINES, INC.             | 503857                    | 1/13/2017             | 50.00         |
| 218423                  | LAMERS BUS LINES, INC.             | 503931                    | 1/13/2017             | 130.35        |
| 218423                  | LAMERS BUS LINES, INC.             | 503936                    | 1/13/2017             | 944.13        |
| 218423                  | LAMERS BUS LINES, INC.             | 503937                    | 1/13/2017             | 408.45        |

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| 218423                  | LAMERS BUS LINES, INC.              | 503948                    | 1/13/2017             | 38.00         |
| 218423                  | LAMERS BUS LINES, INC.              | 503947                    | 1/13/2017             | 195.88        |
| 218423                  | LAMERS BUS LINES, INC.              | 503924                    | 1/13/2017             | 92.53         |
| 218423                  | LAMERS BUS LINES, INC.              | 503916                    | 1/13/2017             | 69.18         |
| 218423                  | LAMERS BUS LINES, INC.              | 503920                    | 1/13/2017             | 238.52        |
| 218423                  | LAMERS BUS LINES, INC.              | 503919                    | 1/13/2017             | 668.21        |
| 218423                  | LAMERS BUS LINES, INC.              | 42705                     | 1/13/2017             | 159.08        |
| 218423                  | LAMERS BUS LINES, INC.              | 503961                    | 1/13/2017             | 138.62        |
| 218423                  | LAMERS BUS LINES, INC.              |                           | 1/13/2017             | 0.00          |
| 218424                  | LOCKSMITH SHOPPE                    | 12729                     | 1/13/2017             | 11.00         |
| 218425                  | MARA CTY PUBLIC HEALTH              | HLI00100335               | 1/13/2017             | 16.00         |
| 218425                  | MARA CTY PUBLIC HEALTH              | HLI00100358               | 1/13/2017             | 43.00         |
| 218426                  | MARQUARDT STAMP AND SIGN            | 47554                     | 1/13/2017             | 38.90         |
| 218426                  | MARQUARDT STAMP AND SIGN            | 47498                     | 1/13/2017             | 35.90         |
| 218427                  | MARSHFIELD CLINIC, INC.             | October-Dec 2016          | 1/13/2017             | 243.79        |
| 218428                  | MARSHFIELD HIGH SCHOOL              | WVC Cross Country         | 1/13/2017             | 185.15        |
| 218429                  | MISHLER, KRISTY                     | 42705                     | 1/13/2017             | 77.76         |
| 218430                  | MOVIE LICENSING USA                 | BO 1347291                | 1/13/2017             | 1,657.00      |
| 218431                  | NANOTEK DEVICE REPAIR LLC           | 239                       | 1/13/2017             | 110.00        |
| 218431                  | NANOTEK DEVICE REPAIR LLC           | 240                       | 1/13/2017             | 835.00        |
| 218432                  | PYRAMID EDUCATION CONSULTANTS, INC. | 100666                    | 1/13/2017             | 605.59        |
| 218433                  | REW MOTOR INC                       | 250854                    | 1/13/2017             | 18.10         |
| 218434                  | RINK SYSTEMS, INC.                  | rinksystems123016         | 1/13/2017             | 439.39        |
| 218435                  | SCHERRER CONSTRUCTION CO. INC.      | 4034                      | 1/13/2017             | 3,000.00      |
| 218436                  | SCHMITT ACOUSTICS, LLC              | 17-3                      | 1/13/2017             | 4,876.20      |
| 218437                  | SILLAMPA, CRISSY                    | sillumpa122816            | 1/13/2017             | 352.50        |
| 218438                  | SKYLINE EXHIBIT RESOURCE            | 35122951                  | 1/13/2017             | 43.44         |
| 218439                  | SPOONER, LOGAN                      | SPOONER-SCHOLARSHIP       | 1/13/2017             | 300.00        |
| 218440                  | STERLING WATER INC                  | 342x05615607              | 1/13/2017             | 943.90        |
| 218441                  | STREICH EQUIPMENT CO INC            | 33979                     | 1/13/2017             | 152.00        |
| 218442                  | TRAIN 4 YOUR BEST                   | 18001                     | 1/13/2017             | 780.00        |
| 218443                  | TWEET/GAROT MECHANICAL INC          | 42377                     | 1/13/2017             | 2,788.56      |
| 218444                  | UW WHITEWATER-CONTINUING EDUC SERV  | 106742                    | 1/13/2017             | 150.00        |
| 218445                  | VILLAGE OF HATLEY                   | DEC 24.2016               | 1/13/2017             | 318.40        |
| 218446                  | WALSWORTH PUBLISHING CO             | 7-07388-0 2nd deposi      | 1/13/2017             | 3,291.30      |
| 218447                  | WASBO FOUNDATION                    | 9491                      | 1/13/2017             | 201.00        |
| 218447                  | WASBO FOUNDATION                    | 9492                      | 1/13/2017             | 201.00        |
| 218447                  | WASBO FOUNDATION                    | 9494                      | 1/13/2017             | 201.00        |
| 218447                  | WASBO FOUNDATION                    | 9495                      | 1/13/2017             | 201.00        |
| 218447                  | WASBO FOUNDATION                    | 9496                      | 1/13/2017             | 201.00        |
| 218448                  | WASTE MANAGEMENT                    | 0023907-2808-3            | 1/13/2017             | 1,755.00      |
| 218449                  | WAUSAU EARLY BIRD ROTARY            | 1099                      | 1/13/2017             | 140.00        |
| 218450                  | WDSPS- INDUSTRY SERVICES INVOICING  | 426684                    | 1/13/2017             | 530.00        |
| 218451                  | WI ICE ARENA MGMT ASSO WIAMA        | WIAMA1617                 | 1/13/2017             | 375.00        |
| 218452                  | WI SCHOOL COUNSEL ASSN WSCA         | WSCA Reg TP               | 1/13/2017             | 1,085.00      |
| 218453                  | YOURMEMBERSHIP.COM, INC.            | R21973643                 | 1/13/2017             | 315.00        |
| 161701283               | 1ST PLACE TROPHY & ENGRAVING        | 1249                      | 12/16/2016            | 373.75        |
| 161701283               | 1ST PLACE TROPHY & ENGRAVING        | 1271                      | 12/16/2016            | 21.00         |
| 161701284               | ABLE DISTRIBUTING CO INC            | SO11454898.001            | 12/16/2016            | 30.92         |

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| 161701284               | ABLE DISTRIBUTING CO INC      | SO11455029.001            | 12/16/2016            | 1.17          |
| 161701284               | ABLE DISTRIBUTING CO INC      | SO11455286.001            | 12/16/2016            | -1.84         |
| 161701284               | ABLE DISTRIBUTING CO INC      | SO11465134.001            | 12/16/2016            | 127.27        |
| 161701285               | ADVANCED DISPOSAL             | D2061308 NOV16            | 12/16/2016            | 1,908.00      |
| 161701286               | ALPHA BAKING CO., INC.        | 11302016JH                | 12/16/2016            | 325.82        |
| 161701286               | ALPHA BAKING CO., INC.        | 11302016HS                | 12/16/2016            | 818.94        |
| 161701286               | ALPHA BAKING CO., INC.        | 11302016MS                | 12/16/2016            | 1,894.40      |
| 161701287               | AMERICAN WELDING & GAS INC    | 4479075                   | 12/16/2016            | 153.55        |
| 161701287               | AMERICAN WELDING & GAS INC    | 4454763                   | 12/16/2016            | 4.83          |
| 161701288               | ANDREAS, HEATHER              | OCT/NOV2016               | 12/16/2016            | 142.54        |
| 161701289               | ARCHIQUETTE, JEANNE           | NOV2016A                  | 12/16/2016            | 97.20         |
| 161701290               | BARTLING, SHARON              | 42675                     | 12/16/2016            | 25.92         |
| 161701290               | BARTLING, SHARON              | NOV2016A                  | 12/16/2016            | 85.22         |
| 161701290               | BARTLING, SHARON              | NOV2016B                  | 12/16/2016            | 135.97        |
| 161701291               | BLASER, TRACEY                | 42705                     | 12/16/2016            | 240.00        |
| 161701292               | BULLIS, KRISTINE              | OCT/NOV2016               | 12/16/2016            | 173.06        |
| 161701293               | CESA 9, INC.                  | 8052                      | 12/16/2016            | 2,950.00      |
| 161701293               | CESA 9, INC.                  | 7650                      | 12/16/2016            | 105.00        |
| 161701294               | CLAY REISSMANN, MELISSA       | 42705                     | 12/16/2016            | 84.10         |
| 161701295               | CONSTELLATION ENERGY SERVICES | 1711972-01                | 12/16/2016            | 19,078.26     |
| 161701296               | ENGEN, TERI                   | 42675                     | 12/16/2016            | 62.37         |
| 161701297               | FAMILY SERVICE MADISON, INC.  | 337                       | 12/16/2016            | 3,072.34      |
| 161701298               | FERGUSON ENTERPRISE INC       | 3681657                   | 12/16/2016            | 9.60          |
| 161701298               | FERGUSON ENTERPRISE INC       | 3675833                   | 12/16/2016            | 84.60         |
| 161701298               | FERGUSON ENTERPRISE INC       | 3683878                   | 12/16/2016            | 51.91         |
| 161701298               | FERGUSON ENTERPRISE INC       | 368366637                 | 12/16/2016            | 65.96         |
| 161701299               | FORMS SPECIALISTS INC         | 41097                     | 12/16/2016            | 35.00         |
| 161701299               | FORMS SPECIALISTS INC         | 41050                     | 12/16/2016            | 140.00        |
| 161701300               | FRANCE PROPANE SERVICE        | 223216                    | 12/16/2016            | 449.05        |
| 161701301               | GILBERTSON, MOLLIE            | 42675                     | 12/16/2016            | 48.11         |
| 161701302               | GLEISNER, MARY ANN            | 42675                     | 12/16/2016            | 108.59        |
| 161701303               | GLYNN, JOHN                   | 42675                     | 12/16/2016            | 92.03         |
| 161701303               | GLYNN, JOHN                   | 42614                     | 12/16/2016            | 69.94         |
| 161701303               | GLYNN, JOHN                   | 42644                     | 12/16/2016            | 32.79         |
| 161701304               | HACKBARTH, LINDA              | hackbarth12816            | 12/16/2016            | 222.00        |
| 161701305               | HAHN, NATHAN                  | 42705                     | 12/16/2016            | 11.95         |
| 161701306               | HORAK REFRIGERATION INC       | 34148                     | 12/16/2016            | 749.27        |
| 161701306               | HORAK REFRIGERATION INC       | 34157                     | 12/16/2016            | 140.50        |
| 161701307               | JASURDA, THOMAS               | PR, 11/29, TJ             | 12/16/2016            | 225.00        |
| 161701308               | JERRYS MUSIC INC              | 102657                    | 12/16/2016            | 39.20         |
| 161701308               | JERRYS MUSIC INC              | 102670                    | 12/16/2016            | 161.16        |
| 161701308               | JERRYS MUSIC INC              | 103575                    | 12/16/2016            | 33.00         |
| 161701309               | JOHNSON CONTROLS INC          | 1-43093557212             | 12/16/2016            | 511.70        |
| 161701310               | JOHNSON, EO, INC.             | ARIN517563                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.             | ARIN517565                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.             | ARIN517566                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.             | ARIN517569                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.             | ARIN517572                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.             | ARIN517576                | 12/16/2016            | 450.00        |

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| 161701310               | JOHNSON, EO, INC.               | ARIN517592                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517595                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517596                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517597                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517598                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517577                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517586                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517578                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517579                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517580                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517589                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517590                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517591                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517599                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517600                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517601                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517603                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517604                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | ARIN517605                | 12/16/2016            | 450.00        |
| 161701310               | JOHNSON, EO, INC.               | INV16028                  | 12/16/2016            | 2,250.00      |
| 161701310               | JOHNSON, EO, INC.               |                           | 12/16/2016            | 0.00          |
| 161701310               | JOHNSON, EO, INC.               |                           | 12/16/2016            | 0.00          |
| 161701311               | KLOTH, JEFFERY                  | 42675                     | 12/16/2016            | 75.76         |
| 161701312               | KOENIG, TAMMY                   | 42675                     | 12/16/2016            | 27.03         |
| 161701313               | KWIK TRIP INC                   | 00054784 NOV2016          | 12/16/2016            | 882.67        |
| 161701314               | LAWRENCE, BARBARA               | 42675                     | 12/16/2016            | 135.00        |
| 161701315               | LEADER PRINTING                 | 17281                     | 12/16/2016            | 599.90        |
| 161701316               | LUETSCHWAGER, REANEE            | 42705                     | 12/16/2016            | 48.47         |
| 161701317               | LUKASKO, TIFFANY                | NOV2016A                  | 12/16/2016            | 106.11        |
| 161701318               | MID WISCONSIN BEVERAGE          | 120116                    | 12/16/2016            | 266.03        |
| 161701318               | MID WISCONSIN BEVERAGE          | 371893                    | 12/16/2016            | 1,964.36      |
| 161701318               | MID WISCONSIN BEVERAGE          | 371891                    | 12/16/2016            | 478.00        |
| 161701318               | MID WISCONSIN BEVERAGE          | 371892                    | 12/16/2016            | 455.76        |
| 161701319               | MMG EMPLOYER SOLUTIONS, INC.    | 121855                    | 12/16/2016            | 76.00         |
| 161701319               | MMG EMPLOYER SOLUTIONS, INC.    | 121169                    | 12/16/2016            | 520.00        |
| 161701319               | MMG EMPLOYER SOLUTIONS, INC.    | 122052                    | 12/16/2016            | 92.00         |
| 161701319               | MMG EMPLOYER SOLUTIONS, INC.    | 121856                    | 12/16/2016            | 168.00        |
| 161701319               | MMG EMPLOYER SOLUTIONS, INC.    | 121168                    | 12/16/2016            | 1,248.00      |
| 161701320               | NASCO INC - EDUCATION           | 165386                    | 12/16/2016            | 23.20         |
| 161701321               | NORTHWAY COMMUNICATIONS INC     | INV168495                 | 12/16/2016            | 1,116.00      |
| 161701322               | O'BRIEN, RENEE                  | 42675                     | 12/16/2016            | 156.44        |
| 161701323               | OFFICE ENTERPRISES INC          | 390649                    | 12/16/2016            | 83.91         |
| 161701324               | OVERGAARD, JACK                 | PR, 12/8, JO              | 12/16/2016            | 100.00        |
| 161701325               | PARKIN, KELSEY                  | NOV2016A                  | 12/16/2016            | 36.02         |
| 161701326               | PER MAR SECURITY SERVICES, INC. | 1623760                   | 12/16/2016            | 6.36          |
| 161701327               | PERIPOLE INC                    | 157679                    | 12/16/2016            | 326.56        |
| 161701328               | PETERSON, GREGORY               | PR, 11/29, GP             | 12/16/2016            | 170.00        |
| 161701329               | QUALITY DOOR AND HARDWARE INC.  | 726417-IN                 | 12/16/2016            | 24.00         |
| 161701330               | REINHART FOODS INC              | 942434                    | 12/16/2016            | 848.59        |

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|-------------------------|--|---------------------------|-----------------------|---------------|
| 161701331               | RENAISSANCE LEARNING                     | INV4289949                | 12/16/2016            | 187.50        |
| 161701331               | RENAISSANCE LEARNING                     | INV4289952                | 12/16/2016            | 536.25        |
| 161701332               | RESOURCES FOR READING INC                | K479082                   | 12/16/2016            | 92.74         |
| 161701333               | RETTINGER, FERLYN                        | rettinger12616            | 12/16/2016            | 92.50         |
| 161701334               | ROSE, AMANDA                             | 42705                     | 12/16/2016            | 50.00         |
| 161701335               | RUPPERT, ELISSA                          | 42675                     | 12/16/2016            | 42.34         |
| 161701336               | RUSINEK, JAYME                           | NOV/DEC2016               | 12/16/2016            | 294.16        |
| 161701337               | SCHOOL SPECIALTY                         | 208117584392              | 12/16/2016            | 167.27        |
| 161701338               | SENDELBACH, MICHELLE                     | 42675                     | 12/16/2016            | 37.52         |
| 161701338               | SENDELBACH, MICHELLE                     | 42705                     | 12/16/2016            | 28.91         |
| 161701339               | SENRASKE, TODD                           | 42675                     | 12/16/2016            | 245.79        |
| 161701340               | SONDELSKI, TRACI                         | NOV2016A                  | 12/16/2016            | 24.00         |
| 161701341               | STUDER EDUCATION                         | WRIE 2016 Chicago         | 12/16/2016            | 525.00        |
| 161701342               | TEAM SPORTING GOODS INC                  | AAH071119                 | 12/16/2016            | 3,940.00      |
| 161701342               | TEAM SPORTING GOODS INC                  | AAH071042                 | 12/16/2016            | 845.00        |
| 161701343               | THOMPSON, KELLY                          | 42675                     | 12/16/2016            | 25.92         |
| 161701344               | TIERNEY BROTHERS, INC.                   | 732320                    | 12/16/2016            | 3,354.54      |
| 161701345               | TRIMNER, SARAH                           | 42675                     | 12/16/2016            | 377.89        |
| 161701346               | VAN ERT ELECTRIC COMPANY INC.            | 3662                      | 12/16/2016            | 620.38        |
| 161701346               | VAN ERT ELECTRIC COMPANY INC.            | 3670                      | 12/16/2016            | 801.37        |
| 161701347               | WAUSAU SCHOOL DISTRICT                   | 42705                     | 12/16/2016            | 3,209.00      |
| 161701348               | WEBB, HERSHEL                            | 42675                     | 12/16/2016            | 139.75        |
| 161701349               | WEBKO EMBROIDERY & SCREEN PRINTING, INC  | 190413                    | 12/16/2016            | 304.00        |
| 161701349               | WEBKO EMBROIDERY & SCREEN PRINTING, INC  | 190418                    | 12/16/2016            | 230.00        |
| 161701350               | WENDORF, MICHAEL                         | 42675                     | 12/16/2016            | 49.89         |
| 161701351               | WI LIBRARY SERVICES                      | 47496                     | 12/16/2016            | 1,508.31      |
| 161701352               | YANG, YAUO                               | 42675                     | 12/16/2016            | 101.52        |
| 161701353               | ZOESCH, DANIELLE                         | 42675                     | 12/16/2016            | 162.70        |
| 161701354               | AMERICAN WELDING & GAS INC               | 4442324                   | 12/23/2016            | 30.13         |
| 161701354               | AMERICAN WELDING & GAS INC               | 4454883                   | 12/23/2016            | 24.24         |
| 161701354               | AMERICAN WELDING & GAS INC               | 4427665                   | 12/23/2016            | 32.31         |
| 161701354               | AMERICAN WELDING & GAS INC               | 4454765                   | 12/23/2016            | 2.16          |
| 161701355               | BOBS ELECTRIC, INC                       | 39481                     | 12/23/2016            | 537.32        |
| 161701355               | BOBS ELECTRIC, INC                       | 39478                     | 12/23/2016            | 781.13        |
| 161701356               | CESA 9, INC.                             | 7635                      | 12/23/2016            | 2,310.14      |
| 161701357               | DAVIES, ELYSE                            | 42675                     | 12/23/2016            | 10.26         |
| 161701358               | DEGNER, GLORIA                           | 42705                     | 12/23/2016            | 36.93         |
| 161701359               | EISENBARTH STRING INSTRUMENT REPAIR, LLC | 454424                    | 12/23/2016            | 202.20        |
| 161701359               | EISENBARTH STRING INSTRUMENT REPAIR, LLC | 454426                    | 12/23/2016            | 186.00        |
| 161701359               | EISENBARTH STRING INSTRUMENT REPAIR, LLC | 454407                    | 12/23/2016            | 136.95        |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3238685                   | 12/23/2016            | 65.84         |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3237890                   | 12/23/2016            | 9.84          |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3238298                   | 12/23/2016            | 22.65         |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3221510                   | 12/23/2016            | -92.03        |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3238043                   | 12/23/2016            | 79.46         |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3230818                   | 12/23/2016            | -556.45       |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3230740                   | 12/23/2016            | 278.22        |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 3238686                   | 12/23/2016            | 232.86        |
| 161701360               | ETCO ELECTRIC SUPPLY INC                 | 2321686                   | 12/23/2016            | 9.51          |

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| 161701360               | ETCO ELECTRIC SUPPLY INC               | 3231686                   | 12/23/2016            | 9.51          |
| 161701360               | ETCO ELECTRIC SUPPLY INC               | 3238684                   | 12/23/2016            | 2.26          |
| 161701360               | ETCO ELECTRIC SUPPLY INC               |                           | 12/23/2016            | 0.00          |
| 161701360               | ETCO ELECTRIC SUPPLY INC               |                           | 12/23/2016            | 0.00          |
| 161701361               | FERGUSON ENTERPRISE INC                | 3694475                   | 12/23/2016            | 50.52         |
| 161701361               | FERGUSON ENTERPRISE INC                | 3688360                   | 12/23/2016            | 602.93        |
| 161701362               | FORMS SPECIALISTS INC                  | 41106                     | 12/23/2016            | 70.00         |
| 161701362               | FORMS SPECIALISTS INC                  | 41010                     | 12/23/2016            | 546.00        |
| 161701363               | FOX, GRETCHEN                          | 42675                     | 12/23/2016            | 77.76         |
| 161701363               | FOX, GRETCHEN                          | 2422                      | 12/23/2016            | 114.06        |
| 161701364               | FRANCE PROPANE SERVICE                 | 225239                    | 12/23/2016            | 361.36        |
| 161701365               | GEBERT, SAMANTHA                       | 42675                     | 12/23/2016            | 57.08         |
| 161701366               | GILMORE, KRISTINE                      | 42705                     | 12/23/2016            | 48.60         |
| 161701367               | GREAT LAKES COCA-COLA DISTRIBUTION LLC | 113016                    | 12/23/2016            | 1,554.24      |
| 161701368               | GRESSER, PAMELA                        | 42675                     | 12/23/2016            | 124.20        |
| 161701369               | HEEREN, CAROL                          | 42675                     | 12/23/2016            | 137.21        |
| 161701370               | HOBART SALES AND SERVICE INC           | ZB70689                   | 12/23/2016            | 445.65        |
| 161701370               | HOBART SALES AND SERVICE INC           | ZB70601                   | 12/23/2016            | 201.02        |
| 161701371               | HUDDLESTON, DUDLEY                     | NOV/DEC2016               | 12/23/2016            | 26.68         |
| 161701372               | HUGHES, JAYMI                          | 42705                     | 12/23/2016            | 230.04        |
| 161701373               | ISLAND BAY PRINTING                    | 4438                      | 12/23/2016            | 793.00        |
| 161701374               | K&S FUEL INJECTION INC                 | 183191                    | 12/23/2016            | 3,048.30      |
| 161701375               | KATZMAREK, AARON                       | 42705                     | 12/23/2016            | 134.63        |
| 161701376               | LOW, MELISSA                           | 59032                     | 12/23/2016            | 75.00         |
| 161701376               | LOW, MELISSA                           | 2432                      | 12/23/2016            | 19.00         |
| 161701377               | M3 INSURANCE SOLU INC                  | 18589                     | 12/23/2016            | 1,735.00      |
| 161701378               | MARSHFIELD BOOK                        | 341387                    | 12/23/2016            | 3,423.20      |
| 161701379               | MAXWELL MEDALS & AWARDS INC.           | 3129192-IN                | 12/23/2016            | 213.00        |
| 161701380               | MID WISCONSIN BEVERAGE                 | 373790                    | 12/23/2016            | 73.08         |
| 161701380               | MID WISCONSIN BEVERAGE                 | 373789                    | 12/23/2016            | 307.00        |
| 161701380               | MID WISCONSIN BEVERAGE                 | 373791                    | 12/23/2016            | 173.71        |
| 161701381               | MURASKI, JOHN                          | JUL-DEC2016               | 12/23/2016            | 237.78        |
| 161701382               | MURPHY, MELISSA                        | NOV2016A                  | 12/23/2016            | 58.97         |
| 161701383               | NATZKE, ANDREW                         | 42675                     | 12/23/2016            | 18.36         |
| 161701384               | NEWTON, PETE                           | 42705                     | 12/23/2016            | 100.00        |
| 161701385               | NORTHWAY COMMUNICATIONS INC            | 103125                    | 12/23/2016            | 33.00         |
| 161701386               | OFFICE ENTERPRISES INC                 | 388566                    | 12/23/2016            | 86.00         |
| 161701387               | PAVLOVICH, JENNIFER                    | 42675                     | 12/23/2016            | 83.65         |
| 161701388               | REINARDY, DIANNA                       | 42705                     | 12/23/2016            | 206.66        |
| 161701389               | REINHART FOODS INC                     | 949227                    | 12/23/2016            | 769.67        |
| 161701389               | REINHART FOODS INC                     | 946073                    | 12/23/2016            | 716.96        |
| 161701390               | REISER, ALLISON                        | reiser121316              | 12/23/2016            | 263.00        |
| 161701391               | SCHMITZ, APRIL                         | 113-2278459-1910614       | 12/23/2016            | 55.99         |
| 161701392               | SCHOOL SPECIALTY                       | 308102653859              | 12/23/2016            | 107.73        |
| 161701393               | STASHEK, JACQUELINE                    | 42705                     | 12/23/2016            | 226.80        |
| 161701394               | STRICK, ANGELA                         | 42675                     | 12/23/2016            | 56.16         |
| 161701395               | SUN PRINTING INC                       | 85480                     | 12/23/2016            | 227.75        |
| 161701396               | TABOR, PETER                           | 42705                     | 12/23/2016            | 311.05        |
| 161701397               | TEAM SPORTING GOODS INC                | AAH072346                 | 12/23/2016            | 256.00        |

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| 161701398               | VANDERWYST, AMY                 | DEC2016A                  | 12/23/2016            | 22.48         |
| 161701399               | WEGGE, KAREN                    | NOV/DEC2016               | 12/23/2016            | 215.30        |
| 161701400               | WENNING GRINDING SUPPLY INC., J | 92932                     | 12/23/2016            | 42.00         |
| 161701401               | WILICHOWSKI, KIM                | 42705                     | 12/23/2016            | 37.96         |
| 161701402               | WINTER, AMANDA                  | 42644                     | 12/23/2016            | 18.49         |
| 161701402               | WINTER, AMANDA                  | AUG2016A                  | 12/23/2016            | 135.44        |
| 161701402               | WINTER, AMANDA                  | AUG2016B                  | 12/23/2016            | 87.06         |
| 161701403               | CENTRAL BURNER AND BOILER INC   | 54331                     | 12/30/2016            | 328.95        |
| 161701404               | ETCO ELECTRIC SUPPLY INC        | 3238785                   | 12/30/2016            | -79.46        |
| 161701404               | ETCO ELECTRIC SUPPLY INC        | 3237889                   | 12/30/2016            | 106.24        |
| 161701405               | GILBERTSON, MOLLIE              | 42705                     | 12/30/2016            | 88.13         |
| 161701406               | JERRYS MUSIC INC                | 103622                    | 12/30/2016            | 2.20          |
| 161701406               | JERRYS MUSIC INC                | 103816                    | 12/30/2016            | 22.00         |
| 161701407               | JIRIK, SCOTT                    | 42705                     | 12/30/2016            | 27.05         |
| 161701408               | JOHNSON CONTROLS INC            | 1-43339789322             | 12/30/2016            | 460.40        |
| 161701408               | JOHNSON CONTROLS INC            | 1-43375482329             | 12/30/2016            | 587.42        |
| 161701409               | LIGHTBODY, LLC                  | lightbody122116           | 12/30/2016            | 28.00         |
| 161701410               | LUEDKE, ERNEST                  | 42705                     | 12/30/2016            | 20.65         |
| 161701411               | MACIAZ, SARAH                   | 1221                      | 12/30/2016            | 90.44         |
| 161701412               | MEP SOLUTIONS, LLC              | 16-234MP                  | 12/30/2016            | 760.00        |
| 161701413               | MID WISCONSIN BEVERAGE          | 375502                    | 12/30/2016            | 51.60         |
| 161701414               | MLODIK, TAMI                    | 42705                     | 12/30/2016            | 23.76         |
| 161701415               | PETERSON, GREGORY               | PR, GP, 12/12             | 12/30/2016            | 50.00         |
| 161701416               | REINARDY, DIANNA                | DEC2016A                  | 12/30/2016            | 82.05         |
| 161701417               | RUDER WARE AND MICHLER          | 221226                    | 12/30/2016            | 206.50        |
| 161701418               | SCHOOL SPECIALTY                | 208117621122              | 12/30/2016            | 119.50        |
| 161701418               | SCHOOL SPECIALTY                | 208117630541              | 12/30/2016            | 105.99        |
| 161701419               | STORTECKY, LISA                 | 3131                      | 12/30/2016            | 12.71         |
| 161701420               | SUPERIOR CHEMICAL CORP, INC.    | 145784                    | 12/30/2016            | 1,208.13      |
| 161701421               | TRETTER, TODD                   | 42705                     | 12/30/2016            | 50.49         |
| 161701422               | WOLFE, MICHAEL                  | SEP-DEC2016               | 12/30/2016            | 31.03         |
| 161701423               | ABEL, SCOT                      | 42583                     | 1/6/2017              | 30.89         |
| 161701423               | ABEL, SCOT                      | 42614                     | 1/6/2017              | 56.38         |
| 161701423               | ABEL, SCOT                      | OCT2016A                  | 1/6/2017              | 295.06        |
| 161701423               | ABEL, SCOT                      | 42675                     | 1/6/2017              | 85.00         |
| 161701424               | AMERICAN WELDING & GAS INC      | 4514862                   | 1/6/2017              | 16.43         |
| 161701424               | AMERICAN WELDING & GAS INC      | 4515359                   | 1/6/2017              | 65.15         |
| 161701425               | ASPIRUS YMCA CHILD DEV CTR      | YMCA-4K-DEC16             | 1/6/2017              | 25,380.89     |
| 161701426               | BAER, CHELSEA                   | baer122316                | 1/6/2017              | 85.00         |
| 161701427               | BAIER, TERESE                   | 42705                     | 1/6/2017              | 153.90        |
| 161701427               | BAIER, TERESE                   | DEC2016A                  | 1/6/2017              | 27.94         |
| 161701428               | BAND INSTRMT REPR SPEC INC      | 28714                     | 1/6/2017              | 289.00        |
| 161701429               | BAUDHUIN, LATICIA               | 42705                     | 1/6/2017              | 28.84         |
| 161701430               | BELOTT, JEFFREY                 | 42705                     | 1/6/2017              | 14.26         |
| 161701430               | BELOTT, JEFFREY                 | DEC2016A                  | 1/6/2017              | 171.07        |
| 161701431               | CESA 9, INC.                    | 8125                      | 1/6/2017              | 16,827.75     |
| 161701432               | DAIGLE, STACEY                  | 42705                     | 1/6/2017              | 65.34         |
| 161701433               | FOREMAN, RONALD                 | 42736                     | 1/6/2017              | 60.00         |
| 161701434               | FRANCE PROPANE SERVICE          | 225119                    | 1/6/2017              | 322.41        |

**DC EVEREST AREA SCHOOL DISTRICT  
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| <b>CHECK<br/>NUMBER</b> | <b>VENDOR</b>                      | <b>INVOICE<br/>NUMBER</b> | <b>CHECK<br/>DATE</b> | <b>AMOUNT</b> |
|-------------------------|------------------------------------|---------------------------|-----------------------|---------------|
| 161701435               | FUN AND FUNCTION LLC               | 204571                    | 1/6/2017              | 310.54        |
| 161701436               | GINGERROOT LLC                     | 1637                      | 1/6/2017              | 3,750.00      |
| 161701437               | HALL, KIMBERLY                     | OCT-DEC2016               | 1/6/2017              | 28.08         |
| 161701438               | HOFFMAN, AARON                     | 42705                     | 1/6/2017              | 103.90        |
| 161701438               | HOFFMAN, AARON                     | DEC2016A                  | 1/6/2017              | 35.00         |
| 161701439               | JERRYS MUSIC INC                   | 100573                    | 1/6/2017              | 127.50        |
| 161701440               | JOHNSON, EO, INC.                  | INV43151                  | 1/6/2017              | 65.63         |
| 161701441               | KEY TO LIFE CHILDCARE CENTER, INC. | KYLF-4K-DEC16             | 1/6/2017              | 9,777.68      |
| 161701442               | KINDERCARE LEARNING CTR, INC.      | KIND-4K-DEC16             | 1/6/2017              | 7,749.90      |
| 161701443               | KNAACK, ROBERT                     | 42736                     | 1/6/2017              | 60.00         |
| 161701444               | LAWRENCE, BARBARA                  | 42705                     | 1/6/2017              | 75.49         |
| 161701445               | LECHNER, MARY                      | 42705                     | 1/6/2017              | 113.99        |
| 161701446               | LIGHTBODY, LLC                     | lightbody122616           | 1/6/2017              | 144.00        |
| 161701447               | LIGHTING DESIGN SOLUTIONS LLC      | 11742                     | 1/6/2017              | 1,721.50      |
| 161701447               | LIGHTING DESIGN SOLUTIONS LLC      | 11741                     | 1/6/2017              | 406.00        |
| 161701448               | MACCO'S COMM INTERIORS INC         | CG683491-A                | 1/6/2017              | 18,743.35     |
| 161701449               | MARA CTY CHILD DEVELOPMENT         | MCCDA-4K-DEC16            | 1/6/2017              | 3,616.62      |
| 161701450               | MARSHFIELD BOOK                    | 341438                    | 1/6/2017              | 711.00        |
| 161701451               | MC MILLAN-HEHIR, HEATHER           | 42705                     | 1/6/2017              | 40.82         |
| 161701452               | MID WISCONSIN BEVERAGE             | 375503                    | 1/6/2017              | 431.44        |
| 161701453               | MILLER, CRAIG                      | DEC2016 MILE REIMB        | 1/6/2017              | 198.45        |
| 161701454               | MOUNT OLIVE 4K PROGRAM             | MTOL-4K-DEC16             | 1/6/2017              | 12,916.50     |
| 161701455               | NASCO INC - EDUCATION              | 247014                    | 1/6/2017              | 237.38        |
| 161701455               | NASCO INC - EDUCATION              | 248351                    | 1/6/2017              | 24.24         |
| 161701456               | NATZKE, ANDREW                     | 42705                     | 1/6/2017              | 17.28         |
| 161701457               | NEWMAN CATHOLIC-ST MARK            | STMA-4K-DEC16             | 1/6/2017              | 9,041.55      |
| 161701458               | NEWMAN CATHOLIC-ST THERESE         | STTH-4K-DEC16             | 1/6/2017              | 8,331.11      |
| 161701459               | OFFICE ENTERPRISES INC             | 386634                    | 1/6/2017              | 287.00        |
| 161701460               | OMNI GLASS & PAINT INC             | 120685                    | 1/6/2017              | 205.00        |
| 161701461               | OVER THE TOP ROOFING REPAIR & MNT. | 131                       | 1/6/2017              | 224.73        |
| 161701461               | OVER THE TOP ROOFING REPAIR & MNT. | 132                       | 1/6/2017              | 170.00        |
| 161701461               | OVER THE TOP ROOFING REPAIR & MNT. | 133                       | 1/6/2017              | 1,615.26      |
| 161701462               | PRO ED                             | 2607307                   | 1/6/2017              | 81.35         |
| 161701463               | ROCHESTER, TIMOTHY                 | 42705                     | 1/6/2017              | 42.66         |
| 161701464               | SCHNEIDER, PATRICIA                | NOV/DEC2016               | 1/6/2017              | 54.70         |
| 161701465               | SIMPLEXGRINELL LP                  | 40979449                  | 1/6/2017              | 3,067.00      |
| 161701466               | STOSKOPF, JACK                     | 42705                     | 1/6/2017              | 31.32         |
| 161701467               | SUCKOW, ELLEN                      | 42705                     | 1/6/2017              | 32.69         |
| 161701468               | THOMPSON, KELLY                    | 42705                     | 1/6/2017              | 15.66         |
| 161701469               | WAUSAU CHILD CARE-CEDAR CR,INC.    | WACC-4K-DEC16             | 1/6/2017              | 6,716.58      |
| 161701470               | WEBB, HERSHEL                      | 42705                     | 1/6/2017              | 170.15        |
| 161701471               | WEGGE, KAREN                       | 17 Wegge Credits          | 1/6/2017              | 1,535.29      |
| 161701472               | WELSH, CHRISTINE                   | 42705                     | 1/6/2017              | 229.82        |
| 161701473               | WOOD, JOSHUA                       | 42705                     | 1/6/2017              | 120.00        |
| 161701474               | YAKLYVICH, KALLI                   | 42705                     | 1/6/2017              | 49.68         |
| 161701475               | ADVANCED DISPOSAL                  | D20000623747              | 1/13/2017             | 2,198.63      |
| 161701476               | AIM ELECTRONICS INC                | 39845-7                   | 1/13/2017             | 12,590.00     |
| 161701477               | AMERICAN WELDING & GAS INC         | 4483123                   | 1/13/2017             | 53.60         |
| 161701477               | AMERICAN WELDING & GAS INC         | 5414863                   | 1/13/2017             | 2.22          |

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|-------------------------|--------------------------------|---------------------------|-----------------------|---------------|
| 161701477               | AMERICAN WELDING & GAS INC     | 4514861                   | 1/13/2017             | 5.00          |
| 161701477               | AMERICAN WELDING & GAS INC     | 4535542                   | 1/13/2017             | 261.70        |
| 161701478               | ARAMARK UNIFORM SERVICES, INC  | 42705                     | 1/13/2017             | 3,211.56      |
| 161701478               | ARAMARK UNIFORM SERVICES, INC  | DEC16 FOOD                | 1/13/2017             | 780.40        |
| 161701479               | ATKINSON, SCOTT                | 42705                     | 1/13/2017             | 84.67         |
| 161701480               | AURICO                         | AUR1008293                | 1/13/2017             | 513.40        |
| 161701481               | BAND INSTRMT REPR SPEC INC     | 28650                     | 1/13/2017             | 31.00         |
| 161701482               | BARTLING, SHARON               | 42705                     | 1/13/2017             | 23.76         |
| 161701483               | BASSETT MECHANICAL, INC.       | 602858C                   | 1/13/2017             | 722.00        |
| 161701484               | BORYSIK, MARLENE               | 42705                     | 1/13/2017             | 44.60         |
| 161701485               | CESA 6                         | 20241                     | 1/13/2017             | 220.00        |
| 161701486               | CESA 9, INC.                   | 8162                      | 1/13/2017             | 590.00        |
| 161701487               | CUMMINGS, LONA                 | 42705                     | 1/13/2017             | 31.08         |
| 161701488               | D & L SIGNS INC                | 10074                     | 1/13/2017             | 380.00        |
| 161701489               | DEAF HH EDUCATIONAL CONSULTING | 1008                      | 1/13/2017             | 731.25        |
| 161701490               | DEMCO INC                      | 5992561                   | 1/13/2017             | 77.94         |
| 161701491               | DERCKS, ALYSSA                 | DCE2016                   | 1/13/2017             | 8.10          |
| 161701492               | DIGGERS HOTLINE INC            | 161 2 27751               | 1/13/2017             | 5.55          |
| 161701493               | FAMILY SERVICE MADISON, INC.   | 362                       | 1/13/2017             | 2,171.12      |
| 161701494               | FORMS SPECIALISTS INC          | 41120                     | 1/13/2017             | 137.50        |
| 161701495               | FRANCE PROPANE SERVICE         | 225222                    | 1/13/2017             | 54.00         |
| 161701496               | GENERAL PARTS OF WISCONSIN     | 1586885                   | 1/13/2017             | 483.45        |
| 161701496               | GENERAL PARTS OF WISCONSIN     | 5801403                   | 1/13/2017             | 255.00        |
| 161701497               | GULDAN, DONNA                  | 42705                     | 1/13/2017             | 81.65         |
| 161701498               | HANKE, MICHAEL                 | 42675                     | 1/13/2017             | 151.20        |
| 161701499               | HORAK REFRIGERATION INC        | 34011                     | 1/13/2017             | 92.00         |
| 161701499               | HORAK REFRIGERATION INC        | 33617                     | 1/13/2017             | 92.00         |
| 161701500               | HOSTVEDT, JAMES                | 42705                     | 1/13/2017             | 48.92         |
| 161701501               | INDUSTRIAL ARTS SUPPLY IASCO   | M10518                    | 1/13/2017             | 72.54         |
| 161701502               | JERRYS MUSIC INC               | 99067                     | 1/13/2017             | 87.00         |
| 161701502               | JERRYS MUSIC INC               | 99454                     | 1/13/2017             | 13.50         |
| 161701502               | JERRYS MUSIC INC               | 103577                    | 1/13/2017             | 16.60         |
| 161701502               | JERRYS MUSIC INC               | 101535                    | 1/13/2017             | 102.00        |
| 161701502               | JERRYS MUSIC INC               | 103574                    | 1/13/2017             | 135.00        |
| 161701502               | JERRYS MUSIC INC               | 1047376                   | 1/13/2017             | 20.00         |
| 161701503               | JOHANSEN, THOMAS               | 42705                     | 1/13/2017             | 30.00         |
| 161701504               | JOHNSON CONTROLS INC           | 1-45509635662             | 1/13/2017             | 1,370.91      |
| 161701505               | KYES, SARAH                    | 42705                     | 1/13/2017             | 42.12         |
| 161701506               | LEADER PRINTING                | 17418                     | 1/13/2017             | 600.61        |
| 161701507               | LEHMAN, GINA                   | 42705                     | 1/13/2017             | 214.41        |
| 161701508               | LEMKE, ALEXSANDRA              | 42705                     | 1/13/2017             | 19.87         |
| 161701509               | LUKASKO, TIFFANY               | 42705                     | 1/13/2017             | 103.47        |
| 161701510               | MATTHIAE, ROSALIE              | 42705                     | 1/13/2017             | 30.32         |
| 161701511               | MCBRIDE, EMMETT                | 2017 McBride Credits      | 1/13/2017             | 10,060.00     |
| 161701512               | MID WISCONSIN BEVERAGE         | 1317                      | 1/13/2017             | 236.69        |
| 161701513               | MLODIK, TAMI                   | DEC2016A                  | 1/13/2017             | 57.69         |
| 161701514               | MMG EMPLOYER SOLUTIONS, INC.   | 122202                    | 1/13/2017             | 946.00        |
| 161701514               | MMG EMPLOYER SOLUTIONS, INC.   | 122649                    | 1/13/2017             | 108.00        |
| 161701514               | MMG EMPLOYER SOLUTIONS, INC.   | 122869                    | 1/13/2017             | 44.00         |

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|-------------------------|---|---------------------------|-----------------------|---------------|
| 161701514               | MMG EMPLOYER SOLUTIONS, INC.            | 122689                    | 1/13/2017             | 76.00         |
| 161701514               | MMG EMPLOYER SOLUTIONS, INC.            | 122201                    | 1/13/2017             | 374.00        |
| 161701515               | NASCO INC - EDUCATION                   | 254910                    | 1/13/2017             | 40.40         |
| 161701516               | NORTHWAY COMMUNICATIONS INC             | 103228                    | 1/13/2017             | 83.66         |
| 161701516               | NORTHWAY COMMUNICATIONS INC             | 103229                    | 1/13/2017             | 66.00         |
| 161701516               | NORTHWAY COMMUNICATIONS INC             | 103230                    | 1/13/2017             | 125.50        |
| 161701517               | O'BRIEN, RENEE                          | 42705                     | 1/13/2017             | 101.36        |
| 161701518               | OFFICE ENTERPRISES INC                  | 391926                    | 1/13/2017             | 1,200.00      |
| 161701519               | OLSON, JULIE                            | 42705                     | 1/13/2017             | 166.32        |
| 161701519               | OLSON, JULIE                            | 42644                     | 1/13/2017             | 105.84        |
| 161701520               | OMNI GLASS & PAINT INC                  | 0120826-IN                | 1/13/2017             | 2,636.00      |
| 161701520               | OMNI GLASS & PAINT INC                  | 120819-IN                 | 1/13/2017             | 350.00        |
| 161701520               | OMNI GLASS & PAINT INC                  | 0120871-IN                | 1/13/2017             | 1,843.00      |
| 161701521               | OOSTERHUIS, JENNY                       | 42736                     | 1/13/2017             | 8.00          |
| 161701522               | PARKIN, KELSEY                          | 42705                     | 1/13/2017             | 31.59         |
| 161701523               | PER MAR SECURITY SERVICES, INC.         | 1626576                   | 1/13/2017             | 3,000.00      |
| 161701524               | PETERSON, MARGARET                      | 42736                     | 1/13/2017             | 70.19         |
| 161701525               | POPHAL, STEVEN                          | 42705                     | 1/13/2017             | 48.60         |
| 161701526               | PRAHL, TINA                             | 42705                     | 1/13/2017             | 183.22        |
| 161701527               | RANNOU, JAIME                           | 42705                     | 1/13/2017             | 68.09         |
| 161701528               | RAVEY, TRACY                            | 42705                     | 1/13/2017             | 13.50         |
| 161701529               | REALLY GOOD STUFF, INC.                 | 58544099                  | 1/13/2017             | 168.38        |
| 161701530               | REIMER, JENNIFER                        | 42644                     | 1/13/2017             | 136.08        |
| 161701531               | REINHART FOODS INC                      | 905510                    | 1/13/2017             | 53.23         |
| 161701532               | REISER, ALLISON                         | reiser1517                | 1/13/2017             | 239.00        |
| 161701533               | REXFORD, KRISTEN                        | NOV-DEC2016               | 1/13/2017             | 304.67        |
| 161701534               | SCHILLING, BRYAN                        | 42705                     | 1/13/2017             | 44.93         |
| 161701535               | SCHOOL SPECIALTY                        | 208117649168              | 1/13/2017             | 35.74         |
| 161701535               | SCHOOL SPECIALTY                        | 308102662119              | 1/13/2017             | 88.82         |
| 161701536               | SCHUELLER, DAWNEEN                      | 42705                     | 1/13/2017             | 63.50         |
| 161701537               | SEEHAFER, DAWN                          | 42736                     | 1/13/2017             | 41.96         |
| 161701538               | SELLE, SUZANNE                          | 42705                     | 1/13/2017             | 20.09         |
| 161701539               | TAYLOR, JULIANN                         | 42705                     | 1/13/2017             | 203.74        |
| 161701540               | TEAM SPORTING GOODS INC                 | AAH072146                 | 1/13/2017             | 132.00        |
| 161701541               | TESKE, STEFANIE                         | 42705                     | 1/13/2017             | 11.72         |
| 161701541               | TESKE, STEFANIE                         | DEC2016A                  | 1/13/2017             | 16.74         |
| 161701542               | TRIMNER, SARAH                          | 42705                     | 1/13/2017             | 129.01        |
| 161701543               | UMLAUF, BETH                            | 42705                     | 1/13/2017             | 86.29         |
| 161701544               | USIC LOCATING SERVICES INC              | 210392                    | 1/13/2017             | 570.12        |
| 161701545               | WEBKO EMBROIDERY & SCREEN PRINTING, INC | 190757                    | 1/13/2017             | 14.25         |
| 161701546               | WI PUBLIC SERVICE                       | 1718178744-00000          | 1/13/2017             | 67,329.41     |
| 161701547               | YANG, YAUO                              | 42705                     | 1/13/2017             | 48.49         |
| 161701548               | ZOESCH, DANIELLE                        | 42705                     | 1/13/2017             | 141.59        |

1,973,708.35

|                                 |   | Beginning     | 2016-17       | 2016-17       | Ending        |
|---------------------------------|---|---------------|---------------|---------------|---------------|
|                                 |   | Balance       | FYTD Credits  | FYTD Debits   | Balance       |
| Fd T Loc Obj Func Prj DeptJob   | Fd T Loc Obj Func Prj DeptJob               |               |               |               |               |
| 10 A 000 000 711000 000 000 000 | GENERAL FUND/CLAIM ON CASH                  | -2,651,513.97 | 66,248,768.78 | 71,674,681.28 | 2,774,398.53  |
| 10 A 000 000 711100 000 000 000 | GENERAL FUND/PAYROLL CLEARANCE ACCOUNT      | 0.00          | 18,477,585.46 | 18,477,585.46 | 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                     | 1,414.44      | 434.44        | 0.00          | 980.00        |
| 10 A 000 000 712000 000 000 000 | GENERAL FUND/INVESTMENTS                    | 12,529,686.83 | 65,938,867.38 | 57,088,084.98 | 3,678,904.43  |
| 10 A 000 000 713100 000 000 000 | GENERAL FUND/TAXES RECEIVABLE               | 7,167,098.70  | 29,304,085.58 | 39,508,422.00 | 17,371,435.12 |
| 10 A 000 000 713200 000 000 000 | GENERAL FUND/ACCOUNTS RECEIVABLE            | 11,087.74     | 11,087.74     | 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 715100 000 000 000 | GENERAL FUND/DUE FROM LOCAL GOVERNMENTS     | 57,896.76     | 57,896.76     | 0.00          | 0.00          |
| 10 A 000 000 715500 000 000 000 | GENERAL FUND/DUE FROM STATE GOVERNMENT      | 1,762,045.00  | 1,762,045.00  | 0.00          | 0.00          |
| 10 A 000 000 715600 000 000 000 | GENERAL FUND/DUE FROM FED GOVERNMENT        | 174,024.93    | 174,024.93    | 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        | -4,490,000.00 | 4,300,000.00  | 4,490,000.00  | -4,300,000.00 |
| 10 L 000 000 811200 000 000 000 | GENERAL FUND/ACCOUNTS PAYABLE               | -303,785.60   | 11,190,554.49 | 11,494,340.09 | 0.00          |
| 10 L 000 000 811555 000 000 000 | GENERAL FUND/AP P-CARD                      | 0.00          | 5,740.78      | 5,740.78      | 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                       | -44,884.69    | 598,533.60    | 643,418.29    | 0.00          |
| 10 L 000 000 811611 000 000 000 | GENERAL FUND/FICA                           | -207,894.58   | 2,546,506.18  | 2,754,400.76  | 0.00          |
| 10 L 000 000 811612 000 000 000 | GENERAL FUND/FEDERAL INCOME TAX             | 0.00          | 1,900,981.78  | 1,900,981.78  | 0.00          |
| 10 L 000 000 811613 000 000 000 | GENERAL FUND/STATE INCOME TAX               | -75,990.78    | 913,889.48    | 930,396.94    | -59,483.32    |
| 10 L 000 000 811620 000 000 000 | GENERAL FUND/RETIREMENT DEDUCTION           | -613,674.01   | 2,687,143.62  | 2,540,077.95  | -760,739.68   |
| 10 L 000 000 811622 000 000 000 | GENERAL FUND/HDHP - 4K / 8K                 | 0.00          | 0.00          | 0.00          | 0.00          |
| 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          | 37,350.30     | 37,350.30     | 0.00          |
| 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       | -10,133.32    | 71,760.46     | 76,308.66     | -5,585.12     |
| 10 L 000 000 811634 000 000 000 | GENERAL FUND/SPOUSE/DEP'DT LIFE INSURANCE   | -1,795.76     | 6,986.39      | 7,278.25      | -1,503.90     |
| 10 L 000 000 811635 000 000 000 | GENERAL FUND/DEPENDENT CARE - CHPT125       | -18,191.62    | 73,839.74     | 67,321.46     | -24,709.90    |
| 10 L 000 000 811636 000 000 000 | GENERAL FUND/DENTAL-PPO CHAPTER 125         | 0.00          | 0.00          | 0.00          | 0.00          |
| 10 L 000 000 811637 000 000 000 | GENERAL FUND/HEALTH-CHAPTER 125             | 0.00          | 0.00          | 0.00          | 0.00          |

| Fd T Loc |   | Obj Func |     | Prj DeptJob |     | Fd T Loc |     | Obj Func |     | Prj DeptJob |     | Beginning     | 2016-17       | 2016-17       | Ending      |
|----------|---|----------|-----|-------------|-----|----------|-----|----------|-----|-------------|-----|---------------|---------------|---------------|-------------|
|          |   |          |     |             |     |          |     |          |     |             |     | Balance       | FYTD Credits  | FYTD Debits   | Balance     |
| 10       | L | 000      | 000 | 811638      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
|          |   |          |     |             |     |          |     |          |     |             |     |               |               |               |             |
| 10       | L | 000      | 000 | 811639      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -11,218.51    | 45,903.53     | 47,135.30     | -9,986.74   |
| 10       | L | 000      | 000 | 811640      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 10,366.75     | 10,366.75     | 0.00        |
| 10       | L | 000      | 000 | 811641      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 811642      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 811643      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 165,545.47    | 73,416.73     | -92,128.74  |
| 10       | L | 000      | 000 | 811644      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 5,987.96      | 0.00          | -5,987.96   |
| 10       | L | 000      | 000 | 811645      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -13,641.72    | 49,746.85     | 61,209.13     | -2,179.44   |
| 10       | L | 000      | 000 | 811647      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -226.08       | 7,330.07      | 6,737.21      | -818.94     |
| 10       | L | 000      | 000 | 811648      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -6,335.50     | 24,214.73     | 24,917.38     | -5,632.85   |
| 10       | L | 000      | 000 | 811650      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 811652      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 4,445.77      | 4,445.77      | 0.00        |
| 10       | L | 000      | 000 | 811665      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 23,933.95     | 23,933.95     | 0.00        |
| 10       | L | 000      | 000 | 811670      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 343,368.24    | 343,368.24    | 0.00        |
| 10       | L | 000      | 000 | 811673      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 217,239.55    | 0.00          | -217,239.55 |
| 10       | L | 000      | 000 | 811674      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 5,990.18      | 0.00          | -5,990.18   |
| 10       | L | 000      | 000 | 811675      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 4,757.13      | 0.00          | -4,757.13   |
| 10       | L | 000      | 000 | 811699      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 52,998.70     | 52,998.70     | 0.00        |
| 10       | L | 000      | 000 | 811700      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -66,791.50    | 91,403.70     | 94,539.44     | -63,655.76  |
| 10       | L | 000      | 000 | 811810      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 811815      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 32,808,978.32 | 32,808,978.32 | 0.00        |
| 10       | L | 000      | 000 | 811820      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -3,321,476.77 | 229.50        | 3,321,706.27  | 0.00        |
| 10       | L | 000      | 000 | 812000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -557,571.53   | 0.00          | 557,571.53    | 0.00        |
| 10       | L | 000      | 000 | 815100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 815901      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 828,694.24    | 828,694.24    | 0.00        |
| 10       | L | 000      | 000 | 816000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 816200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 57,193.70     | 57,193.70     | 0.00        |
| 10       | L | 000      | 000 | 816910      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 817100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 817101      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -811,505.50   | 5,370,889.81  | 5,856,636.63  | -325,758.68 |
| 10       | L | 000      | 000 | 817150      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 817200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -156,191.89   | 502,088.20    | 519,306.91    | -138,973.18 |
| 10       | L | 000      | 000 | 819107      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 842300      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | L | 000      | 000 | 842350      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | Q | 000      | 000 | 000000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | Q | 000      | 000 | 911000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | Q | 000      | 000 | 912000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | Q | 000      | 000 | 914000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |
| 10       | Q | 000      | 000 | 916000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00          | 0.00          | 0.00          | 0.00        |

| Fd T Loc Obj Func |   | Prj DeptJob |     | Fd T Loc Obj Func |     | Prj DeptJob |     | Beginning                                   | 2016-17       |                | 2016-17        |  | Ending         |
|-------------------|---|-------------|-----|-------------------|-----|-------------|-----|---|---------------|----------------|----------------|--|----------------|
|                   |   |             |     |                   |     |             |     | Balance                                     | FYTD Credits  | FYTD Debits    |                |  | Balance        |
| 10                | Q | 000         | 000 | 931000            | 000 | 000         | 000 | GENERAL FUND/FUND BALANCE-RESERVED          | 0.00          | 89,300,959.65  | 68,630,665.92  |  | -20,670,293.73 |
| 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           |
| 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 | 939200            | 000 | 000         | 000 | GENERAL FUND/WORKING CAPITAL (CASH FLOW)    | -8,000,431.07 | 130,093,077.69 | 141,303,215.48 |  | 3,209,706.72   |
| 10                | Q | 000         | 000 | 939900            | 000 | 000         | 000 | GENERAL FUND/Unassigned Fund Balance        | 0.00          | 27,747.94      | 27,747.94      |  | 0.00           |
| 10                | - | ---         | --- | ---               | --- | ---         | --- |   | 0.00          | 466,351,174.52 | 466,351,174.52 |  | 0.00           |

| Fd T Loc |   | Obj Func |     | Prj DeptJob |     | Fd T Loc |     | Obj Func |           | Prj DeptJob                         |  | Beginning   | 2016-17       |               | 2016-17 |               | Ending |
|----------|---|----------|-----|-------------|-----|----------|-----|----------|-----------|-------------------------------------|--|-------------|---------------|---------------|---------|---------------|--------|
|          |   |          |     |             |     |          |     |          |           |                                     |  | Balance     | FYTD Credits  | FYTD Debits   | Balance |               |        |
| 27       | A | 000      | 000 | 711000      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/CLAIM ON CASH                  |  | 601,648.80  | 5,183,047.73  | 1,470,816.23  |         | -3,110,582.70 |        |
| 27       | A | 000      | 000 | 711100      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/PAYROLL CLEARANCE ACCOUNT      |  | 0.00        | 4,713,760.75  | 4,713,760.75  |         | 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        | 840,456.52    | 1,319,732.54  |         | 479,276.02    |        |
| 27       | A | 000      | 000 | 713200      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/ACCOUNTS RECEIVABLE            |  | 400.00      | 400.00        | 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                  |  | 7,500.00    | 7,500.00      | 0.00          |         | 0.00          |        |
| 27       | A | 000      | 000 | 715600      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/DUE FROM FED GOVERNMENT        |  | 190,041.65  | 190,041.65    | 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               |  | -17,123.11  | 394,339.61    | 411,462.72    |         | 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                       |  | -7,732.90   | 0.00          | 7,732.90      |         | 0.00          |        |
| 27       | L | 000      | 000 | 811611      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/FICA                           |  | -33,065.15  | 0.00          | 33,065.15     |         | 0.00          |        |
| 27       | L | 000      | 000 | 811620      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/RETIREMENT DEDUCTION           |  | -35,552.46  | 0.00          | 35,552.46     |         | 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        |  | -8,014.32   | 0.00          | 8,014.32      |         | 0.00          |        |
| 27       | L | 000      | 000 | 811633      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/DISABILITY INS DEDUCTION       |  | -1,882.38   | 0.00          | 1,882.38      |         | 0.00          |        |
| 27       | L | 000      | 000 | 811645      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/LIFE INS - EMPLOYER CONTR      |  | -836.30     | 0.00          | 836.30        |         | 0.00          |        |
| 27       | L | 000      | 000 | 811815      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/NET EFT PAYABLE                |  | 0.00        | 5,584,595.20  | 5,584,595.20  |         | 0.00          |        |
| 27       | L | 000      | 000 | 811820      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/VOUCHERS PAYABLE               |  | -538,793.99 | 0.00          | 538,793.99    |         | 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       |  | -152,915.32 | 0.00          | 152,915.32    |         | 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          |  | -3,674.52   | 0.00          | 3,674.52      |         | 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        | 14,907,150.92 | 11,366,046.14 |         | -3,541,104.78 |        |
| 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 | 939200      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/WORKING CAPITAL (CASH FLOW)    |  | 0.00        | 0.00          | 0.00          |         | 0.00          |        |
| 27       | Q | 000      | 000 | 939900      | 000 | 000      | 000 | SPECIAL  | EDUCATION | FUND/Unassigned Fund Balance        |  | 0.00        | 13,451,024.66 | 19,623,436.12 |         | 6,172,411.46  |        |
| 27       | - | ---      | --- | -----       | --- | ---      | --- |          |           |                                     |  | 0.00        | 45,272,317.04 | 45,272,317.04 |         | 0.00          |        |

|    |   | Beginning |     | 2016-17      |     | 2016-17     |     | Ending   |   |     |     |      |     |      |     |             |              |              |             |
|----|---|-----------|-----|--------------|-----|-------------|-----|--|---|-----|-----|------|-----|------|-----|-------------|--------------|--------------|-------------|
|    |   | Balance   |     | FYTD Credits |     | FYTD Debits |     | Balance  |   |     |     |      |     |      |     |             |              |              |             |
| Fd | T | Loc       | Obj | Func         | Prj | Dept        | Job | Fd   | T | Loc | Obj | Func | Prj | Dept | Job |             |              |              |             |
| 50 | A | 000       | 000 | 711000       | 000 | 000         | 000 | FOOD SERVICE FUND/CLAIM ON CASH                  |   |     |     |      |     |      |     | 784,996.86  | 1,083,668.36 | 922,495.78   | 623,824.28  |
| 50 | A | 000       | 000 | 711100       | 000 | 000         | 000 | FOOD SERVICE FUND/PAYROLL CLEARANCE ACCOUNT      |   |     |     |      |     |      |     | 0.00        | 539,500.84   | 539,500.84   | 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         | 207.22       | 407.22      |
| 50 | A | 000       | 000 | 712000       | 000 | 000         | 000 | FOOD SERVICE FUND/INVESTMENTS                    |   |     |     |      |     |      |     | 0.00        | 316,111.47   | 316,111.47   | 0.00        |
| 50 | A | 000       | 000 | 713200       | 000 | 000         | 000 | FOOD SERVICE FUND/ACCOUNTS RECEIVABLE            |   |     |     |      |     |      |     | 891.00      | 891.00       | 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        |   |     |     |      |     |      |     | 50,945.44   | 50,945.44    | 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               |   |     |     |      |     |      |     | -3,933.16   | 509,730.37   | 513,663.53   | 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                       |   |     |     |      |     |      |     | -116.26     | 0.00         | 116.26       | 0.00        |
| 50 | L | 000       | 000 | 811611       | 000 | 000         | 000 | FOOD SERVICE FUND/FICA                           |   |     |     |      |     |      |     | -497.12     | 0.00         | 497.12       | 0.00        |
| 50 | L | 000       | 000 | 811620       | 000 | 000         | 000 | FOOD SERVICE FUND/RETIREMENT DEDUCTION           |   |     |     |      |     |      |     | -530.37     | 0.00         | 530.37       | 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       |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | L | 000       | 000 | 811645       | 000 | 000         | 000 | FOOD SERVICE FUND/LIFE INS - EMPLOYER CONTR      |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | L | 000       | 000 | 811815       | 000 | 000         | 000 | FOOD SERVICE FUND/NET EFT PAYABLE                |   |     |     |      |     |      |     | 0.00        | 534,439.03   | 534,439.03   | 0.00        |
| 50 | L | 000       | 000 | 811820       | 000 | 000         | 000 | FOOD SERVICE FUND/VOUCHERS PAYABLE               |   |     |     |      |     |      |     | -8,036.88   | 0.00         | 8,036.88     | 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         |   |     |     |      |     |      |     | -70,347.41  | 0.00         | 0.00         | -70,347.41  |
| 50 | L | 000       | 000 | 817101       | 000 | 000         | 000 | FOOD SERVICE FUND/SECURITY PREMIUM PAYABLE       |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 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          |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 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        | 362,071.86   | 315,332.31   | -46,739.55  |
| 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      |   |     |     |      |     |      |     | -753,572.10 | 1,189,601.87 | 1,436,029.43 | -507,144.54 |
| 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 | 939200       | 000 | 000         | 000 | FOOD SERVICE FUND/WORKING CAPITAL (CASH FLOW)    |   |     |     |      |     |      |     | 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        | 4,586,960.24 | 4,586,960.24 | 0.00        |

| Fd T Loc |   | Obj Func |     | Prj DeptJob |     | Fd T Loc |     | Obj Func |     | Prj DeptJob |     | Beginning  | 2016-17      | 2016-17     | Ending     |
|----------|---|----------|-----|-------------|-----|----------|-----|----------|-----|-------------|-----|------------|--------------|-------------|------------|
|          |   |          |     |             |     |          |     |          |     |             |     | Balance    | FYTD Credits | FYTD Debits | Balance    |
| 80       | A | 000      | 000 | 711000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 51,648.87  | 855,797.08   | 839,466.86  | 35,318.65  |
| 80       | A | 000      | 000 | 711100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 482,799.16   | 482,799.16  | 0.00       |
| 80       | A | 000      | 000 | 711105      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | A | 000      | 000 | 711200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 1,000.00   | 0.00         | 30.00       | 1,030.00   |
| 80       | A | 000      | 000 | 711300      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | A | 000      | 000 | 712000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 1,016.00     | 1,016.00    | 0.00       |
| 80       | A | 000      | 000 | 713100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 300,000.00   | 300,000.00  | 0.00       |
| 80       | A | 000      | 000 | 713200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 64,390.19  | 64,390.19    | 0.00        | 0.00       |
| 80       | A | 000      | 000 | 713205      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 2,574.12   | 1,187.12     | 0.00        | 1,387.00   |
| 80       | A | 000      | 000 | 714100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 000000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 811200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -17,224.51 | 281,232.45   | 298,456.96  | 0.00       |
| 80       | L | 000      | 000 | 811225      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 811558      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 811610      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -176.66    | 0.00         | 176.66      | 0.00       |
| 80       | L | 000      | 000 | 811611      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -2,701.07  | 0.00         | 2,701.07    | 0.00       |
| 80       | L | 000      | 000 | 811620      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -809.19    | 0.00         | 809.19      | 0.00       |
| 80       | L | 000      | 000 | 811628      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 811630      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 811633      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 811645      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 811815      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 435,501.73   | 435,501.73  | 0.00       |
| 80       | L | 000      | 000 | 811820      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -37,694.70 | 0.00         | 37,694.70   | 0.00       |
| 80       | L | 000      | 000 | 812000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 816900      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -5,163.94  | 0.00         | 5,163.94    | 0.00       |
| 80       | L | 000      | 000 | 816901      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -33,200.67 | 0.00         | 33,200.67   | 0.00       |
| 80       | L | 000      | 000 | 816902      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -107.00    | 0.00         | 107.00      | 0.00       |
| 80       | L | 000      | 000 | 816903      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -10,044.99 | 0.00         | 10,044.99   | 0.00       |
| 80       | L | 000      | 000 | 816904      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 816905      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 816906      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 816907      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 816908      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -800.00    | 0.00         | 800.00      | 0.00       |
| 80       | L | 000      | 000 | 816909      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 816911      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -3,235.90  | 0.00         | 3,235.90    | 0.00       |
| 80       | L | 000      | 000 | 816913      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -602.52    | 0.00         | 602.52      | 0.00       |
| 80       | L | 000      | 000 | 817101      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | L | 000      | 000 | 817200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | Q | 000      | 000 | 000000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        | 0.00       |
| 80       | Q | 000      | 000 | 931000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 606,271.74   | 523,622.71  | -82,649.03 |

|    |   | Beginning |     | 2016-17      |     | 2016-17     |     | Ending  |   |     |     |      |     |      |     |           |              |              |           |
|----|---|-----------|-----|--------------|-----|-------------|-----|---|---|-----|-----|------|-----|------|-----|-----------|--------------|--------------|-----------|
|    |   | Balance   |     | FYTD Credits |     | FYTD Debits |     | Balance   |   |     |     |      |     |      |     |           |              |              |           |
| Fd | T | Loc       | Obj | Func         | Prj | Dept        | Job | Fd  | T | Loc | Obj | Func | Prj | Dept | Job |           |              |              |           |
| 80 | Q | 000       | 000 | 931896       | 000 | 000         | 000 | COMMUNITY SERVICE FUND/TOURNAMENT ACTIVITY            |   |     |     |      |     |      |     | 0.00      | 0.00         | 0.00         | 0.00      |
| 80 | Q | 000       | 000 | 932000       | 000 | 000         | 000 | COMMUNITY SERVICE FUND/FUND BALANCE-CASH FLOW         |   |     |     |      |     |      |     | 0.00      | 0.00         | 0.00         | 0.00      |
| 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  |   |     |     |      |     |      |     | -7,852.03 | 1,480,682.57 | 1,533,447.98 | 44,913.38 |
| 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 | 939200       | 000 | 000         | 000 | COMMUNITY SERVICE FUND/WORKING CAPITAL (CASH FLOW)    |   |     |     |      |     |      |     | 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      | 4,508,878.04 | 4,508,878.04 | 0.00      |

| Fd T Loc Obj Func      |  |  |  | Prj DeptJob |  |  |  | Fd T Loc Obj Func |  |  |  | Prj DeptJob |  |  |  | Beginning      | 2016-17        |  | 2016-17        |  | Ending         |  |
|------------------------|--|--|--|-------------|--|--|--|-------------------|--|--|--|-------------|--|--|--|----------------|----------------|--|----------------|--|----------------|--|
|                        |  |  |  |             |  |  |  |                   |  |  |  |             |  |  |  | Balance        | FYTD Credits   |  | FYTD Debits    |  | Balance        |  |
| Grand Asset Totals     |  |  |  |             |  |  |  |                   |  |  |  |             |  |  |  | 20,807,977.36  | 196,606,309.38 |  | 197,654,710.57 |  | 21,856,378.55  |  |
| Grand Liability Totals |  |  |  |             |  |  |  |                   |  |  |  |             |  |  |  | -11,706,122.16 | 72,694,431.56  |  | 78,305,075.24  |  | -6,095,478.48  |  |
| Grand Equity Totals    |  |  |  |             |  |  |  |                   |  |  |  |             |  |  |  | -9,101,855.20  | 251,418,588.90 |  | 244,759,544.03 |  | -15,760,900.07 |  |
| Grand Totals           |  |  |  |             |  |  |  |                   |  |  |  |             |  |  |  | 0.00           | 520,719,329.84 |  | 520,719,329.84 |  | 0.00           |  |

Number of Accounts: 210

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

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REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.  
 REPORT TITLE: GENERAL INPUT BUDGET TRANSFERS  
 REQUESTED BY: ggadke                      DATE:                      01/18/17  
 PROGRAM NAME: fin/3amgip01.              TIME:                      12:13:37 PM  
 COPIES:                      1                      LPI:                      6  
 RUN ON SERVER: yes                      CREATE ASCII FILE: NO

\*\*\*\*\*

| BATCHES SELECTED: | POST DATE  | BATCH #  | DESCRIPTION                                   |
|-------------------|------------|----------|---|
|                   | 01/17/2017 | 16-00165 | Tr funds to cover busing charges due to cold  |
|                   | 01/17/2017 | 16-00164 | Tr funds to cover postage overage             |
|                   | 01/17/2017 | 16-00163 | Tr funds to cover price increase on music boo |
|                   | 01/17/2017 | 16-00162 | Transfer for unexpected purchase              |
|                   | 01/17/2017 | 16-00161 | Transfer of ELL funds to General Account to b |
|                   | 01/12/2017 | 16-00160 | Non Capital Equipment Purchase Increase       |
|                   | 01/12/2017 | 16-00159 | Reallocation of funds to cover additional har |
|                   | 01/12/2017 | 16-00158 | Transfer small amount of funds from General S |
|                   | 01/12/2017 | 16-00157 | Music Risers                                  |
|                   | 01/12/2017 | 16-00156 | Money for Brainpop Renewal                    |
|                   | 01/11/2017 | 16-00155 | Additional fees for dues                      |
|                   | 01/10/2017 | 16-00154 | Transfer to pay for Auto supplies from correc |
|                   | 01/10/2017 | 16-00153 | Transfer to pay for EETC membership renewal f |
|                   | 01/09/2017 | 16-00152 | Licensing for Spec Ed aides higher than antic |
|                   | 01/05/2017 | 16-00151 | Required New Point of Sale Registers for Conc |
|                   | 01/05/2017 | 16-00150 | to cover office supplies                      |
|                   | 01/05/2017 | 16-00149 | Transfer funds from 940 to 411 JH World Langu |
|                   | 01/05/2017 | 16-00148 | Overdrive                                     |
|                   | 01/04/2017 | 16-00147 | Transfer to cover higher than anticipated cos |
|                   | 01/04/2017 | 16-00146 | Transfer to cover higher than anticipated cos |
|                   | 01/04/2017 | 16-00145 | Beth requested transfers from Acct #434, 433  |
|                   | 01/04/2017 | 16-00144 | transfer for OverDrive                        |
|                   | 01/04/2017 | 16-00143 | Movie license renewal                         |
|                   | 01/03/2017 | 16-00142 | senior high field house bleachers             |
|                   | 01/03/2017 | 16-00141 | SH Bleachers                                  |
|                   | 12/20/2016 | 16-00140 | Additional funds needed to pay PE invoice.    |
|                   | 12/19/2016 | 16-00139 | Soaring Grant - transfer to cover cost of add |
|                   | 12/19/2016 | 16-00138 | Additional funds needed to pay invoice.       |
|                   | 12/19/2016 | 16-00137 | Transfer to pay for computer stand for Aaron  |

| BATCHES SELECTED: | POST DATE  | BATCH #  | DESCRIPTION                                   |
|-------------------|------------|----------|---|
|                   | 12/19/2016 | 16-00136 | orders came from wrong account number in beg  |
|                   | 12/19/2016 | 16-00135 | Tr funds for cover apple TV expense           |
|                   | 12/19/2016 | 16-00134 | Transfer small amount of funds to cover Make  |
|                   | 12/19/2016 | 16-00133 | To cover office supplies                      |
|                   | 12/16/2016 | 16-00132 | Transfer funds between MS Art accounts to pro |
|                   | 12/16/2016 | 16-00131 | Funds needed to purchase business cards for t |
|                   | 12/14/2016 | 16-00130 | Additional supplies needed for new staff and  |
|                   | 12/14/2016 | 16-00129 | Beth requested transfer from Acct #432 to AV  |
|                   | 12/14/2016 | 16-00128 | Allocated money into incorrect account        |

| <u>BATCH</u> | <u>DESCRIPTION</u>                           | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|--|--|---------------------------------|---------------------|---------------------|----------------------|
| 16-00165     | Tr funds to cover busing charges due to cold | 2016-2017  | 01/17/2017                      | 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            |  | Tr funds to cover busing charges due to cold<br>temperatures for winter program rehearsals | 10 E 108 435 110000 000 241 000 | 01/16/2017          | 0.00                | 550.00               |
| 2            |  | Tr funds to cover busing charges due to cold<br>temperatures for winter program rehearsals | 10 E 108 341 256770 000 101 000 | 01/16/2017          | 550.00              | 0.00                 |
| TOTALS       |  |  |                                 |                     | 550.00              | 550.00               |

| <u>BATCH</u> | <u>DESCRIPTION</u>                | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|-----------------------------------|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00164     | Tr funds to cover postage overage | 2016-2017   | 01/17/2017                      | 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            |                                   | Tr funds from 435 to 353 acct to cover<br>postage overage | 10 E 108 435 110000 000 241 000 | 01/16/2017          | 0.00                | 350.00               |
| 2            |                                   | Tr funds from 435 to 353 acct to cover<br>postage overage | 10 E 108 353 263000 000 241 000 | 01/16/2017          | 350.00              | 0.00                 |
| TOTALS       |                                   |   |                                 |                     | 350.00              | 350.00               |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|
| 16-00163     | Tr funds to cover price increase on music boo | 2016-2017  | 01/17/2017                      | 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            |   | Tr funds from 435 to 479 to cover price<br>increase on music books | 10 E 108 435 125000 000 125 000 | 01/16/2017          | 0.00                | 4.95                 |
| 2            |   | Tr funds from 435 to 479 to cover price<br>increase on music books | 10 E 108 479 125000 000 125 000 | 01/16/2017          | 4.95                | 0.00                 |
| TOTALS       |   |  |                                 |                     | 4.95                | 4.95                 |

| <u>BATCH</u> | <u>DESCRIPTION</u>               | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|----------------------------------|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00162     | Transfer for unexpected purchase | 2016-2017   | 01/17/2017                      | 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 unexpected purchase of<br>projector for room 105 at Sr. High, moving<br>smartboard from the IMC to room 105 | 27 E 809 411 158000 341 809 000 | 01/16/2017          | 0.00                | 489.00               |
| 2            |                                  | Transfer to cover unexpected purchase of<br>projector for room 105 at Sr. High, moving<br>smartboard from the IMC to room 105 | 27 E 809 440 158000 341 809 000 | 01/16/2017          | 489.00              | 0.00                 |
| TOTALS       |                                  |   |                                 |                     | 489.00              | 489.00               |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|
| 16-00161     | Transfer of ELL funds to General Account to b | 2016-2017  | 01/17/2017                      | 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 of ELL funds to General Account to be used for needed Student Materials | 10 E 106 479 129200 000 129 000 | 01/13/2017          | 0.00                | 50.00                |
| 2            |   | Transfer of ELL funds to General Account to be used for needed Student Materials | 10 E 106 411 129200 000 129 000 | 01/13/2017          | 50.00               | 0.00                 |
| 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>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00160     | Non Capital Equipment Purchase Increase | 2016-2017                                 | 01/12/2017                      | 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            |   | Equipment Purchase Replace                | 50 E 834 561 257000 000 257 000 | 01/12/2017          | 0.00                | 15,000.00            |
| 2            |   | Non Capital Equipment                     | 50 E 834 440 257000 000 257 000 | 01/12/2017          | 15,000.00           | 0.00                 |
| TOTALS       |   |   |                                 |                     | 15,000.00           | 15,000.00            |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00159     | Reallocation of funds to cover additional har | 2016-2017                                 | 01/12/2017                      | 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            |   | Technology Personal Services              | 10 E 814 310 266000 000 232 000 | 01/12/2017          | 0.00                | 5,000.00             |
| 2            |   | Technology Non-capital equipment          | 10 E 814 440 266000 000 232 000 | 01/12/2017          | 5,000.00            | 0.00                 |
| TOTALS       |   |   |                                 |                     | 5,000.00            | 5,000.00             |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00158     | Transfer small amount of funds from General S | 2016-2017   | 01/12/2017                      | 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 to this account to pay for ACDA Conference.          | 10 E 300 342 125004 000 125 000 | 01/12/2017          | 29.00               | 0.00                 |
| 2            |   | Transfer funds from this account to 342 to pay for ACDA Conference. | 10 E 300 411 125004 000 125 000 | 01/12/2017          | 0.00                | 29.00                |
| TOTALS       |   |   |                                 |                     | 29.00               | 29.00                |

| <u>BATCH</u> | <u>DESCRIPTION</u> | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|--------------------|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00157     | Music Risers       | 2016-2017                                 | 01/12/2017                      | 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            |                    | Music Risers                              | 10 E 833 324 254200 000 254 000 | 01/12/2017          | 0.00                | 23,000.00            |
| 2            |                    | Music Risers                              | 10 E 833 561 253300 000 254 000 | 01/12/2017          | 23,000.00           | 0.00                 |
| TOTALS       |                    |   |                                 |                     | 23,000.00           | 23,000.00            |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |        |  |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|--------|--|
| 16-00156     | Money for Brainpop Renewal                    | 2016-2017  | 01/12/2017                      | 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 for Brainpop   | 10 E 104 432 222200 000 220 000 | 01/11/2017          | 0.00                | 379.85               |        |  |
| 2            |   | Money for Brainpop   | 10 E 104 439 222200 000 220 000 | 01/11/2017          | 379.85              | 0.00                 |        |  |
|              |   |  |                                 |                     | TOTALS              | 379.85               | 379.85 |  |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |        |  |
| 16-00155     | Additional fees for dues                      | 2016-2017  | 01/11/2017                      | 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            |   | Dues for AASPA for Kim   | 10 E 836 310 264100 000 264 000 | 01/11/2017          | 0.00                | 200.00               |        |  |
| 2            |   | Dues for AASPA for Kim   | 10 E 836 940 264100 000 264 000 | 01/11/2017          | 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>       |                      |        |  |
| 16-00154     | Transfer to pay for Auto supplies from correc | 2016-2017  | 01/10/2017                      | 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 Auto supplies from<br>correct account                              | 10 E 400 310 136380 000 136 000 | 01/10/2017          | 0.00                | 74.02                |        |  |
| 2            |   | Transfer to pay for Auto supplies from<br>correct account                              | 10 E 400 411 136380 000 136 000 | 01/10/2017          | 74.02               | 0.00                 |        |  |
|              |   |  |                                 |                     | TOTALS              | 74.02                | 74.02  |  |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |        |  |
| 16-00153     | Transfer to pay for EETC membership renewal f | 2016-2017  | 01/10/2017                      | 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 EETC membership renewal<br>from correct account                    | 10 E 400 440 131000 000 131 000 | 01/10/2017          | 0.00                | 100.00               |        |  |
| 2            |   | Transfer to pay for EETC membership renewal<br>from correct account                    | 10 E 400 940 131000 000 131 000 | 01/10/2017          | 100.00              | 0.00                 |        |  |
|              |   |  |                                 |                     | TOTALS              | 100.00               | 100.00 |  |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |        |  |
| 16-00152     | Licensing for Spec Ed aides higher than antic | 2016-2017  | 01/09/2017                      | 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            |   | Licensing for Spec Ed aides higher than<br>anticipated due to increased staffing needs | 27 E 809 310 221300 341 809 000 | 01/09/2017          | 0.00                | 200.00               |        |  |
| 2            |   | Licensing for Spec Ed aides higher than<br>anticipated due to increased staffing needs | 27 E 809 940 159100 341 809 000 | 01/09/2017          | 200.00              | 0.00                 |        |  |
|              |   |  |                                 |                     | TOTALS              | 200.00               | 200.00 |  |

| BATCH    | DESCRIPTION                                   | FISCAL YEAR   | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|---|---|---------------------------------|-----------------|--------------|---------------|
| 16-00151 | Required New Point of Sale Registers for Conc | 2016-2017   | 01/05/2017                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ                                     | DESCRIPTION/ADDITIONAL DESCRIPTION                                    | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |   | Building Maintenance Account  | 80 E 861 324 254300 000 300 000 | 01/05/2017      | 0.00         | 2,601.08      |
| 2        |   | Computer Account to Purchase Point of Sale<br>Computers and supplies. | 80 E 861 413 393000 000 300 000 | 01/05/2017      | 2,601.08     | 0.00          |
| TOTALS   |   |   |                                 |                 | 2,601.08     | 2,601.08      |

| BATCH    | DESCRIPTION              | FISCAL YEAR                        | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|--------------------------|------------------------------------|---------------------------------|-----------------|--------------|---------------|
| 16-00150 | to cover office supplies | 2016-2017                          | 01/05/2017                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ                | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |                          | to cover office supplies           | 10 E 102 354 110000 000 241 000 | 01/05/2017      | 0.00         | 200.00        |
| 2        |                          | to cover office supplies           | 10 E 102 411 241000 000 241 000 | 01/05/2017      | 200.00       | 0.00          |
| TOTALS   |                          |                                    |                                 |                 | 200.00       | 200.00        |

| BATCH    | DESCRIPTION                                   | FISCAL YEAR  | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|---|--|---------------------------------|-----------------|--------------|---------------|
| 16-00149 | Transfer funds from 940 to 411 JH World Langu | 2016-2017  | 01/05/2017                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ                                     | DESCRIPTION/ADDITIONAL DESCRIPTION   | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |   | Transfer funds into this account to cover<br>general supplies for the classroom.     | 10 E 300 411 123000 000 123 000 | 01/05/2017      | 350.00       | 0.00          |
| 2        |   | Transfer funds from this account to general<br>supplies to cover classroom supplies. | 10 E 300 940 123000 000 123 000 | 01/05/2017      | 0.00         | 350.00        |
| TOTALS   |   |  |                                 |                 | 350.00       | 350.00        |

| BATCH    | DESCRIPTION | FISCAL YEAR                        | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|-------------|------------------------------------|---------------------------------|-----------------|--------------|---------------|
| 16-00148 | Overdrive   | 2016-2017                          | 01/05/2017                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ   | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |             | Overdrive                          | 10 E 400 432 222200 000 220 000 | 01/04/2017      | 0.00         | 2,846.04      |
| 2        |             | Overdrive                          | 10 E 400 439 222200 000 220 000 | 01/04/2017      | 2,846.04     | 0.00          |
| TOTALS   |             |                                    |                                 |                 | 2,846.04     | 2,846.04      |

| BATCH    | DESCRIPTION                                   | FISCAL YEAR  | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|---|--|---------------------------------|-----------------|--------------|---------------|
| 16-00147 | Transfer to cover higher than anticipated cos | 2016-2017  | 01/04/2017                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ                                     | DESCRIPTION/ADDITIONAL DESCRIPTION   | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |   | Transfer to cover higher than anticipated<br>cost of advertising - additional advertising<br>purchased for School Psych vacancy. | 10 E 824 411 214000 000 212 000 | 01/04/2017      | 0.00         | 65.00         |
| 2        |   | Transfer to cover higher than anticipated<br>cost of advertising - additional advertising<br>purchased for School Psych vacancy. | 10 E 824 351 211000 000 212 000 | 01/04/2017      | 65.00        | 0.00          |
| TOTALS   |   |  |                                 |                 | 65.00        | 65.00         |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|
| 16-00146     | Transfer to cover higher than anticipated cos | 2016-2017  | 01/04/2017                      | 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 higher than anticipated cost for Spec Ed Aide licenses | 27 E 809 411 158000 341 809 000 | 01/04/2017          | 0.00                | 300.00               |
| 2            |   | Transfer to cover higher than anticipated cost for Spec Ed Aide licenses | 27 E 809 940 159100 341 809 000 | 01/04/2017          | 300.00              | 0.00                 |
| TOTALS       |   |  |                                 |                     | 300.00              | 300.00               |

| <u>BATCH</u> | <u>DESCRIPTION</u>                           | <u>FISCAL YEAR</u>                                  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|--|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00145     | Beth requested transfers from Acct #434, 433 | 2016-2017   | 01/04/2017                      | 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            |  | Beth requested transfer from Acct #434 to Acct #551 | 10 E 200 434 222200 000 220 000 | 01/04/2017          | 0.00                | 708.24               |
| 2            |  | Beth requested transfer from Acct #434 to Acct #551 | 10 E 200 551 222200 000 220 000 | 01/04/2017          | 708.24              | 0.00                 |
| 3            |  | Beth requested transfer from Acct #433 to Acct #551 | 10 E 200 433 222200 000 220 000 | 01/04/2017          | 0.00                | 53.03                |
| 4            |  | Beth requested transfer from Acct #433 to Acct #551 | 10 E 200 551 222200 000 220 000 | 01/04/2017          | 53.03               | 0.00                 |
| 5            |  | Beth requested transfer from Acct #432 to Acct #551 | 10 E 200 432 222200 000 220 000 | 01/04/2017          | 0.00                | 7,446.73             |
| 6            |  | Beth requested transfer from Acct #432 to Acct #551 | 10 E 200 551 222200 000 220 000 | 01/04/2017          | 7,446.73            | 0.00                 |
| TOTALS       |  |   |                                 |                     | 8,208.00            | 8,208.00             |

| <u>BATCH</u> | <u>DESCRIPTION</u>     | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|------------------------|---|---------------------------------|---------------------|---------------------|----------------------|
| 16-00144     | transfer for OverDrive | 2016-2017                                 | 01/04/2017                      | 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 for OverDrive                    | 10 E 300 551 222200 000 220 000 | 01/03/2017          | 0.00                | 538.81               |
| 2            |                        | transfer for OverDrive                    | 10 E 300 439 222200 000 220 000 | 01/03/2017          | 538.81              | 0.00                 |
| TOTALS       |                        |   |                                 |                     | 538.81              | 538.81               |

| <u>BATCH</u> | <u>DESCRIPTION</u>    | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|-----------------------|--|---------------------------------|---------------------|---------------------|----------------------|
| 16-00143     | Movie license renewal | 2016-2017  | 01/04/2017                      | 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            |                       | Haven't ordered nor will order office supplies not absolutely needed                   | 10 E 400 411 241000 000 241 000 | 01/03/2017          | 0.00                | 449.00               |
| 2            |                       | Movie Licensing for the high school (paid by admin last year so didn't plan in budget) | 10 E 400 435 120000 000 241 000 | 01/03/2017          | 449.00              | 0.00                 |
| TOTALS       |                       |  |                                 |                     | 449.00              | 449.00               |

| BATCH    | DESCRIPTION                       | FISCAL YEAR | POST DATE  | BATCH ORIGIN    | STATUS  |
|----------|-----------------------------------|-------------|------------|-----------------|---------|
| 16-00142 | senior high field house bleachers | 2016-2017   | 01/03/2017 | Submit Transfer | History |

| LINE   | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION  | ACCOUNT/REFERENCE               | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|------------|--------------|---------------|
| 1      |           | paper budget - should have enough left to finish the school year with what is left in account | 10 E 400 417 120000 000 241 000 | 01/03/2017 | 0.00         | 6,878.00      |
| 2      |           | senior high field house bleachers   | 10 E 400 551 120000 000 241 000 | 01/03/2017 | 6,878.00     | 0.00          |
| TOTALS |           |   |                                 |            | 6,878.00     | 6,878.00      |

| BATCH    | DESCRIPTION  | FISCAL YEAR | POST DATE  | BATCH ORIGIN    | STATUS  |
|----------|--------------|-------------|------------|-----------------|---------|
| 16-00141 | SH Bleachers | 2016-2017   | 01/03/2017 | Submit Transfer | History |

| LINE   | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE               | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|------------|--------------|---------------|
| 1      |           | Senior High Bleachers              | 10 E 833 327 254200 000 254 000 | 01/03/2017 | 0.00         | 65,000.00     |
| 2      |           | Senior High Bleachers              | 10 E 833 561 253300 000 254 000 | 01/03/2017 | 65,000.00    | 0.00          |
| TOTALS |           |                                    |                                 |            | 65,000.00    | 65,000.00     |

| BATCH    | DESCRIPTION                                | FISCAL YEAR | POST DATE  | BATCH ORIGIN    | STATUS  |
|----------|--|-------------|------------|-----------------|---------|
| 16-00140 | Additional funds needed to pay PE invoice. | 2016-2017   | 12/20/2016 | Submit Transfer | History |

| LINE   | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION         | ACCOUNT/REFERENCE               | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|------------|--------------|---------------|
| 1      |           | Additional funds needed to pay PE invoice. | 10 E 300 310 143000 000 140 000 | 12/20/2016 | 0.00         | 155.00        |
| 2      |           | Additional funds needed to pay PE invoice. | 10 E 300 411 143000 000 140 000 | 12/20/2016 | 155.00       | 0.00          |
| TOTALS |           |  |                                 |            | 155.00       | 155.00        |

| BATCH    | DESCRIPTION                                   | FISCAL YEAR | POST DATE  | BATCH ORIGIN | STATUS  |
|----------|---|-------------|------------|--------------|---------|
| 16-00139 | Soaring Grant - transfer to cover cost of add | 2016-2017   | 12/19/2016 | Web Clone    | History |

| LINE   | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION                                      | ACCOUNT/REFERENCE               | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|------------|--------------|---------------|
| 1      |           | Soaring Grant - transfer to cover cost of additional wireless keyboards | 27 E 809 342 221300 347 809 000 | 11/14/2016 | 500.00       | 0.00          |
| 2      |           | Soaring Grant - transfer to cover cost of additional wireless keyboards | 27 E 809 411 158000 517 809 000 | 11/14/2016 | 0.00         | 500.00        |
| TOTALS |           |   |                                 |            | 500.00       | 500.00        |

| BATCH    | DESCRIPTION                             | FISCAL YEAR | POST DATE  | BATCH ORIGIN    | STATUS  |
|----------|---|-------------|------------|-----------------|---------|
| 16-00138 | Additional funds needed to pay invoice. | 2016-2017   | 12/19/2016 | Submit Transfer | History |

| LINE   | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION      | ACCOUNT/REFERENCE               | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|------------|--------------|---------------|
| 1      |           | Additional funds needed to pay invoice. | 10 E 300 342 143000 000 140 000 | 12/19/2016 | 0.00         | 300.00        |
| 2      |           | Additional funds needed to pay invoice. | 10 E 300 411 143000 000 140 000 | 12/19/2016 | 300.00       | 0.00          |
| TOTALS |           |   |                                 |            | 300.00       | 300.00        |

| BATCH    | DESCRIPTION   | FISCAL YEAR   | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|---|---|---------------------------------|-----------------|--------------|---------------|
| 16-00137 | Transfer to pay for computer stand for Aaron Hoffman from correct account | 2016-2017   | 12/19/2016                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ   | DESCRIPTION/ADDITIONAL DESCRIPTION  | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |   | Transfer to pay for computer stand for Aaron Hoffman from correct account | 10 E 400 411 223700 000 130 000 | 12/19/2016      | 0.00         | 161.82        |
| 2        |   | Transfer to pay for computer stand for Aaron Hoffman from correct account | 10 E 400 440 223700 000 130 000 | 12/19/2016      | 161.82       | 0.00          |
| 3        |   | Transfer to pay for computer stand for Aaron Hoffman from correct account | 10 E 400 415 223700 000 130 000 | 12/19/2016      | 0.00         | 56.83         |
| 4        |   | Transfer to pay for computer stand for Aaron Hoffman from correct account | 10 E 400 440 223700 000 130 000 | 12/19/2016      | 56.83        | 0.00          |
| TOTALS   |   |   |                                 |                 | 218.65       | 218.65        |

| BATCH    | DESCRIPTION                                  | FISCAL YEAR  | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|--|--|---------------------------------|-----------------|--------------|---------------|
| 16-00136 | orders came from wrong account number in beg | 2016-2017  | 12/19/2016                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ                                    | DESCRIPTION/ADDITIONAL DESCRIPTION                         | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |  | took from wrong account number should be unit 2 not unit 1 | 10 E 102 411 110000 000 102 000 | 12/19/2016      | 0.00         | 426.06        |
| 2        |  | took from wrong account number should be unit 2 not unit 1 | 10 E 102 411 110000 000 101 000 | 12/19/2016      | 426.06       | 0.00          |
| TOTALS   |  |  |                                 |                 | 426.06       | 426.06        |

| BATCH    | DESCRIPTION                         | FISCAL YEAR  | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|-------------------------------------|--|---------------------------------|-----------------|--------------|---------------|
| 16-00135 | Tr funds for cover apple TV expense | 2016-2017  | 12/19/2016                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ                           | DESCRIPTION/ADDITIONAL DESCRIPTION                   | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |                                     | Tr funds from general acct to cover apple tv expense | 10 E 108 411 241000 000 241 000 | 12/16/2016      | 0.00         | 69.99         |
| 2        |                                     | Tr funds from general acct to cover apple tv expense | 10 E 108 413 241000 000 241 000 | 12/16/2016      | 69.99        | 0.00          |
| TOTALS   |                                     |  |                                 |                 | 69.99        | 69.99         |

| BATCH    | DESCRIPTION  | FISCAL YEAR   | POST DATE                       | BATCH ORIGIN    | STATUS       |               |
|----------|--|---|---------------------------------|-----------------|--------------|---------------|
| 16-00134 | Transfer small amount of funds to cover Make Music | 2016-2017   | 12/19/2016                      | Submit Transfer | History      |               |
| LINE     | NAME/PROJ  | DESCRIPTION/ADDITIONAL DESCRIPTION  | ACCOUNT/REFERENCE               | ENTRY DATE      | DEBIT AMOUNT | CREDIT AMOUNT |
| 1        |  | Transfer small amount of funds to this account to cover Make Music            | 10 E 200 435 125001 000 125 000 | 12/16/2016      | 5.00         | 0.00          |
| 2        |  | Transfer funds from this account to cover small amount needed for Make Music. | 10 E 200 310 125001 000 125 000 | 12/16/2016      | 0.00         | 5.00          |
| TOTALS   |  |   |                                 |                 | 5.00         | 5.00          |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|
| 16-00133     | To cover office supplies                      | 2016-2017  | 12/19/2016                      | 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 cover office supplies   | 10 E 102 354 110000 000 241 000 | 12/16/2016          | 0.00                | 221.49               |
| 2            |   | To cover office supplies   | 10 E 102 411 110000 000 241 000 | 12/16/2016          | 221.49              | 0.00                 |
| TOTALS       |   |  |                                 |                     | 221.49              | 221.49               |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
| 16-00132     | Transfer funds between MS Art accounts to pro | 2016-2017  | 12/16/2016                      | 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 into this account to provide field trip opportunity.              | 10 E 200 341 256770 000 121 000 | 12/16/2016          | 250.00              | 0.00                 |
| 2            |   | Transfer funds from this account to provide field trip opportunity for students. | 10 E 200 440 121000 000 121 000 | 12/16/2016          | 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>       |                      |
| 16-00131     | Funds needed to purchase business cards for t | 2016-2017  | 12/16/2016                      | 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 purchase business cards for the Student Services Dept            | 10 E 400 940 213000 000 213 000 | 12/16/2016          | 0.00                | 200.00               |
| 2            |   | Funds needed to purchase business cards for the Student Services Dept            | 10 E 400 411 213000 000 213 000 | 12/16/2016          | 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>       |                      |
| 16-00130     | Additional supplies needed for new staff and  | 2016-2017  | 12/14/2016                      | 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            |   | additional supplies for new staff and new offices                                | 10 E 836 310 264100 000 264 000 | 12/14/2016          | 0.00                | 300.00               |
| 2            |   | additional supplies needed   | 10 E 836 411 264100 000 264 000 | 12/14/2016          | 300.00              | 0.00                 |
| TOTALS       |   |  |                                 |                     | 300.00              | 300.00               |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
| 16-00129     | Beth requested transfer from Acct #432 to AV  | 2016-2017  | 12/14/2016                      | 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            |   | Beth requested transfer from Acct #432 to AV Media Acct #431                     | 10 E 200 432 222200 000 220 000 | 12/13/2016          | 0.00                | 12.64                |
| 2            |   | Beth requested transfer from Acct #432 to AV Media Acct #431                     | 10 E 200 431 222200 000 220 000 | 12/13/2016          | 12.64               | 0.00                 |
| TOTALS       |   |  |                                 |                     | 12.64               | 12.64                |

| <u>BATCH</u> | <u>DESCRIPTION</u>                     | <u>FISCAL YEAR</u> | <u>POST DATE</u> | <u>BATCH ORIGIN</u> | <u>STATUS</u> |
|--------------|--|--------------------|------------------|---------------------|---------------|
| 16-00128     | Allocated money into incorrect account | 2016-2017          | 12/14/2016       | 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           |                  | Allocated money into incorrect account    | 10 E 106 353 110000 000 241 000 | 12/13/2016        | 0.00                | 2,200.00             |
| 2           |                  | Allocated money into incorrect account    | 10 E 106 353 263000 000 241 000 | 12/13/2016        | 2,200.00            | 0.00                 |
|             |                  |   |                                 | TOTALS            | 2,200.00            | 2,200.00             |

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



6300 Alderson Street  
Weston WI 54476

TO: Dr. Kristine Gilmore, Superintendent  
FROM: Steven Pophal, Director of Secondary Education  
RE: Spring 2017, Idea Students Course Option Requests,  
DATE: 01/23/2017

---

Following is a list of Idea School students and the courses they have requested at North Central Technical College or UW-Marathon County through the Youth Options Program for Spring 2017:

|                 |                                      |      |
|-----------------|--------------------------------------|------|
| Grant Zierer    | Calculus of Several Variables-MAT234 | UWMC |
| Dillon Knoblock | Raster Graphics Layout #30673        | NTC  |

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**SCHOOL BOARD  
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## MEMBERSHIP

0141            **Number**

The School Board shall consist of seven (7) members.

0141.1        **Student Representation at Board Meetings**

The School Board acknowledges the important contributions students can make to the governance of the schools. The Board believes that student participation at Board meetings can provide a better understanding of the needs and concerns of students. The Board, therefore, welcomes a student representative to the Board.

The student representative(s) or the alternate in the absence of the representative shall:

- A.        represent all students of the District.
- B.        serve on an annual basis beginning in June.
- C.        be a member of the Student Council.

The representative shall:

- A.        be selected by a process established by the high school administration and the Student Council.
- B.        be encouraged to sit at the Board table and answer questions in the same manner as elected Board members.

The student representative is encouraged to communicate with the students in all secondary schools in the District.

The student representative shall not vote on matters that come before the Board and/or participate in closed sessions of the Board.

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0142            **Election/Appointment**

0142.1        **Electoral Process**

Members of the Board shall be elected annually at the spring election on the first Tuesday in April in a manner that is consistent with State law.

120.06 (1), 10.68 (5)(2b), Wis. Stats.

**Declaration of Candidacy**

If an incumbent fails to file a Declaration of Candidacy by the 5:00 P.M. deadline on the first Tuesday in January, candidates may file a declaration of candidacy within seventy-two (72) hours of the Tuesday deadline.

**Declaration of Non-Candidacy**

If an incumbent files a Declaration of Non-Candidacy no later than 5:00 P.M. on the 2nd Friday preceding the Tuesday deadline, there is no extension of the Tuesday deadline.

When the first Tuesday in January is a holiday the deadline becomes 5:00 P.M. the next day.

120.06 (6)(b), Wis. Stats.

0142.2        **Qualifications**

A school elector in the School District is eligible to be a Board member.

120.06(2), Wis. Stats.

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0142.3      **Term**

The term of each Board member shall be three (3) years commencing on the 4th Monday in April and shall continue until a successor is elected and qualified or until a vacancy occurs.

120.06(4), Wis. Stats.

0142.4      **Oath**

Each newly-elected Board member shall file the oath of office with the Clerk.

120.06 (10), Wis. Stats.

0142.5      **Vacancies**

The office of a Board member shall become vacant immediately upon the occurrence of any one (1) of the following events:

- A. the death of the incumbent, or the incumbent's being found mentally incompetent by the proper court
- B. the incumbent's resignation
- C. the incumbent's removal from office
- D. the incumbent's conviction of a felony or imprisonment for one or more years
- E. the incumbent's election or appointment being declared void by a competent tribunal
- F. the incumbent's neglect or failure to file the oath of office or to give or renew an official bond, if required
- G. the incumbent's ceasing to possess the legal qualifications for holding office

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- H. the incumbent moving his/her residence out of the District
- I. the incumbent is absent from the territory of the District for a period of sixty (60) continuous days, unless such absence is due to active duty in the armed forces, in which case the vacancy shall be temporary for the remainder of the term or until the incumbent returns and files a notice of his/her intent to return to his/her unexpired term

A vacancy shall be filled by the remaining members of the Board in accordance with 17.26.

17.03 et seq., Wis. Stats.

## **Filling a Board Vacancy**

The vacancy shall be filled by the Board using the following procedure:

- A. The Board shall seek qualified and interested candidates from the community through the news media and District web site.
- B. All applicants are to submit a notice of their interest, in writing, to the Board Clerk.
- C. The Board may interview all interested candidates to ascertain their qualifications.
- D. Appointment by the Board to fill a vacancy shall be by a majority vote of the existing Board.

0142.6

## **Recall**

Any member of the Board may be recalled pursuant to Chapter 9.10, Wis. Stats.

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0142.7      **Orientation**

The Board believes that the preparation of each Board member for the performance of Board duties is essential to the effective functioning of the Board. The Board shall encourage each new Board member to understand the functions of the Board, acquire knowledge of matters related to the operation of the District, and learn Board procedures.

Each new Board member shall be invited to meet with the Board President and the Superintendent to discuss Board functions, policies, and procedures.

The Board shall encourage the attendance of each new Board member at orientation and training meetings.

0143      **Authority**

Individual members of the Board do not possess the powers that reside in the School Board. The Board speaks through its minutes and not through its individual members. An act of the Board shall not be valid unless approved at an official meeting by at least a majority vote of the members present or as otherwise may be required by law.

No member of the Board shall be denied documents or information to which s/he is legally entitled and which are required in the performance of his/her duties as a Board member.

0143.1      **Public Expression of Board Members**

The Board President functions as the official spokesperson for the Board.

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From time-to-time, however, individual Board members make public statements on school matters:

- A. to local media;
- B. on social media
- C. to local officials and/or State officials.

Sometimes the public statements by Board members imply, or the readers (listeners) infer, that the opinions expressed or statements made are the official positions of the Board. The misunderstandings that can result from these incidents may cause issues for both the member and the Board, as well as the District. Therefore, Board members should, when writing or speaking on school matters on social media, to the media, legislators, and other officials, make it clear that their views do not necessarily reflect the views of the Board or of their colleagues on the Board.

This bylaw shall apply to all statements and/or writings by individual Board members not explicitly sanctioned by a majority of its members, except as follows:

- A. correspondence, such as legislative proposals, when the Board member has received official guidance from the Board on the matters discussed in the letter
- B. routine, not for publication, correspondence of the Superintendent and other Board employees
- C. routine "thank you" letters of the Board
- D. statements by Board members on nonschool matters (providing the statements do not identify the author as a member of the Board)
- E. personal statements not intended for publication

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0144           **Operations**

0144.1       **Compensation**

Board members shall receive compensation as approved by the electors at the Annual Meeting.

Expenses of a Board member when authorized by the Annual Meeting shall be reimbursed when incurred in the performance of his/her duties or in the performance of functions authorized by the Board and duly vouchered.

Board members shall be paid actual wages lost per day as prescribed by law for loss of wages due to attendance at authorized school related meetings.

In the event that Board members are required to use vacation time, or give up other compensation, they are entitled to reimbursement at their daily rate.

Reimbursement for lost wages, vacation time or other compensation is earned income and shall be paid after taxes have been withheld.

120.10(3), Wis. Stats.  
120-43(3), Wis. Stats.

The following guidelines have been established by the School Board to ensure appropriate and proper reimbursement of expenses for Board members.

- A. Reimbursement for mileage will not exceed the current rate established by the Internal Revenue Service.
- B. When attending a Board-approved conference, all fees, parking, mileage, meals, and housing will be reimbursed.
- C. No entertainment expenses or purchases of alcoholic beverages are reimbursable.

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- D. A voucher detailing the amount and nature of each expense must be submitted to the Board for approval.

0144.2

## **Board Member Ethics**

As members of the School Board, Board members will strive to improve public education and to that end they will:

- A. attend all regularly scheduled Board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
- B. recognize that they should endeavor to make policy decisions only after full discussion at publicly held Board meetings;
- C. render all decisions based on the available facts and independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
- D. encourage the free expression of opinion by all Board members, and seek systematic communications between the Board and students, staff, and all elements of the community;
- E. work with the other Board members to establish effective Board policies and to delegate authority for the administration of the District to the Superintendent;
- F. communicate to other Board members and the Superintendent expressions of public reaction to Board policies and school programs;
- G. inform themselves about current educational issues by individual study and through participation in programs providing needed information, such as those sponsored by the State and National School Boards Associations;

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- H. support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
- I. avoid being placed in a position of conflict of interest, and refrain from using their Board positions for personal partisan gain;
- J. take no private action that will compromise the Board or administration, and respect the confidentiality of information that is privileged under applicable law;
- K. remember always that their first and greatest concern must be for the educational welfare of the students attending the public schools.

Source: Board of Directors, National School Boards Association.

0144.3

## **Conflict of Interest**

Board members shall perform their official duties in a manner free from conflict of interest pursuant to 19.59, Wis. Stats. To this end:

- A. no Board member shall use his/her position as a Board member to obtain financial gain for himself/herself, immediate family, or any organization with which s/he is associated;
- B. no Board member shall engage in or have a financial interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system and as a public officer;
- C. when a member of the Board determines that the possibility of a personal interest conflict exists, s/he should, prior to the matter being considered, disclose his/her interest (such disclosure shall become a matter of record in the minutes of the Board), and thereafter shall abstain from participation in both the discussion of the matter and the vote thereon.

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Board Members shall also perform their duties in a manner that does not violate criminal conflict of interest laws pursuant to 946.13, Wis. Stats., by having a private interest in a contract with the District in an amount that exceeds \$15,000 annually.

0144.4      **Indemnification**

The Board may hold harmless, indemnify, pay, settle, or compromise a judgment against a Board member to the extent allowed under the law.

0145      **Sexual and Other Forms of Harassment**

The School Board believes that sexual or other forms of offensive speech and conduct are wholly inappropriate to the harmonious relationships necessary to the operation of the District and intolerable in an environment in which students and staff members of this District function.

Sexual harassment includes all unwelcome sexual advances, requests for sexual favors, and verbal or physical contacts of a sexual nature whenever submission to such conduct is made a condition of employment or a basis for an employment decision, or when such conduct has the purpose or effect of unreasonably interfering with work performance or creating an intimidating, hostile, or offensive working environment. Other forms of harassment include verbal or non-verbal expression related to race, gender, age, religion, disability, pregnancy, or sexual orientation.

Substantial interference with a person/employee's work performance or creation of an intimidating, hostile, or offensive work environment is established when the conduct is such that a reasonable person under the same circumstances as the person/employee would consider the conduct sufficiently severe or pervasive so as to interfere substantially with the person's work performance or create an intimidating, hostile, or offensive work environment. 111.36(1) Wis. Stats.

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The harassment of a District staff member, student, or another Board member by a member of the Board is strictly forbidden. Any member, who is found to have harassed a member of the staff, a student, or another Board member will be subject to discipline by the Board and may be reported to law enforcement authorities.

118.13, 120.13(1) 111.32(13) Wis. Stats.  
P.I. 9, Wis. Adm. Code  
Title IX Education Amendments of 1972, Chapter 227

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## ORGANIZATION

### 0151 **Annual School District Meeting**

The School Board shall hold an annual meeting on the fourth Monday in July at 8:00 p.m. unless the electors at any annual meeting set a different date and time for subsequent meetings or authorize the Board to set a different date and time for subsequent meetings, but in no case shall the annual meeting be held earlier than May 15th or later than October 31st. The meeting shall be held for the purposes prescribed by 120.08, 120.09, Wis. Stats. The meeting shall be called to order by the ranking officer of the Board who shall serve as presiding officer until the election of a chairperson.

### 0151.1 **Annual Board Reorganization Meeting**

The School Board shall hold an annual reorganization meeting on or within thirty (30) days after the fourth Monday in April. The meeting shall be called to order by the ranking officer of the preceding Board who shall serve as presiding officer until the election of the Board President.

### 0152 **Officers**

The Board shall elect, from among its members, a President, Vice-President, Treasurer, and a Clerk. Such election shall occur at the Annual Reorganization Meeting on or within thirty (30) days after the fourth (4th) Monday in April.

120.05, Wis. Stats.

Election of officers shall be by a majority of voting members. Where no such majority exists on the first ballot vote, a second vote shall be cast for the two (2) candidates who received the greatest number of ballot votes.

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Except for those appointed to fill a vacancy, officers shall serve for one (1) year and until their respective successors are elected and shall qualify.

Election of officers shall be by a majority of the full Board. Where no such majority exists on the first ballot vote, a second vote shall be cast for the two (2) candidates who received the greatest number of ballot votes.

Except for those appointed to fill a vacancy, officers shall serve for one (1) year and until their respective successors are elected and shall qualify.

The Board shall, in addition to other statutory requirements:

- A. designate depositories for school funds;
- B. designate those persons authorized to sign checks, contracts, agreements, and purchase orders.

120.10, 120.15 et seq., Wis. Stats.

0155

## **Committees**

Committees of Board members shall, when specifically charged to do so by the Board, conduct studies, make recommendations to the Board and act in an advisory capacity, but shall not take action on behalf of the Board.

All committees shall comply with the Open Meetings Law by providing notices of each meeting, posting the time and date, place, subject matter of the proposed meeting, and any matter intended for the consideration at the contemplated closed meeting pursuant to 19.84, Wis. Stats. In addition, committee meetings may provide for a period of public participation, and recording appropriate minutes of the meeting. A committee may conduct a closed meeting providing it is for one of the purposes described in Bylaw 0167 and the committee abides by all requirements for the conduct of a closed meeting.

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Ad hoc committees may be created and changed at any time by the President or the Superintendent with the approval of the Board.

Members of ad hoc committees shall serve until the committee is discharged.

The Superintendent shall serve as an ex-officio member of each committee.

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## MEETINGS

0161 **Parliamentary Authority**

The parliamentary authority governing the School Board shall be Robert's Rules of Order, Newly Revised, as defined in Chapter XVI, "Boards and Committees" in all cases in which it is not inconsistent with statute, administrative code, or these bylaws,

0162 **Quorum**

Four (4) members present at a meeting shall constitute a quorum, and no business shall be conducted in the absence of a quorum.

Two (2) forms of a quorum should be avoided.

“Negative Quorum” – A gathering of less than one-half (1/2) of the members of the Board may be a meeting if that group possesses the power to defeat action taken by the School Board.

“Walking Quorum” – Less than one-half (1/2) of the members of the Board gathered together may constitute a meeting if it is one (1) of a series of meetings through which agreement on an issue is reached. A series of e-mail messages, phone calls or other communications between Board members could be a “meeting” or “walking quorum” because, while the Board members have not physically convened, they can effectively communicate and exercise the authority otherwise vested in the Board.

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0163            **Presiding Officer**

The President shall preside at all meetings of the Board. In the absence, disability, or disqualification of the President, the Vice-President shall act instead; if neither person is available, any member shall be designated by a plurality of those present to preside. The act of any person so designated shall be legal and binding.

120.11, Wis. Stats.

0164            **Call**

0164.1         **Regular Meetings**

The regular meetings of the School Board shall be held on the fourth Wednesday of each month in the board room of the Administration Building unless another time and/or location is designated by the Board with due notice.

It is the policy of the School Board that the flag of the United States of America shall be on display in the Board Room for each regular and the annual School Board meeting.

The Board meetings shall begin with the president leading the pledge to the flag. No one shall be compelled, against his objections, to recite the Pledge of Allegiance.

0164.2         **Special Meetings**

Special meetings of the Board may be called by the President or by the written request of a majority of the members of the Board provided there is compliance with the notice provision of these Bylaws and State law.

The Superintendent and those administrators directed by the Superintendent shall attend all meetings, when feasible. Administrative participation shall be by professional counsel, guidance, and recommendation - as distinct from deliberation, debate, and voting of Board members.

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0165            **Notice**

0165.1        **Regular Meetings**

Public notice of all meetings shall be given pursuant to statute. The Board shall cause to be posted at the Board office and in other locations considered appropriate by the Board, a notice listing the date, time, place, and subject matter of each regularly-scheduled meeting of the Board, including subjects intended for the consideration at any closed session, in the form which is reasonably likely to inform members of the public and the news media. To assure that notice of a meeting is specific enough to apprise the public of the purpose of the meeting, the following factors shall be considered: (1) the time and effort required to provide detailed notice; (2) the level of public interest in the particular subject; and (3) whether the meeting will involve routine or novel issues. The notice shall contain the name and address of the District and its telephone number. The notice shall be given at least twenty-four (24) hours prior to the meeting unless for good cause such notice is impractical, but in no case may the notice be less than two (2) hours in advance of the meeting.

19.84, Wis. Stats.

The notice shall also contain the following statement:

"Upon request to the executive assistant to the Superintendent & School Board, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting."

The notice shall be given to local media and municipalities, the official newspaper and, upon the written request, to an individual, organization, firm, or corporation. The news media shall be entitled to receive, at their request, copies of such notices free of charge.

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0165.2           **Change of Regular Meetings**

If the Board adopts a resolution changing the date, time, or place of a regularly-scheduled meeting, the meeting notice shall state the date, time, place, and subject matter of the rescheduled meeting, as well as the name and address of the District. Said notice shall be posted on the front door of the Administrative Office Building and such places as the Board may determine. Said notice shall be posted at least twenty-four (24) hours before the rescheduled meeting.

0165.3           **Special Meetings**

Said notice shall state the date, time, place, and subject matter of such special meeting, as well as the name and address of the District. A notice of any special meeting shall be posted at least twenty-four (24) hours before said special meeting at the Board office and such other places as the Board may determine. A copy of said notice shall be served upon each member of the Board, at least twenty-four (24) hours prior to the meeting. A special meeting may be held without prior notice if all Board members are present and consent or each member consents in writing even if s/he does not attend.

120.11(2), Wis. Stats.

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0166

## **Agenda**

The Superintendent shall prepare and submit to each Board member an agenda prior to each regular meeting and each special meeting, unless otherwise directed by the Board. The agenda shall list the various matters to come before the Board and shall serve as a guide for the order of procedure for the meeting. Individual Board members may include items on the agenda upon the concurrence of the Board President. The Superintendent and the President of the Board should meet prior to the Board meeting to discuss the contents of the agenda. The level of specificity of the description of subject matter for discussion shall be determined considering the following: (1) the time and effort required to provide detailed notice; (2) the level of public interest in the particular subject; and, (3) whether the meeting will involve routine or novel issues.

The agenda of the regular monthly meeting or special meetings shall be accompanied by a report from the Superintendent on information relating to the District with such recommendations as s/he shall make.

Each agenda may contain the following statement:

"This meeting is a meeting of the School Board in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda."

The agenda for each regular meeting shall be delivered electronically or in person, to each Board member so as to provide proper time for the member to study the agenda. Generally, the agenda should be available, mailed, or delivered no later than two (2) days prior to the meeting, or delivered so as to provide time for the study of the agenda by the member. The agenda for a special meeting shall be delivered at least twenty-four (24) hours before the meeting, consistent with provisions calling for special meetings.

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The Board shall transact business according to the agenda prepared by the Superintendent and provided to all Board members in advance of the meeting. The order of business may be altered at any meeting by a majority vote of the members present.

The following shall be the order of business:

- A. Call to order by the President
- B. Roll call/Verbal notification of closed session of the Board, if applicable.
- C. Pledge of Allegiance to the Flag
- D. Approval of Agenda
- E. Hearing of delegations present (if any)
- F. Consent Agenda – A grouping on the agenda for those items which do not require discussion or explanation as to the reason for action. All items on consent agenda will be acted upon under a single motion. (Such agenda may include minutes, treasurer’s report and bill listing, employment of personnel, second reading on policies, and items selected by the Superintendent and school board president.) Any item may be removed from the consent agenda prior to the motion and second to approve. All items removed from consent agenda will be considered separately.
- G. Reports/considerations
- H. Unfinished business
- I. New business
- J. Petitions and communications
- K. Calendar of future committee and board meetings

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- L. Adjournment
- M. Executive session – If required and if approved by roll call vote of the members of the Board.
- N. Reconvene in Open Session
- O. Adjournment

If the Board wishes to discuss items that were not posted at least twenty-four (24) hours prior to the meeting, the Board must (1) post a separate notice of the item(s) no less than two (2) hours prior to the meeting and (2) show good cause why posting the item at least twenty-four (24) hours prior to the meeting was impossible or impractical.

19.84(3) Wis. Stats

0166.1

## **Consent Agenda**

The School Board shall use a consent agenda to keep routine matters within a reasonable time frame.

The following routine business items may be included in a single resolution for consideration by the Board.

- A. minutes of prior meetings
- B. bills for payment
- C. hiring of personnel
- D. resolutions that require annual adoption, such as bank signatories, Wisconsin High School Athletic Association membership, etc.
- E. resignations and leaves

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A member of the Board may request any item to be removed from the consent resolution and defer it for a specific action and more discussion. No vote of the Board will be required to remove an item from the consent agenda. A single member's request shall cause it to be relocated as an action item eligible for discussion. Any item on the consent agenda may be removed and discussed as a nonaction item or be deferred for further study and discussion at a subsequent Board meeting if the Superintendent or any Board member thinks the item requires further discussion.

A roll call vote will be conducted for consent agenda items.

0167           **Conduct**

0167.1       **Voting**

All regular and special meetings of the Board shall be conducted in public. No act shall be valid unless otherwise required by law or Board bylaw consistent with law, and a proper record made of the vote. A Board member's presence at a meeting includes his/her presence if attending by telephone or other manner of remote access, also long as such remote access is compliant with State law. Remote access during quasi-judicial functions (e.g. termination hearings, expulsions) may be permitted after consultation with legal counsel.

19.83, Wis. Stats.

Any Board member's decision to abstain shall be recorded and be deemed to acquiesce in the action taken by the majority. In situations in which there is a tie vote and the abstention represents the deciding vote, the motion shall fail for lack of a majority.

All actions requiring a vote may be conducted by voice, show of hands, or roll call provided that the vote of each member be recorded. Proxy voting shall not be permitted. Any member may request that the Board be polled.

0167.2       **Closed Session**

The Board may meet in a closed session, one closed to the public, for

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specified purposes.

Each closed session requires a majority roll-call vote of the Board and may be held to:

- A. deliberate a case which was the subject of any hearing before the Board; (19.85(1)(a))
- B. consider dismissal, demotion, licensing, or discipline of any Board employee or person licensed by the Board, or the investigation of charges against such person, and the taking of formal action on any such matter, provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action may be taken. The notice shall contain a statement that the person has the right to demand that the evidentiary hearing or meeting be held in open session. (19.85(1)(b))
- C. consider the employment, promotion, compensation, or performance-evaluation data of any employee; (19.85(1)(c))
- D. considering strategy for crime detection or prevention; (19.85(1)(d))
- E. deliberate or negotiate the purchase of public properties, the investment of District funds, or the conduct of other Board business whenever competitive or bargaining reasons require a closed session; (19.85(1)(e))
- F. consider financial, medical, social, or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems, or the investigation of charges against specific persons except where par. (B) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations; (19.85(1)(f))
- G. confer with the Board's legal counsel who is rendering oral or written advice concerning strategy to be adopted by the Board with respect to litigation in which it is or is likely to become involved; (19.85(1)(g))

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- H. consider requests for confidential, written advice from the ethics board under 19.46(2), Wis. Stats., or from any county or municipal ethics board under 19.59(5), Wis. Stats.; (19.85(1)(h))

The presiding officer shall announce the nature of the closed session and the specific section of the law that allows for the closed session.

No other business other than that stated in the public notice may be conducted at a closed session. The Board may not reconvene its regular or special meeting after a closed session, within twelve (12) hours, unless public notice of the reconvened meeting was part of the public notice of its regular or special meeting.

In keeping with the confidential nature of closed sessions, no member of the Board shall disclose to anyone the content of discussions that take place during such sessions.

## **Recording of Closed Sessions**

Other than expulsion hearings, closed sessions of the Board will not be recorded, filmed or photographed without prior approval of the Board. Any such recording, film or photograph must be maintained in accordance with Policy 8310 – Public Records and Policy 8330 – Student Records.

0167.3

## **Public Participation at Board Meetings**

The School Board recognizes the value of public comment on educational issues and the importance of allowing members of the public to express themselves on District matters.

Such requests shall be subject to the approval of the Superintendent and the Board President.

### Public-Participation Section of the Meeting

To permit fair and orderly public expression, the Board shall provide a period for public participation at every regular meeting of the Board and publish rules to govern such participation in Board

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meetings.

The presiding officer of each Board meeting at which public participation is permitted shall administer the rules of the Board for its conduct.

The presiding officer shall be guided by the following rules:

- A. Public participation shall be permitted as indicated on the order of business at the discretion of the presiding officer.
- B. Attendees must register their intention to participate in the public portion of the meeting upon their arrival at the meeting.
- C. Participants must be recognized by the presiding officer and will be requested to preface their comments by an announcement of their name; address; and group affiliation, if and when appropriate.
- D. Each statement made by a participant shall be limited to three (3) minutes duration.
- E. Participants shall direct all comments to the Board and not to staff or other participants.
- F. All statements shall be directed to the presiding officer; no person may address or question Board members individually.
- G. The presiding officer may:
  - 1. interrupt, warn, or terminate a participant's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant;
  - 2. request any individual to leave the meeting when that person does not observe reasonable decorum;
  - 3. request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;

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4. call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action;
  5. waive these rules with the approval of the Board when necessary for the protection of privacy or the administration of the Board's business.
- H. The portion of the meeting during which the participation of the public is invited shall be limited to thirty (30) minutes, unless extended by a vote of the Board.
- I. Recording, filming, or photographing the Board's open meetings is permitted. Recording, filming, or photographing the Board's closed session is only permitted pursuant to Bylaw 0167.2 – Closed Session. The person operating the equipment should contact the Superintendent prior to the Board meeting to review possible placement of the equipment, and must agree to abide by the following conditions:
1. No obstructions are created between the Board and audience.
  2. No interviews are conducted in the meeting room while the Board is in session.
  3. No commentary, adjustment of equipment, or positioning of operators is made that would distract either the Board or members of the audience or otherwise disrupt the meeting while the Board is in session.

19.90, Wis. Stats.

0167.5

**Use of Electronic Mail**

E-mail is a form of communication that could conflict with the Open Meetings law and must be preserved for production in the context of a public records request. Board members are strongly discouraged from communicating regarding Board business with other Board members, the Superintendent, school staff or members of the community via electronic mail. If a Board member does utilize electronic mail, it may be used only for the purposes of

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communicating:

- A. messages between Board members or between a Board member and employee(s) which do not involve deliberating or rendering a decision on matters pending before the Board;
- B. possible agenda items between the Superintendent and the Board president;
- C. times, dates, and places of regular or special Board meetings;
- D. a Board meeting agenda or public record information concerning items on the agenda;
- E. requests for public record information from a member of the administration, school staff, or community pertaining to District operations;
- F. Brief, factual responses to questions posed by members of the public, administrators, or school staff with a concurrent copy of the response sent to the Superintendent.

Under no circumstances shall Board members use E-mail to discuss among themselves Board business that is only to be discussed in an open meeting of the Board, is part of an executive session, or could be considered an invasion of privacy if the message were to be monitored by another party.

0167.6

**E-mail – Public Records**

There should be no expectation of privacy for any messages sent by e-mail. All e-mail messages sent or received by any member of the Board in the course of conducting the business of the Board, not using the District provided e-mail address, shall be provided to the District's Records Custodian or the Superintendent for preservation. Such records may be subject to disclosure under the Public Records law.

The Superintendent in consultation with the District Records Custodian shall devise and develop procedures pertaining to e-mail communications and public records. The custodian shall do the following:

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- A. develop procedures for collecting, archiving and cataloguing Board e-mail communications
- B. develop procedures for reproducing Board e-mail communications to comply with a request under the Public Records law
- C. promptly disseminate the procedures for collecting, archiving and cataloguing Board member e-mail communications to each Board member

Board members are required to provide to the Records Custodian all e-mail communications, when sent or received on an e-mail address other than the District provided e-mail address, using the procedure developed by the Superintendent and Records Custodian without regard to whether the Board member believes the communication is subject to disclosure under the Public Records Act.

Prior to implementation of a procedure for collection of e-mail, all such communications of the Board members must be copied to the Custodian or Superintendent.

Board members shall utilize e-mail communication only as described in Bylaw 0167.5.

Each Board member as an elected official is independently required by law to comply with public records requests for e-mail communications sent or received on the Board member's personal e-mail account.

0167.7

**Use of Personal Communication Devices**

When performing their duties as a Board member, regardless of whether they are using personally-owned or Board-owned personal communication devices (PCDs), Board members use of PCDs shall be in accordance with the following policies and administrative guideline:

- A. Policy 7530.02 - Staff Use of Personal Communication Devices
- B. Policy 7530.01 - Board-Owned Personal Communication Devices

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- C. Policy 7540.04 - Staff Network and Internet Acceptable Use and Safety

For purposes of this Bylaw, PCDs shall be defined as set forth in the above-identified policies.

0168 **Minutes**

0168.1 **Open Meeting**

The Clerk, or a temporary clerk appointed by the presiding officer, shall designate a person to keep minutes of each meeting showing the date, time, place, members present, members absent, any decisions made at a meeting open to the public, and the purpose or purposes for which a closed session is called. These minutes must be approved by the Board and endorsed by the Clerk; or by a person designated by the presiding officer which should ordinarily occur at the next regular meeting. The minutes shall include all votes taken at the meeting.

Proceedings of each meeting shall be publicized on District web site and by school District-wide distribution prepared and directed by the School Board and paid out of school funds within forty-five (45) days of the meeting. The notice shall also contain a listing of receipts and expenditures in the aggregate. There will also be a detailed record of all receipts and expenditures available for inspection at each regular Board meeting and upon written request.

The minutes shall be available for inspection at the Superintendent's office and shall be available for purchase at a fee estimated by the business office to cover the cost of printing and copying.

The official minutes shall be bound together by years and kept in the office of the School Board.

Minutes of the preceding meetings shall be approved by the Board at its next regular meeting.

The minutes shall show only action taken.

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120.11, Wis. Stats.

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**SCHOOL BOARD  
D.C. EVEREST AREA SCHOOL DISTRICT**

ADMINISTRATION  
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## BOARD - SUPERINTENDENT RELATIONSHIP

The School Board believes that, in general, it is the primary duty of the Board to establish policies and that of the Superintendent to administer such policies. Policy should not be originated or changed without the input or recommendation of the Superintendent. The Superintendent should be given the latitude to determine the best method of implementing the policies of the Board.

The Superintendent, as the chief administrative officer of the School District, is the primary professional advisor to the Board. S/He is responsible for the development, supervision, and operation of the school program and facilities, including the development of administrative guidelines consistent with Policy 1230.01 – Development of Administrative Guidelines. The Board shall retain oversight of any administrative guidelines established to implement Board policy.

The Superintendent and those administrators directed by the Superintendent shall attend all Board meetings, when feasible. Administrative participation shall be by professional counsel, guidance, and recommendation - as distinct from deliberation, debate, and voting of Board members.

The Board is responsible for determining the success of the Superintendent in meeting the goals established by the Board through annual evaluations of the Superintendent's performance.

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**SCHOOL BOARD  
D.C. EVEREST AREA SCHOOL DISTRICT**

PROGRAM  
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## GUIDANCE AND COUNSELING

The School Board requires that a planned program of guidance and counseling be an integral part of the educational program of the District. Such a program shall be available to all students without regard to race, color, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex or gender identity), physical or mental, emotional, or learning disability (“Protected Classes”) and should be developmentally appropriate and:

- A. assist students in achieving their optimum growth;
- B. enable students to draw the greatest benefit from the offerings of the instructional program of the schools;
- C. assist students in career awareness and planning and in the selection of appropriate postsecondary educational opportunities;
- D. help integrate all the student's experience so that s/he can better relate school activity to life outside the school;
- E. help students learn to make their own decisions and solve problems independently;
- F. enable counselors to effectively communicate with students who have limited English proficiency and/or are sensory impaired.

The Board shall provide the following services, through the counselors' office, for students who have limited English proficiency:

- A. an effective instructional program and supportive services appropriate to meet the needs of the student;
- B. the opportunity to access supportive services, such as language development and speech therapy as appropriate to the individual needs of the student; and
- C. programs and services that reflect the cultural background of students who have limited English proficiency. This may include

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**SCHOOL BOARD  
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PROGRAM  
2411/page 2 of 2

instruction intended to improve the skills of such students in the use of their native language to assist the student in becoming proficient or advanced in all subject areas.

Guidance and counseling personnel are directed to provide information and direction to students with limited English proficiency regarding access to ELL programs and offerings within the District. Such personnel are also directed to provide information and direction to students with sensory impairments regarding available resources and access to those resources.

121.02 (1)(e) Wis. Stats.  
P.I. 8.01(2)(e), Wis. Adm. Code  
34 C.F.R. 100.3(b)(I)

34 C.F.R. 106.36  
34 C.F.R. 104.37(b)  
28 C.F.R. 35.130  
Vocational Educational Guidelines, Appendix B, Title 6

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PROGRAM  
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## PARENTAL/POLICE ACCESS TO INSTRUCTION MATERIAL CENTER INFORMATION

The School Board respects the privacy rights of parents and their children. The Board is also committed to ensuring that parents are fully informed about the instructional material, resources and services students choose to use at the District's instruction material centers.

Parents of a student under the age of sixteen (16) have the right to review, upon request (Form 2416.01 F1), instruction material center records relating to the use of the center's documents or other materials, resources or services by the student.

Upon request from a law enforcement officer investigating criminal conduct alleged to have occurred at a school library, the material center shall disclose to the officer records produced by a surveillance device under the control of the center, that are pertinent to the alleged criminal conduct.

Other than the exceptions noted above, records indicating the identity of any individual who borrows or uses the library's documents or other materials, resources, or services may not be disclosed except by court order or to persons acting within the scope of their duties in the administration of the library, or to persons authorized by the individual to inspect such records.

Sec. 43.30 (1m), Wis. Stats.  
43.30(5), Wis. Stats.

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**SCHOOL BOARD  
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## CAREER-TECHNICAL EDUCATION PROGRAM

The mission of career and technical education is to provide an opportunity for students to develop knowledge needed for success in employment, to build foundations for further education and to acquire independent living skills.

The District's curriculum will provide every student with the opportunity to participate in learning experiences, to explore potential careers and, when appropriate, acquire the occupational skills necessary for the transition from school to the world of work.

For purposes of this policy, "vocational education" shall be defined as a program designed to provide educational experiences and guidance for students to plan and prepare for a future:

- A. in the labor market as employable individuals immediately after graduation with productive, saleable skills;
- B. in education beyond high school with the opportunity to gain a marketable job skill(s) that will assist them in achieving career goals;
- C. in the world of work while continuing their education in order to help offset higher education expenses.

The Board directs that any efforts to recruit students to participate in a particular vocational program must include literature and comparable recruitment efforts for students with disabilities in a format and context in which they can communicate.

The career and technical education program may also include:

- A. a shared-time program outside of school;
- B. a work-study program involving the employment of qualified students.

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PROGRAM  
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The programs are available to students without regard to race; color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex, (including transgender status, change of sex or gender identity), or physical, mental, emotional, or learning disability (“Protected Classes”). The Superintendent is to ensure that application forms for work-study programs contain a notice of nondiscrimination and that each employer associated with a work-study program has provided assurance of nondiscrimination based on the Protected Classes prior to the time the students are selected and/or assigned.

118.01(2)(b), 118.15(1)(b), Wis. Stats.  
P.I. 8.01(2)(k)(2b), 8.01(2)(l), Wis. Adm. Code

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**SCHOOL BOARD  
D.C. EVEREST AREA SCHOOL DISTRICT**

PROFESSIONAL STAFF  
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## DRUG-FREE WORKPLACE

The School Board believes that quality education is not possible in an environment affected by drugs. It will seek, therefore, to establish and maintain an educational setting which is free from illegal drugs.

Consistent with the Drug-Free Workplace Act, the Board prohibits the manufacture, possession, use, distribution, or dispensing of any controlled substance, including alcohol, by any member of the District's professional staff at any time while on District property or while involved in any District-related activity or event. Any staff member who violates this policy shall be subject to disciplinary action in accordance with District guidelines and applicable terms of any collective bargaining agreements.

The Superintendent shall establish whatever programs and procedures are necessary to meet the Federal certification requirements and shall provide these to staff.

### **Use of Resources for Treatment**

The District makes available resources to assist staff members in overcoming illegal drug use or controlled substance abuse. However, the decision to seek diagnosis and accept treatment for illegal drug use or controlled substance abuse is primarily the individual staff member's responsibility. Any costs associated with treatment in excess of those costs covered by the staff member's insurance plan shall be borne by the individual.

Drug-Free Workplace Act of 1988, 41 U.S.C. 8101et seq.

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# policy

**BOARD OF EDUCATION  
D.C. EVEREST AREA SCHOOL DISTRICT**

SUPPORT STAFF  
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## DRUG-FREE WORKPLACE

The School Board believes that quality education is not possible in an environment affected by the use of illegal drugs and alcohol as well as the abuse of prescription drugs. It will seek, therefore, to establish and maintain an educational setting which is free from illegal drugs.

The Board prohibits the manufacture, possession, use, distribution, or dispensing of any controlled substance, including alcohol, by any member of the District's support staff at any time while on District property or while involved in any District-related activity or event. Any staff member who violates this policy shall be subject to disciplinary action in accordance with District guidelines.

The Superintendent shall establish whatever programs and procedures are necessary to meet the Federal certification requirements and shall provide these to staff.

### **Use of Resources for Treatment**

The District makes available resources to assist staff members in overcoming illegal drug use or controlled substance abuse. However, the decision to seek diagnosis and accept treatment for illegal drug use or controlled substance abuse is primarily the individual staff member's responsibility. Any costs associated with treatment in excess of those costs covered by the staff member's medical insurance plan shall be borne by the individual.

Drug-Free Workplace Act of 1988, 41 U.S.C. 8101et seq.

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**SCHOOL BOARD  
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## RELEASE OF STUDENTS TO AUTHORIZED PERSONS

If only one (1) parent is permitted to make educational decisions or to approve absences of the student by Court order, the responsible parent shall provide the school with a copy of the Court order. Absent such notice, the school will presume that the student may be released into the care of either parent.

No student who has a medical disability which may be incapacitating may be released without a person to accompany him/her.

No student shall be released to anyone who is not authorized by a parent with authority to do so.

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**SCHOOL BOARD  
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## IMMUNIZATION

The School Board requires that all students be properly immunized pursuant to the provisions of the Wisconsin Statutes and regulations of the Wisconsin Department of Health Services (DHS).

All students shall be required to provide written evidence establishing that they have completed the first immunization for each vaccine required for the student's grade and are on schedule for the remainder of the basic and recall (booster) immunizations, pursuant to the DHS immunization requirements or submit a written waiver of those requirements not later than the 30th school day from the beginning of the school year or initial enrollment in the District, for students transferring into the District. All students shall be required to provide written evidence establishing that they have received the second dose of each vaccine required for that student's age or grade, or submit a written waiver of those requirements, not later than the 90th school day from the beginning of the school year or initial enrollment in the District, for students transferring in the District. Within thirty (30) school days after having been admitted to the District for the following school year, each student who has not submitted a waiver form shall provide written evidence of having completed all other required doses and/or vaccines, pursuant to the DHS immunization requirements.

The parent of any student for whom record of proper immunization or a written waiver is not on file, shall be given written notification of this requirement by the 15th school day and the 25th school day following enrollment. The notice shall:

- A. state the immunization requirements, including a list of missing immunization;
- B. state that Court action and civil forfeiture penalty can result due to noncompliance;
- C. explain the reasons for the immunization program and provide information on how and where to obtain immunizations;
- D. inform the parent of the right to request a waiver of the immunization requirement based on reasons of health, religion, or personal conviction.

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**SCHOOL BOARD  
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STUDENTS  
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Waivers of the immunization requirements shall be granted only for medical, religious, or personal convictions.

The District may exclude any student who fails to satisfy the requirement to provide written evidence within thirty (30) school days after the date on which the student is admitted of having completed the first immunization for each vaccine required for the student's grade and being on schedule for the remainder of the basic and recall immunizations, pursuant to the DHS immunization requirements, or fails to submit a written waiver. In addition, if DHS determines that the District's compliance level from the previous school year is less than ninety-nine percent (99%), the District shall exclude any student enrolled in grades kindergarten five (5) years old to six (6) through Grade 5 who fail to satisfy this requirement.

No student may be excluded for more than ten (10) consecutive school days unless, prior to the 11<sup>th</sup> consecutive school day of exclusion, the Board provides the student and the student's parent, guardian, or legal custodian with an additional notice, a hearing and the opportunity to appeal the exclusion, as provided under Wis. Stats. 120.13(1)(c)3.

The Superintendent shall establish administrative guidelines to implement this policy and comply with State law and shall report to the County District Attorney the names of any students who have not completed the immunization requirements or submitted a written waiver within sixty (60) days of admission.

120.12(16), 252.04, Wis. Stats.  
Wis. Admin Code Chapter DHS 144

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**SCHOOL BOARD  
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## STUDENTS WITH ANAPHYLACTIC REACTIONS TO FOODS

Some food products can cause an anaphylactic reaction if a person eats, touches, or breathes in the protein. Anaphylaxis means that the immune system over reacts to a particular protein found in that food. Each reaction is unique and symptoms range from mild to life threatening with each exposure. The eight foods most commonly responsible for the majority of reactions are: cow's milk, eggs, fish, peanuts, shellfish, soy, tree nuts, and wheat. Examples of non-food related anaphylactic allergens are latex, medication, and insect venom (i.e. bee stings).

Although the District cannot guarantee an allergen free campus, it is the policy of the District to provide an anaphylactic aware environment (K-12) for staff and students by taking measures to minimize the risk of an exposure and educate staff to respond to life threatening reactions. During classroom projects and activities, common food allergens, as well as latex, will be avoided.

To reduce the risk of exposure for physician diagnosed anaphylactic food allergies, it is recommended that products containing nuts are consumed in the cafeteria. If nut containing products are eaten, handwashing with soap and water is recommended prior to returning to a classroom environment or playground.

The food service department will make dietary substitutions in accordance with USDA regulations 7 CFR Part 15b, when the "Medical Statement for Children with Disabilities Requiring Special Foods in Child Nutrition Programs" is correctly completed by a physician and returned to the Supervisor of Food Services.

A reasonable effort for school operated programs will be made to not serve or purchase food products that contain nut ingredients. Nut containing products will not be served in grades K-5. All students may pack a cold lunch containing nut product to be eaten in the cafeteria only.

The parent/guardians will supply a physician signed and completed Anaphylactic Action plan to the school and indicate if the student should sit at an allergy safe table and notify staff if there are any changes in the student's health.

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## STUDENT SUICIDE

All school personnel should be alert and report to an administrator or school psychologist, school counselor, or school nurse regarding any student who exhibits symptoms or warning signs of mental health issues or who threatens or attempts suicide. Any such signs or the report of such signs from another student or staff member should be taken with the utmost seriousness.

The Superintendent shall develop and implement administrative guidelines whereby members of the professional staff understand how to use an intervention procedure.

The law provides that any officer, employee, or volunteer of this Board who, in good faith, attempt to prevent suicide by a student is immune from civil liability for his/her acts or omissions in respect to the suicide or attempted suicide.

Using the Department of Public Instruction notice, the Superintendent shall annually inform the professional staff of the resources available from the Department and other resources regarding suicide prevention. The Superintendent shall also implement procedures to obtain payment or reimbursement for professional mental health services provided by any licensed treatment professional.

49.45(30c), Wis. Stats.  
115.365(3), Wis. Stats.  
118.295, Wis. Stats.

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# policy

**SCHOOL BOARD  
D.C. EVEREST AREA SCHOOL DISTRICT**

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## CREDITS FROM NONPUBLIC SCHOOLS

In recognizing its responsibility to uphold the minimum educational standards of the State of Wisconsin, the School Board establishes the following policy and criteria regarding the acceptance of credits for students transferring to the high school from nonpublic schools whether they be private schools, as defined by law, or other types of schools.

For credit or course-work to be accepted for courses taken in such schools, assurance of compliance with minimum requirements established by the State must be provided. Recognition of credits or course-work shall be granted when the proper assurance and the student's transcript has been received.

Accepted credits from nonpublic schools will be entered on the student's transcript with a notation of the school at which the credits were earned.

Grades in courses from nonpublic schools, other than home-based schools, that have been accepted for credit will not be entered on the student's transcript. Such grades will not be considered for grade point average and class ranking.

The District reserves the right to assess such transfer students in order to determine proper placement and to be assured the student can demonstrate the academic proficiencies which are prerequisite to a placement.

P.I. 18, Wis. Adm. Code

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# policy

**SCHOOL BOARD  
D.C. EVEREST AREA SCHOOL DISTRICT**

STUDENTS  
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## STUDENT FUND-RAISING

The School Board acknowledges that the solicitation of funds from students must be limited since compulsory attendance laws make the student a captive donor and may also disrupt the program of the schools.

For purposes of this policy "student fund-raising" shall include the solicitation and collection of money from students for any purpose and shall include the collection of money in exchange for tickets, papers, or any other goods or services for approved student activities.

The Board will permit student fundraising by students in school, on school property, or at any school-sponsored event only when the profit therefrom is to be used for school purposes or for an activity connected with the schools. The Board requires that fundraisers by student clubs and organizations that involve the sale to students of food items and/or beverages that will be consumed on campus, the food and/or beverage items to be sold comply with the current USDA Dietary Guidelines for Americans and the Smart Snack Rules. Each student organization shall be permitted two (2) fundraising exceptions per school year where foods and beverages that are not allowable under the Smart Snack Rules can be sold. If approved, fundraisers that involve the sale, to students, of food items or beverages to be consumed on District property shall not compete directly with the sale of reimbursable meals.

Fundraising by approved school organizations, those whose funds are managed by the District, may be permitted in school by the Principal.

Fundraising off school grounds may be permitted by the Superintendent.

If the fundraising activity will involve students under age twelve (12) such students' parents must provide written permission for the student to participate in the fundraising activity. Any student under nine (9) years of age, or each group containing one (1) or more students under nine (9) years of age, must be physically accompanied by a parent or a person at least sixteen (16) years of age.

# policy

**SCHOOL BOARD  
D.C. EVEREST AREA SCHOOL DISTRICT**

STUDENTS  
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All other fund-raising shall be done in accordance with Board Policy 9700.

The Superintendent shall establish administrative guidelines for the solicitation of funds which shall:

- A. specify the times and places in which funds may be collected;
- B. describe permitted methods of solicitation which do not place undue pressure on students;
- C. limit the kind and amount of advertising for solicitation;
- D. ensure proper distribution or liquidation of monies remaining in a student activity account when the organization is defunct or disbanded;
- E. limit the number of fund-raising events.
- F. Specify how funds will benefit students.

The Superintendent shall distribute this policy and any administrative guidelines which implement it to each organization granted permission to solicit funds.

Wis. Stat. 103.23

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PEDICULOSIS (HEAD LICE)

Head lice are present in the community at all times and are not an indicator of cleanliness or socioeconomic status. Lice are a nuisance, but do not spread disease. According to the CDC, National School Nurses Association and the American Academy of Pediatrics, students found to have live lice should be allowed to remain in the classroom until the end of the day and return to school after appropriate use of an FDA approved pediculicide/ovicide treatment has been completed and no live lice are found. At D.C. Everest Area School District, guidelines have been developed for the identification, management, and treatment of head lice.

It is the responsibility of the parent to check their child's head on a regular basis for signs of head lice. If live lice are found, treatment can be started immediately. Control depends on prompt case finding and effective treatment.



## 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.

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**TO:** Dr. Kristine Gilmore, Superintendent

**FROM:** Jack E. Stoskopf, Jr., Assistant Superintendent for Business/Personnel Services

**RE:** Building Level Budget Allocations for 2017-2018

**DATE:** January 10, 2017

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Each year the board sets annual allocation amounts for building-level spending for the district. There is general school spending and Common School Fund spending. It is recommended that the general school spending per pupil amounts remain flat for the 2017-2018 school year. There was an increase in 2016-2017. With little knowledge of what will occur regarding state funding for schools in the next two-year budget, we are recommending there be no increase in the per pupil allocation at this time. Should funding change and we are able to meet other budgetary needs, an increase for per pupil allocations may be requested.

The 4-K annual payment amount for our community partners is requested to increase \$12.50. This is the annual increase we have provided since the inception of 4-K and though it is a very small increase on a percentage basis, it is both affordable and appreciated by our providers.

We had an increase in our Common School Fund allocation during 2016-2017. We expect the amount to be higher as well for this year, but it is not guaranteed as the amount we receive is not determined until May of each year. We are allocating an average of the last two years for now and should we be informed of an increase, those funds will be made available to our Library Media Specialists as soon as possible. The common school fund amounts seen in the attachment are estimates for planning purposes, but do reflect a \$26,500 increase from 2016-2017.

It is recommended that the board approve the general building-level per pupil allocations that is attached (final numbers will be available at the board meeting) for the 2017-2018 school year as well as the 4-K annual payment and supply amounts. The student count is based on the second Friday counts rolled forward (5<sup>th</sup> to MS, 7<sup>th</sup> to JH, 9<sup>th</sup> to HS, Seniors out etc.).

**Tentative Budgets for 2017-2018 (For Packet) - Final Numbers Will Be Available at Board Meeting**

**Building Budgets for 2017-2018**

| School  | Second Friday Counts Adjusted 2016 | Preliminary Second Friday Rolled Up Jan 2017 | Common School Allocation | 2017-2018 Building Level Allocation | General School Allocation | Total Building Budget w/Common School Funds |
|---|------------------------------------|--|--------------------------|-------------------------------------|---------------------------|---|
| Hatley  | 102                                | 100  | \$4,307.19               | \$ 139.39                           | \$ 13,939.00              | \$18,246.19                                 |
| Evergreen   | 475                                | 499  | \$21,492.88              | \$ 114.73                           | \$ 57,248.00              | \$78,740.88                                 |
| Mountain Bay  | 431                                | 463  | \$19,942.29              | \$ 114.73                           | \$ 53,118.00              | \$73,060.29                                 |
| Riverside   | 501                                | 513  | \$22,095.89              | \$ 114.73                           | \$ 58,854.00              | \$80,949.89                                 |
| Rothschild  | 430                                | 421  | \$18,133.27              | \$ 114.73                           | \$ 48,300.00              | \$66,433.27                                 |
| Weston  | 565                                | 513  | \$22,095.89              | \$ 114.73                           | \$ 58,854.00              | \$80,949.89                                 |
| Middle School   | 837                                | 844  | \$36,352.69              | \$ 211.76                           | \$ 178,723.00             | \$215,075.69                                |
| Jr. High School   | 845                                | 882  | \$37,989.42              | \$ 221.94                           | \$ 195,749.00             | \$233,738.42                                |
| Charter School  | 53                                 | 72   | \$3,101.18               | \$ 260.08                           | \$ 18,725.00              | \$21,826.18                                 |
| Sr. High School   | 1199                               | 1214   | \$52,289.31              | \$ 406.09                           | \$ 492,994.00             | \$545,283.31                                |
|   | <b>5438</b>                        | <b>5521</b>                                  | <b>\$237,800.01</b>      |                                     | <b>\$ 1,176,504.00</b>    | <b>\$ 1,414,304.01</b>                      |
| Estimated Available Common School Funds for 2017-2018 are an average of the past two years.                 |                                    |  |                          |                                     |                           | \$1,414,304.01                              |
| <b>\$237,800.00</b>   |                                    |  |                          |                                     |                           | (crosscheck)                                |
|   |                                    |  |                          | <b>Per Child</b>                    |                           |   |
| 4-K   | Per Child                          |  | 384                      | \$2,337.50                          | \$897,600.00              | (Paid to 4-K Provider Sites)                |
| 4-K   | Supply Fee                         |  | 384                      | \$16.00                             | \$6,144.00                | (Paid to 4-K Provider Sites)                |
|   |                                    |  |                          |                                     | <b>\$903,744.00</b>       |   |
| In 2016-2017 4-K Per child fee to providers was \$2,325.00. (\$2,337.50 is about 1/2 of 1 % increase .534%) |                                    |  |                          |                                     |                           |   |
| 2017-2018 Supply 4-K Supply Fee: \$16.00  |                                    |  |                          |                                     |                           |   |
| Final 2nd Friday in January numbers with class roll ups will be provided at the board meeting               |                                    |  |                          |                                     |                           |   |

January 10, 2017

| Third Friday Enrollment (Temporary) | E / C    | S / L     | K          | 1          | 2          | 3          | 4          | 5          | 6          | 7          | 8          | 9          | 10         | 11         | 12         | Total :     |
|-------------------------------------|----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Hatley                              |          | 2         | 16         | 17         | 15         | 15         | 19         | 20         |            |            |            |            |            |            |            | 104         |
| Evergreen                           |          | 3         | 96         | 78         | 69         | 93         | 64         | 94         |            |            |            |            |            |            |            | 497         |
| Mountain Bay                        | 4        |           | 78         | 66         | 69         | 73         | 95         | 80         |            |            |            |            |            |            |            | 465         |
| Riverside                           |          | 10        | 66         | 78         | 92         | 105        | 96         | 84         |            |            |            |            |            |            |            | 531         |
| Rothschild                          |          | 8         | 60         | 67         | 83         | 70         | 73         | 67         |            |            |            |            |            |            |            | 428         |
| Weston                              |          | 4         | 85         | 93         | 74         | 80         | 92         | 95         |            |            |            |            |            |            |            | 523         |
| Middle School                       |          |           |            |            |            |            |            |            | 404        | 430        |            |            |            |            |            | 834         |
| Jr. High School                     |          |           |            |            |            |            |            |            |            |            | 452        | 395        |            |            |            | 847         |
| Charter School                      |          |           |            |            |            |            |            |            | 8          | 16         | 17         | 9          | 4          | 7          | 13         | 74          |
| Sr. High School                     |          |           |            |            |            |            |            |            |            |            |            |            | 400        | 419        | 361        | 1180        |
| <b>(Totals.....)</b>                | <b>4</b> | <b>27</b> | <b>401</b> | <b>399</b> | <b>402</b> | <b>436</b> | <b>439</b> | <b>440</b> | <b>412</b> | <b>446</b> | <b>469</b> | <b>404</b> | <b>404</b> | <b>426</b> | <b>374</b> | <b>5483</b> |

(crosscheck) 5483

For the "projected" numbers below, Kindergarten, E/C, and S/L numbers remain constant. Other grade levels move up one grade, and move to a different building, if applicable :

| (Projected for 2017-2018) | E / C    | S / L     | K          | 1          | 2          | 3          | 4          | 5          | 6          | 7          | 8          | 9          | 10         | 11         | 12         | Total :     |
|---------------------------|----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Hatley                    | 0        | 2         | 16         | 16         | 17         | 15         | 15         | 19         |            |            |            |            |            |            |            | 100         |
| Evergreen                 | 0        | 3         | 96         | 96         | 78         | 69         | 93         | 64         |            |            |            |            |            |            |            | 499         |
| Mountain Bay              | 4        | 0         | 78         | 78         | 66         | 69         | 73         | 95         |            |            |            |            |            |            |            | 463         |
| Riverside                 | 0        | 10        | 66         | 66         | 78         | 92         | 105        | 96         |            |            |            |            |            |            |            | 513         |
| Rothschild                | 0        | 8         | 60         | 60         | 67         | 83         | 70         | 73         |            |            |            |            |            |            |            | 421         |
| Weston                    | 0        | 4         | 85         | 85         | 93         | 74         | 80         | 92         |            |            |            |            |            |            |            | 513         |
| Middle School             | 0        | 0         | 0          |            |            |            |            |            | 440        | 404        |            |            |            |            |            | 844         |
| Jr. High School           | 0        | 0         | 0          |            |            |            |            |            |            |            | 430        | 452        |            |            |            | 882         |
| Charter School            | 0        | 0         | 0          |            |            |            |            |            | 11         | 8          | 16         | 17         | 9          | 4          | 7          | 72          |
| Sr. High School           | 0        | 0         | 0          |            |            |            |            |            |            |            |            |            | 395        | 400        | 419        | 1214        |
| <b>(Totals.....)</b>      | <b>4</b> | <b>27</b> | <b>401</b> | <b>401</b> | <b>399</b> | <b>402</b> | <b>436</b> | <b>439</b> | <b>451</b> | <b>412</b> | <b>446</b> | <b>469</b> | <b>404</b> | <b>404</b> | <b>426</b> | <b>5521</b> |

(crosscheck) 5521

**D. C. Everest Area School District**

**2nd Friday Count 1/13/2017**

|   |             |
|---|-------------|
| Friday Head Count (per building student rosters by grade)   | 5895        |
| Homebound students attending only 1 or 2 classes per day (reported differently) ( <i>subtract</i> )       | 0           |
| Journey - partially attending DCE (*Note: 0 are counted above in Friday Head Count)                       | 0           |
| Journey - not attending DCE (District paying Tuition), (not counted above in Friday Count) ( <i>add</i> ) | 0           |
| Resident Virtual School/Partnership "OUT" (66.03 agreements- Appleton Connection Academy) ( <i>add</i> )  | 0           |
| Tuition/Hearing, Visually Impaired, etc. ( <i>add</i> )   | 2           |
| Students Attending a Residential Treatment Center (District paying tuition) ( <i>add</i> )                | 0           |
| Resident DCE Students attending other schools on Open Enrollment-"OUT" ( <i>add</i> )                     | 298         |
| Resident DCE Students attending other schools on Add. Tuition Waiver "OUT" ( <i>add</i> )                 | 0           |
| Non-resident students attending DCE, Open Enrollment-"IN" ( <i>subtract</i> )                             | -280        |
| Non-resident students attending DCE on Additional Year Tuition Waivers (TWA) "IN" ( <i>subtract</i> )     | 0           |
| Youth Challenge Academy (Do not count students here. Reported on different count report)                  | 0           |
| <b>Official 2nd Friday Count, 1/13/2017</b>   | <b>5915</b> |

**Youth Challenge Academy \*\*(Reported on different count report) 1**

**Count, Including Youth Challenge Students 5916**

**HEADCOUNT Data :**  
1/13/2017

**For website information, only (Resident & Non-Resident Counts) PHYSICALLY PRESENT ONLY.....BEFORE ANY ADDITIONS/SUBTRACTIONS:**

Preschool - Special Education (EC and SL in our count)  
4 Year-old Kindergarten (4K), (524.5 hours category)  
5 Year-old Kindergarten (5 full days)  
Grades 1-12

| <u>Physically Present on count day</u> | <u>Absent on Count Day, but attended b/4 and after</u> | <u>Total Count PRESENT (before adds/subtr.)</u> |
|--|--|---|
| 37                                     | 0  | 37  |
| 365                                    | 23   | 388   |
| 374                                    | 25   | 399   |
| 4830                                   | 241  | 5071  |
| 5606                                   | 289  | 5895  |

|                      | <u>Special Ed (SL/EC) present</u> | <u>Special Ed (SL/EC) ABSENT</u> | <u>5 Year old Kinderg. (5 full days) present</u> | <u>5 Year old Kinderg. (5 full days) ABSENT</u> | <u>4 Year old Kinderg. (524.5 hrs) present</u> | <u>4 Year old Kinderg. (524.5 hrs) ABSENT</u> | <u>Grades 1-12 present</u> | <u>Grades 1-12 ABSENT</u> | <u>Total by Building</u> |             |
|----------------------|-----------------------------------|----------------------------------|--|---|--|---|----------------------------|---------------------------|--------------------------|-------------|
| Middle School (2000) | 0                                 | 0                                | 0  | 0   | 0  | 0   | 793                        | 43                        | 836                      | OK          |
| Jr. High (3000)      | 0                                 | 0                                | 0  | 0   | 0  | 0   | 801                        | 48                        | 849                      | OK          |
| Sr. High (4000)      | 0                                 | 0                                | 0  | 0   | 0  | 0   | 1123                       | 63                        | 1186                     | OK          |
| Charter              | 0                                 | 0                                | 0  | 0   | 0  | 0   | 68                         | 4                         | 72                       | OK          |
| Evergreen            | 4                                 | 0                                | 91   | 6   | 0  | 0   | 377                        | 19                        | 497                      | OK          |
| Hatley               | 2                                 | 0                                | 14   | 2   | 0  | 0   | 87                         | 1                         | 106                      | OK          |
| ** KIND (4K)         | 0                                 | 0                                | 0  | 0   | 342  | 22  | 0                          | 0                         | 364                      | OK          |
| Mountain Bay         | 3                                 | 0                                | 73   | 3   | 0  | 0   | 365                        | 20                        | 464                      | OK          |
| Riverside            | 10                                | 0                                | 62   | 4   | 0  | 0   | 447                        | 12                        | 535                      | OK          |
| Rothschild           | 11                                | 0                                | 60   | 4   | 0  | 0   | 355                        | 12                        | 442                      | OK          |
| Weston               | 7                                 | 0                                | 74   | 6   | 23   | 1   | 414                        | 19                        | 544                      | OK          |
| <b>TOTAL.....</b>    | <b>37</b>                         | <b>0</b>                         | <b>374</b>                                       | <b>25</b>                                       | <b>365</b>                                     | <b>23</b>                                     | <b>4830</b>                | <b>241</b>                | <b>5895</b>              | <b>5895</b> |
|                      |                                   | <b>37</b>                        |  | <b>399</b>                                      |  | <b>388</b>                                    |                            | <b>5071</b>               |                          |             |

Crosscheck:  
(present on count date) 5606  
(Absent on count date, but present before & after) 289  
Total..... 5895

Head Count as of the Count Date, 1/13/2017 (Detail by Grade Level)

| Building      |         | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 12  | K   | 0.6 | 0.5 | 0.5 | Total Head Count | (less) Open Enrolled "in" | (less) Partial for EC/SL | (less) Partial for K4 | FTE for Revenue Purposes | Report Printed & Sent to Bldg. | Report received & verified |
|---------------|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------|---------------------------|--------------------------|-----------------------|--------------------------|--------------------------------|----------------------------|
|               |         |     |     |     |     |     |     |     |     |     |     |     |     |     | K4  | PK  | --  |                  |                           |                          |                       |                          |                                |                            |
| Charter       | Present |     |     |     |     |     | 6   | 14  | 16  | 9   | 4   | 7   | 12  |     |     |     |     | 68               |                           |                          |                       |                          |                                |                            |
|               | Absent  |     |     |     |     |     | 2   | 2   | 0   | 0   | 0   | 0   | 0   |     |     |     |     | 4                |                           |                          |                       |                          |                                |                            |
|               | Total   | 0   | 0   | 0   | 0   | 0   | 8   | 16  | 16  | 9   | 4   | 7   | 12  | 0   | 0   | 0   | 0   | 72               | -21                       | 0                        | 0                     | 51                       | OK                             | OK                         |
| Evergreen     | Present | 73  | 66  | 87  | 59  | 92  |     |     |     |     |     |     |     | 91  |     | 4   |     | 472              |                           |                          |                       |                          |                                |                            |
|               | Absent  | 2   | 4   | 6   | 4   | 3   |     |     |     |     |     |     |     | 6   |     | 0   |     | 25               |                           |                          |                       |                          |                                |                            |
|               | Total   | 75  | 70  | 93  | 63  | 95  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 97  | 0   | 4   | 0   | 497              | -13                       | -2                       | 0                     | 482                      | OK                             | OK                         |
| Hatley        | Present | 16  | 16  | 14  | 19  | 22  |     |     |     |     |     |     |     | 14  |     | 2   |     | 103              |                           |                          |                       |                          |                                |                            |
|               | Absent  | 1   | 0   | 0   | 0   | 0   |     |     |     |     |     |     |     | 2   |     | 0   |     | 3                |                           |                          |                       |                          |                                |                            |
|               | Total   | 17  | 16  | 14  | 19  | 22  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 16  | 0   | 2   | 0   | 106              | -18                       | -1                       | 0                     | 87                       | OK                             | OK                         |
| Jr. High      | Present |     |     |     |     |     |     |     | 426 | 375 |     |     |     |     |     |     |     | 801              |                           |                          |                       |                          |                                |                            |
|               | Absent  |     |     |     |     |     |     |     | 24  | 24  |     |     |     |     |     |     |     | 48               |                           |                          |                       |                          |                                |                            |
|               | Total   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 450 | 399 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 849              | -34                       | 0                        | 0                     | 815                      | OK                             | OK                         |
| 4-K           | Present |     |     |     |     |     |     |     |     |     |     |     |     |     | 342 |     |     | 342              |                           |                          |                       |                          |                                |                            |
|               | Absent  |     |     |     |     |     |     |     |     |     |     |     |     |     | 22  |     |     | 22               |                           |                          |                       |                          |                                |                            |
|               | Total   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 364 | 0   | 0   | 364              | -39                       | 0                        | -130                  | 195                      | OK                             | OK                         |
| Middle School | Present |     |     |     |     |     | 386 | 407 |     |     |     |     |     |     |     |     |     | 793              |                           |                          |                       |                          |                                |                            |
|               | Absent  |     |     |     |     |     | 18  | 25  |     |     |     |     |     |     |     |     |     | 43               |                           |                          |                       |                          |                                |                            |
|               | Total   | 0   | 0   | 0   | 0   | 0   | 404 | 432 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 836              | -33                       | 0                        | 0                     | 803                      | OK                             | OK                         |
| Mountain Bay  | Present | 65  | 68  | 68  | 93  | 71  |     |     |     |     |     |     |     | 73  |     | 3   |     | 441              |                           |                          |                       |                          |                                |                            |
|               | Absent  | 3   | 2   | 3   | 4   | 8   |     |     |     |     |     |     |     | 3   |     | 0   |     | 23               |                           |                          |                       |                          |                                |                            |
|               | Total   | 68  | 70  | 71  | 97  | 79  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 76  | 0   | 3   | 0   | 464              | -21                       | -1.5                     | 0                     | 441.5                    | OK                             | OK                         |
| Riverside     | Present | 78  | 90  | 103 | 92  | 84  |     |     |     |     |     |     |     | 62  |     | 10  |     | 519              |                           |                          |                       |                          |                                |                            |
|               | Absent  | 1   | 2   | 4   | 4   | 1   |     |     |     |     |     |     |     | 4   |     | 0   |     | 16               |                           |                          |                       |                          |                                |                            |
|               | Total   | 79  | 92  | 107 | 96  | 85  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 66  | 0   | 10  | 0   | 535              | -17                       | -5                       | 0                     | 513                      | OK                             | OK                         |
| Rothschild    | Present | 69  | 83  | 70  | 67  | 66  |     |     |     |     |     |     |     | 60  |     | 11  |     | 426              |                           |                          |                       |                          |                                |                            |
|               | Absent  | 2   | 3   | 1   | 5   | 1   |     |     |     |     |     |     |     | 4   |     | 0   |     | 16               |                           |                          |                       |                          |                                |                            |
|               | Total   | 71  | 86  | 71  | 72  | 67  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 64  | 0   | 11  | 0   | 442              | -14                       | -5.5                     | 0                     | 422.5                    | OK                             | OK                         |
| Sr. High      | Present |     |     |     |     |     |     |     |     | 391 | 403 | 329 |     |     |     |     |     | 1123             |                           |                          |                       |                          |                                |                            |
|               | Absent  |     |     |     |     |     |     |     |     | 17  | 18  | 28  |     |     |     |     |     | 63               |                           |                          |                       |                          |                                |                            |
|               | Total   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 408 | 421 | 357 | 0   | 0   | 0   | 0   | 1186             | -52                       | 0                        | 0                     | 1134                     | OK                             | OK                         |
| Weston        | Present | 88  | 71  | 78  | 89  | 88  |     |     |     |     |     |     |     | 74  | 23  | 7   |     | 518              |                           |                          |                       |                          |                                |                            |
|               | Absent  | 5   | 1   | 4   | 7   | 2   |     |     |     |     |     |     |     | 6   | 1   | 0   |     | 26               |                           |                          |                       |                          |                                |                            |
|               | Total   | 93  | 72  | 82  | 96  | 90  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 80  | 24  | 7   | 0   | 544              | -18                       | -3.5                     | -9.6                  | 512.9                    | OK                             | OK                         |
| (Totals)      | Present | 389 | 394 | 420 | 419 | 423 | 392 | 421 | 442 | 384 | 395 | 410 | 341 | 374 | 365 | 37  | 0   | 5606             |                           |                          |                       |                          |                                |                            |
|               | Absent  | 14  | 12  | 18  | 24  | 15  | 20  | 27  | 24  | 24  | 17  | 18  | 28  | 25  | 23  | 0   | 0   | 289              |                           |                          |                       |                          |                                |                            |
|               | Total   | 403 | 406 | 438 | 443 | 438 | 412 | 448 | 466 | 408 | 412 | 428 | 369 | 399 | 388 | 37  | 0   | 5895             | -280                      | -18.5                    | -139.6                | 5,456.90                 | 5456.9                         |                            |

(+) OE out (282@1.00, reg.) 282.00 (K-12)  
 (+) OE out (1@.50, EC) 0.50 (PK)  
 (+) OE out (35@.60, 4K) 21.00 (4K)  
 (-) Homebound 0.00  
 (+) Homebound, partial credit 0.00  
 (+) Virtual School Agreement 0.00  
 (+) Visual/Hearing Impaired 2.00  
 (+) Youth Challenge Academy Students 1.00  
 (estimated FTE credit for revenue purposes) 5,743.40

298 total OE out

**Final School Budgets for 2017-2018 (Inclusive of Final Second Friday in January Counts)**

**Building Budgets for 2017-2018**

| School  | Second Friday Counts Adjusted 2016 | Second Friday Rolled Up Jan 2017 | Common School Allocation | 2017-2018 Building Level Allocation | General School Allocation | Total Building Budget w/Common School Funds |
|---|------------------------------------|----------------------------------|--------------------------|-------------------------------------|---------------------------|---|
| Hatley  | 102                                | 100                              | \$4,286.23               | \$ 139.39                           | \$ 13,939.00              | \$18,225.23                                 |
| Evergreen   | 475                                | 499                              | \$21,388.28              | \$ 114.73                           | \$ 57,248.00              | \$78,636.28                                 |
| Mountain Bay  | 431                                | 461                              | \$19,759.52              | \$ 114.73                           | \$ 52,889.00              | \$72,648.52                                 |
| Riverside   | 501                                | 516                              | \$22,116.94              | \$ 114.73                           | \$ 59,199.00              | \$81,315.94                                 |
| Rothschild  | 430                                | 439                              | \$18,816.55              | \$ 114.73                           | \$ 50,365.00              | \$69,181.55                                 |
| Weston  | 565                                | 510                              | \$21,859.77              | \$ 114.73                           | \$ 58,510.00              | \$80,369.77                                 |
| Middle School   | 837                                | 842                              | \$36,090.05              | \$ 211.76                           | \$ 178,299.00             | \$214,389.05                                |
| Jr. High School   | 845                                | 882                              | \$37,804.54              | \$ 221.94                           | \$ 195,749.00             | \$233,553.54                                |
| Charter School  | 53                                 | 71                               | \$3,043.22               | \$ 260.08                           | \$ 18,465.00              | \$21,508.22                                 |
| Sr. High School   | 1199                               | 1228                             | \$52,634.91              | \$ 406.09                           | \$ 498,679.00             | \$551,313.91                                |
|   | <b>5438</b>                        | <b>5548</b>                      | <b>\$237,800.01</b>      |                                     | <b>\$ 1,183,342.00</b>    | <b>\$ 1,421,142.01</b>                      |
| Estimated Available Common School Funds for 2017-2018 are an average of the past two years.                 |                                    |                                  |                          |                                     |                           | \$1,421,142.01                              |
| <b>\$237,800.00</b>   |                                    |                                  |                          |                                     |                           | (crosscheck)                                |
|   |                                    |                                  |                          | <b>Per Child</b>                    |                           |   |
| 4-K   | Per Child                          |                                  | 388                      | \$2,337.50                          | \$906,950.00              | (Paid to 4-K Provider Sites)                |
| 4-K   | Supply Fee                         |                                  | 388                      | \$16.00                             | \$6,208.00                | (Paid to 4-K Provider Sites)                |
|   |                                    |                                  |                          |                                     | <b>\$913,158.00</b>       |   |
| In 2016-2017 4-K Per child fee to providers was \$2,325.00. (\$2,337.50 is about 1/2 of 1 % increase .534%) |                                    |                                  |                          |                                     |                           |   |
| 2017-2018 Supply 4-K Supply Fee: \$16.00  |                                    |                                  |                          |                                     |                           |   |



**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: Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services  
FROM: Aaron Nelson, Finance Manager  
RE: 2015-16 Financial Audit  
DATE: 1/9/2017

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Included in this report is the final Audit Report and Independent Auditors Governance report for the past school year completed by Hawkins Ash CPAs. The audit was an unmodified opinion, which in audit terminology is a good meaning.

The district's audited fund balance is \$8,340,431 which is up \$593,831 from the start of the 2015-16 school year. This equates to 12.3% of total revenues. Of this fund balance \$340,000 is reserved to pay employee benefit obligations. The remaining \$8,000,431 is designated as unassigned for the purpose of reducing cash flow borrowing and meeting unexpected emergencies.

I recommend the school board accept these reports.

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

**FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITORS' REPORT**

**JUNE 30, 2016**

**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                | Jason Jablonski  |
| Vice President           | Helen Ackermann  |
| Treasurer                | Joshua Dickerson |
| Clerk                    | Rita Kasten      |
| Member                   | Diane Stroik     |
| 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, 2016, 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 auditors' 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, 2016, 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, schedule of funding progress - post employment healthcare, and Wisconsin Retirement System schedules, 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*

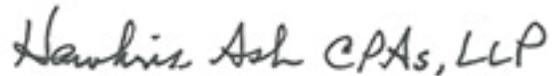
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the D.C. Everest Area School District's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of changes in assets and liabilities - agency funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, and are also not a required part of the basic 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 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 basic 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 combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards and state financial assistance are 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 January 5, 2017, 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  
January 5, 2017

**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, 2016

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, 2016. 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 general revenues based off from the Statement of Activities were \$68,428,619 to include \$24,221,616 of property taxes and \$41,778,967 of general state and federal aid. Total governmental activities expenditures were \$73,122,772 including \$40,902,832 for direct instruction.
- The District's financial status, per the Statement of Net Position, increased by \$2,768,262.

### 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.

|   | <b>District-wide Statements</b>  | <b>Fund Financial Statements</b>  |  |
|---|--|---|--|
|   |  | 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<br>Statement of Activities                                     | Balance Sheet<br>Statement of Revenue, Expenditure and Change in Fund Balance   | Statement of Fiduciary Net Assets<br>Statement of Change in Fiduciary Net Assets   |
| Basis of accounting and measurement focus | Accrual accounting<br>Economic resources focus   | Modified accrual accounting<br>Current financial resources focus  | Accrual accounting<br>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, 2016 compared with the prior year. The District's total assets and deferred outflows of resources were \$99,721,453. The District's total liabilities and deferred inflows of resources were \$51,293,435. The District's net position was \$48,428,018. The District's combined net position increased by \$2,768,261. Of the total net position, \$8,747,788 is due to the reporting requirements of GASB 68. This requirement improves accounting and financial reporting by state and local governments for pensions (WRS).

**Table 1**  
**D.C. Everest Area School District**  
**Statement of Net Position**

|  | Governmental Activities |                        |
|--|-------------------------|------------------------|
|  | As of<br>June 30, 2015  | As of<br>June 30, 2016 |
| Current and other assets                           | 30,490,832              | 24,620,417             |
| Capital assets                                     | 55,640,683              | 53,874,115             |
| Deferred Outflow of Resources                      | 5,114,827               | 21,226,921             |
| <b>Total Assets</b>                                | 91,246,342              | 99,721,453             |
| <br>   |                         |                        |
| Current liabilities                                | 18,319,137              | 16,370,621             |
| Long-term liabilities                              | 27,267,448              | 26,463,395             |
| Deferred Inflow of Resources                       | 0                       | 8,459,419              |
| <b>Total Liabilities</b>                           | 45,586,585              | 51,293,435             |
| <br>   |                         |                        |
| Net assets   |                         |                        |
| Invested in capital assets,<br>net of related debt | 26,408,137              | 28,992,174             |
| Restricted   | 2,394,781               | 11,419,058             |
| Unrestricted                                       | 16,856,839              | 8,016,786              |
| <b>Total Net Assets</b>                            | 45,659,757              | 48,428,018             |
| <br>   |                         |                        |
| <b>Increase (Decrease)</b>                         |                         | <b>\$2,768,261</b>     |

**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 55% and property taxes 32% of total revenues to fund governmental activities. These two funding sources make up 87% of the total revenues. All other revenues accounted for 13% of total revenue for the year.

The District's total revenues were \$75,891,034 for the year ended June 30, 2016.

The total cost of all programs and services was \$73,122,772. The district experienced an increase in net position of \$2,768,262. 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, 2015           | June 30, 2016        |
| Revenues:                               |                         |                      |
| Program Revenues                        |                         |                      |
| Charges for Services                    | 2,946,375               | 2,266,401            |
| Grants and Contributions                | 5,206,482               | 5,196,014            |
| General Revenues                        |                         |                      |
| Property Taxes                          | 23,826,837              | 24,259,838           |
| State Aid - Formula Grants              | 41,639,208              | 41,778,967           |
| Other                                   | 3,544,732               | 2,389,814            |
| <b>Total Revenues</b>                   | <b>\$ 77,163,634</b>    | <b>\$ 75,891,034</b> |
| Expenses:                               |                         |                      |
| Instruction                             | 36,704,245              | 40,902,832           |
| Pupil and Instructional Services        | 6,674,226               | 7,163,868            |
| Administration and Business             | 24,176,247              | 20,782,920           |
| Interest and Other                      | 1,069,162               | 784,543              |
| Other Expenses                          | 3,602,707               | 3,488,609            |
| Total Expenses                          | <b>\$ 72,226,587</b>    | <b>\$ 73,122,772</b> |
| <b>Change in assets from operations</b> | <b>4,937,047</b>        | <b>2,768,262</b>     |
| Net Special and Extraordinary Items     | -                       | -                    |
| <b>Change in net position</b>           | <b>\$ 4,937,047</b>     | <b>\$ 2,768,262</b>  |

## **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 \$65,660,357.

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

| <b>Expenses</b>                  | Net Cost of<br>Services 2015 | Net Cost of<br>Services<br>2016 |
|----------------------------------|------------------------------|---------------------------------|
| Instruction                      | \$ 32,438,948                | \$ 37,236,592                   |
| Pupil and Instructional Services | 6,445,013                    | 6,917,476                       |
| Administration and Business      | 21,625,394                   | 18,221,339                      |
| Interest on Debt                 | 1,069,162                    | 784,543                         |
| Other                            | 2,495,213                    | 2,500,407                       |
| <b>Total</b>                     | <b>\$ 64,073,730</b>         | <b>\$ 65,660,357</b>            |

## **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 2015-16 showed an equity increase by \$593,831 resulting in a fund balance of \$8,340,431, 12.3% of revenues.

- Actual General Fund revenues including fund 27 (less transfer) were \$67,824,000.
- Actual General Fund expenditures including fund 27 (less transfer) were \$67,230,168.

The District's Total Governmental Fund for 2015-16 showed an equity increase by \$870,320 resulting in a fund balance of \$10,671,701, 13.2% of revenues.

- Actual Governmental Fund revenues and other financing sources were \$81,109,810.
- Actual Governmental Fund expenditures were \$80,239,490.

The change to the total governmental fund balance was due the following:

- Fund 10 – General Fund - Increase in fund balance of \$593,831.
- Fund 21 – Special Revenue Trust Fund - Decrease in fund balance of \$(160,855).
- Fund 38 – Non Referendum Debt Service Fund - Decrease in fund balance of \$(5,101)
- Fund 39 – Referendum Debt Service Fund - Decrease in fund balance of \$(74,366).
- Fund 46 – Capital Improvement Trust Fund - Increase in fund balance of \$558,044.
- Fund 49 – Capital Projects Fund - Decrease in fund balance of \$(53,555).
- Fund 50 – Fund Service Fund - Increase in fund balance of \$33,206.
- Fund 80 – Community Service Fund - Decrease in fund balance of \$(20,884).

### Capital Assets

At the end of the fiscal year, the District had \$53.9 million in a broad range of net capital assets, including land, sites & improvements, buildings, and equipment. Total accumulated depreciation on these assets were \$33.2 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$902,903.
- Asset deletions during this fiscal year for governmental activities totaled \$293,255.
- The District recognized depreciation expense of \$2,635,723 for Governmental Activities during this fiscal year.

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

|                                 | 2015<br>Governmental<br>Activities | 2016<br>Governmental<br>Activities |
|---------------------------------|------------------------------------|------------------------------------|
| Land                            | \$527,500                          | \$527,500                          |
| Sites and Improvements          | 3,758,300                          | 3,758,300                          |
| Buildings                       | 70,463,365                         | 70,572,365                         |
| Furniture, Equipment & Vehicles | 11,682,394                         | 12,183,042                         |
| Accumulated Depreciation        | (30,790,876)                       | (33,167,092)                       |
| <b>Total Capital Assets</b>     | <b>\$ 55,640,683</b>               | <b>\$ 53,874,115</b>               |

## **Long-Term Debt**

At year-end the District had \$25,015,000 in general obligation debt, a decrease of 14.3% from the prior year. Additional information about the District's long-term liabilities is presented in the financial statements.

**Table 6**  
**D.C. Everest Area School District**  
**Outstanding Long-Term Obligations**

|                          | Total School District<br>June 30 |                      | Total<br>% Change |
|--------------------------|----------------------------------|----------------------|-------------------|
|                          | 2015                             | 2016                 |                   |
| General Obligation Bonds | 26,380,000                       | 22,885,000           | -13.2%            |
| Taxable Note             | 2,825,000                        | 2,130,000            | -24.6%            |
|                          | <u>\$ 29,205,000</u>             | <u>\$ 25,015,000</u> | <u>-14.3%</u>     |

- The District retired \$3,495,000 of outstanding general obligation bonds.
- The District retired \$695,000 of outstanding notes.
- The district currently has a Standard & Poor's rating of AA.

Debt of the District is secured by an irrepealable 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 2016-17 school year, the district has levied to its maximum. This will make future school budgets more challenging if State of Wisconsin continues to provide little or no FTE funding increases.
- In the 2016-17 school year, per pupil FTE has decreased by around 24. This will be monitored closely due to future 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, 2016, determined the Actuarial Accrued Liability for Post Employment benefits as of 7/1/16 to be \$10,306,698. The Trust Fund is currently funded at 46% with an accumulated reserve of \$4,742,542 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](mailto: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, 2016**

|   | <b>GOVERNMENTAL<br/>ACTIVITIES</b> |
|---|------------------------------------|
| <b>ASSETS</b>   |                                    |
| Cash and investments  | \$ 12,466,260                      |
| Receivables   |                                    |
| Accounts  | 79,343                             |
| Taxes   | 7,167,099                          |
| Due from other governments  | 2,242,454                          |
| Prepaid expenses  | 2,665,261                          |
| Capital assets (net of accumulated depreciation)                              |                                    |
| Capital assets not being depreciated  | 527,500                            |
| Capital assets being depreciated  | <u>53,346,615</u>                  |
| <b>TOTAL ASSETS</b>   | <u><b>78,494,532</b></u>           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>   |                                    |
| Wisconsin Retirement System pension   | <u>21,226,921</u>                  |
| <b>TOTAL ASSETS AND DEFERRED<br/>OUTFLOWS OF RESOURCES</b>                    | <u><b>99,721,453</b></u>           |
| <b>LIABILITIES</b>  |                                    |
| Short-term notes payable  | 4,490,000                          |
| Accounts payable  | 476,971                            |
| Self insurance claims payable   | 167,881                            |
| Accrued liabilities   |                                    |
| Payroll, payroll taxes, insurance   | 5,958,309                          |
| Interest  | 203,800                            |
| Deposits payable  | 70,347                             |
| Unearned revenue  | 53,156                             |
| Current portion of long-term obligations                                      | 4,950,157                          |
| Noncurrent portion of long-term obligations                                   | <u>26,463,395</u>                  |
| <b>TOTAL LIABILITIES</b>  | <u><b>42,834,016</b></u>           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                                    |
| Wisconsin Retirement System pension   | <u>8,459,419</u>                   |
| <b>NET POSITION</b>   |                                    |
| Net investment in capital assets  | 28,992,174                         |
| Restricted for  |                                    |
| General fund  | 340,000                            |
| Special revenue   | 1,182,400                          |
| Debt service  | 390,726                            |
| Capital projects  | 758,144                            |
| Other activities  | 8,747,788                          |
| Unrestricted  | <u>8,016,786</u>                   |
| <b>TOTAL NET POSITION</b>   | <u><b>48,428,018</b></u>           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND NET POSITION</b> | <u><b>\$ 99,721,453</b></u>        |

The accompanying notes are an integral part of these statements.

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

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2016

| FUNCTIONS/PROGRAMS  | EXPENSES                    | PROGRAM REVENUE            |  | NET (EXPENSES)<br>REVENUE AND<br>CHANGES IN<br>NET POSITION |
|---|-----------------------------|----------------------------|--|---|
|   |                             | CHARGES FOR<br>SERVICES    | OPERATING<br>GRANTS AND<br>CONTRIBUTIONS |   |
| <b>GOVERNMENTAL ACTIVITIES</b>                              |                             |                            |  |   |
| Instruction   |                             |                            |  |   |
| Regular instruction   | \$ 28,873,430               | \$ 80,446                  | \$ 74,477                                | \$ (28,718,507)   |
| Vocational instruction                                      | 1,958,929                   | 29,696                     | 37,810                                   | (1,891,423)   |
| Special instruction   | 6,465,116                   | -                          | 3,294,607                                | (3,170,509)   |
| Other instruction   | 3,605,357                   | 149,204                    | -  | (3,456,153)   |
| Total instruction   | <u>40,902,832</u>           | <u>259,346</u>             | <u>3,406,894</u>                         | <u>(37,236,592)</u>   |
| Support services  |                             |                            |  |   |
| Pupil services  | 3,192,111                   | -                          | -  | (3,192,111)   |
| Instructional staff services                                | 3,971,757                   | -                          | 246,392                                  | (3,725,365)   |
| General administration services                             | 554,921                     | -                          | -  | (554,921)   |
| Building administration services                            | 2,763,700                   | -                          | -  | (2,763,700)   |
| Business services   | 13,881,607                  | 1,031,353                  | 1,530,228                                | (11,320,026)  |
| Central services  | 3,175,047                   | -                          | -  | (3,175,047)   |
| Insurance   | 407,645                     | -                          | -  | (407,645)   |
| Interest and other  | 784,543                     | -                          | -  | (784,543)   |
| Other support services                                      | 162,439                     | -                          | -  | (162,439)   |
| Community services  | 870,621                     | 975,702                    | 12,500                                   | 117,581   |
| Total support services                                      | <u>29,764,391</u>           | <u>2,007,055</u>           | <u>1,789,120</u>                         | <u>(25,968,216)</u>   |
| Non-program transactions                                    | 2,455,549                   | -                          | -  | (2,455,549)   |
| <b>TOTAL GOVERNMENTAL ACTIVITIES</b>                        | <b><u>\$ 73,122,772</u></b> | <b><u>\$ 2,266,401</u></b> | <b><u>\$ 5,196,014</u></b>               | <b><u>(65,660,357)</u></b>                                  |
| <b>General revenues</b>                                     |                             |                            |  |   |
| Taxes   |                             |                            |  |   |
| Property taxes  |                             |                            |  |   |
|   |                             |                            |  | 24,221,616  |
| Other taxes   |                             |                            |  |   |
|   |                             |                            |  | 38,222  |
| State and federal aids not restricted to specific functions |                             |                            |  |   |
|   |                             |                            |  | 41,778,967  |
| Interest and investment earnings                            |                             |                            |  |   |
|   |                             |                            |  | 101,991   |
| Miscellaneous   |                             |                            |  |   |
|   |                             |                            |  | 2,287,823   |
| Total general revenues                                      |                             |                            |  |   |
|   |                             |                            |  | <u>68,428,619</u>   |
| CHANGE IN NET POSITION                                      |                             |                            |  |   |
|   |                             |                            |  | 2,768,262   |
| NET POSITION - BEGINNING OF YEAR                            |                             |                            |  |   |
|   |                             |                            |  | 45,659,756  |
| <b>NET POSITION - END OF YEAR</b>                           |                             |                            |  |   |
|   |                             |                            |  | <b><u>\$ 48,428,018</u></b>                                 |

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, 2016

|  | GENERAL<br>FUND      | DEBT SERVICE FUNDS |                        | TOTAL                             | TOTAL                 |
|--|----------------------|--------------------|------------------------|-----------------------------------|-----------------------|
|  |                      | NON-REFERENDUM     | REFERENDUM<br>APPROVED | NONMAJOR<br>GOVERNMENTAL<br>FUNDS | GOVERNMENTAL<br>FUNDS |
| <b>ASSETS</b>                              |                      |                    |                        |                                   |                       |
| Cash and investments                       | \$ 10,481,236        | \$ 52,587          | \$ 338,139             | \$ 1,594,298                      | \$ 12,466,260         |
| Receivables                                |                      |                    |                        |                                   |                       |
| Accounts                                   | 11,488               | -                  | -                      | 65,281                            | 76,769                |
| Taxes                                      | 7,167,099            | -                  | -                      | -                                 | 7,167,099             |
| Other                                      | -                    | -                  | -                      | 2,574                             | 2,574                 |
| Due from other funds                       | -                    | -                  | -                      | 557,572                           | 557,572               |
| Due from other governments                 | 2,191,509            | -                  | -                      | 50,945                            | 2,242,454             |
| <b>TOTAL ASSETS</b>                        | <b>19,851,332</b>    | <b>52,587</b>      | <b>338,139</b>         | <b>2,270,670</b>                  | <b>22,512,728</b>     |
| <b>LIABILITIES</b>                         |                      |                    |                        |                                   |                       |
| Short term note payable                    | 4,490,000            | -                  | -                      | -                                 | 4,490,000             |
| Accounts payable                           | 320,910              | -                  | -                      | 156,061                           | 476,971               |
| Self insurance claims payable              | 167,881              | -                  | -                      | -                                 | 167,881               |
| Accrued payroll liabilities                | 5,907,747            | -                  | -                      | 50,562                            | 5,958,309             |
| Accrued interest                           | 66,791               | -                  | -                      | -                                 | 66,791                |
| Due to other funds                         | 557,572              | -                  | -                      | -                                 | 557,572               |
| Deposits payable                           | -                    | -                  | -                      | 70,347                            | 70,347                |
| Unearned revenue                           | -                    | -                  | -                      | 53,156                            | 53,156                |
| <b>TOTAL LIABILITIES</b>                   | <b>11,510,901</b>    | <b>-</b>           | <b>-</b>               | <b>330,126</b>                    | <b>11,841,027</b>     |
| <b>FUND BALANCES</b>                       |                      |                    |                        |                                   |                       |
| Restricted                                 | 340,000              | 52,587             | 338,139                | 1,940,544                         | 2,671,270             |
| Unassigned                                 | 8,000,431            | -                  | -                      | -                                 | 8,000,431             |
| <b>TOTAL FUND BALANCES</b>                 | <b>8,340,431</b>     | <b>52,587</b>      | <b>338,139</b>         | <b>1,940,544</b>                  | <b>10,671,701</b>     |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <b>\$ 19,851,332</b> | <b>\$ 52,587</b>   | <b>\$ 338,139</b>      | <b>\$ 2,270,670</b>               |                       |

**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. 2,665,261

Capital assets used in governmental 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            | \$ 87,041,207       |            |
| Governmental accumulated depreciation | <u>(33,167,092)</u> | 53,874,115 |

Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources are not current financial resources and are not reported in fund statements. 12,767,502

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  | \$ (25,015,000)  |                     |
| Premium                  | (861,317)        |                     |
| Capital leases           | (1,415,624)      |                     |
| Accrued interest         | (137,009)        |                     |
| WRS liability            | (4,019,714)      |                     |
| Vested employee benefits | <u>(101,897)</u> | <u>(31,550,561)</u> |

**Total net position - governmental activities** **\$ 48,428,018**

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, 2016**

|  | GENERAL<br>FUND     | DEBT SERVICE FUNDS |                        | TOTAL<br>NONMAJOR     | TOTAL                 |
|--|---------------------|--------------------|------------------------|-----------------------|-----------------------|
|  |                     | NON-REFERENDUM     | REFERENDUM<br>APPROVED | GOVERNMENTAL<br>FUNDS | GOVERNMENTAL<br>FUNDS |
| <b>REVENUES</b>  |                     |                    |                        |                       |                       |
| Property taxes   | \$19,511,520        | \$ 1,114,224       | \$ 3,484,094           | \$ 150,000            | \$ 24,259,838         |
| Other local sources  | 835,934             | 88                 | 4,227                  | 2,026,886             | 2,867,135             |
| Interdistrict sources  | 1,488,625           | -                  | -                      | -                     | 1,488,625             |
| Intermediate sources   | 336,365             | -                  | -                      | -                     | 336,365               |
| State sources  | 43,383,743          | -                  | -                      | 49,792                | 43,433,535            |
| Federal sources  | 1,911,421           | -                  | -                      | 1,237,723             | 3,149,144             |
| Other sources  | 356,392             | -                  | -                      | -                     | 356,392               |
| <b>TOTAL REVENUES</b>  | <b>67,824,000</b>   | <b>1,114,312</b>   | <b>3,488,321</b>       | <b>3,464,401</b>      | <b>75,891,034</b>     |
| <b>EXPENDITURES</b>  |                     |                    |                        |                       |                       |
| Current  |                     |                    |                        |                       |                       |
| Instruction  |                     |                    |                        |                       |                       |
| Regular instruction  | 28,047,579          | -                  | -                      | 115,000               | 28,162,579            |
| Vocational instruction                                       | 1,898,686           | -                  | -                      | -                     | 1,898,686             |
| Special instruction  | 6,312,410           | -                  | -                      | -                     | 6,312,410             |
| Other instruction  | 3,514,578           | -                  | -                      | -                     | 3,514,578             |
| Total instruction  | 39,773,253          | -                  | -                      | 115,000               | 39,888,253            |
| Support services   |                     |                    |                        |                       |                       |
| Pupil services   | 3,118,414           | -                  | -                      | -                     | 3,118,414             |
| Instructional staff services                                 | 3,865,681           | -                  | -                      | -                     | 3,865,681             |
| General administration services                              | 545,647             | -                  | -                      | -                     | 545,647               |
| Building administration services                             | 2,687,264           | -                  | -                      | -                     | 2,687,264             |
| Business services  | 8,569,216           | -                  | -                      | 2,607,189             | 11,176,405            |
| Central services   | 2,663,341           | -                  | -                      | 650                   | 2,663,991             |
| Insurance  | 407,645             | -                  | -                      | -                     | 407,645               |
| Other support services                                       | 165,975             | -                  | -                      | -                     | 165,975               |
| Community services   | -                   | -                  | -                      | 818,835               | 818,835               |
| Total support services                                       | 22,023,183          | -                  | -                      | 3,426,674             | 25,449,857            |
| Non-program transactions                                     | 2,456,968           | -                  | -                      | -                     | 2,456,968             |
| Debt service   |                     |                    |                        |                       |                       |
| Principal  | 683,918             | 1,010,000          | 8,075,000              | -                     | 9,768,918             |
| Interest   | 108,043             | 109,413            | 631,041                | -                     | 848,497               |
| Other  | 20,353              | -                  | 75,422                 | -                     | 95,775                |
| Total debt service   | 812,314             | 1,119,413          | 8,781,463              | -                     | 10,713,190            |
| Capital outlay   | 1,606,879           | -                  | -                      | 124,343               | 1,731,222             |
| <b>TOTAL EXPENDITURES</b>                                    | <b>66,672,597</b>   | <b>1,119,413</b>   | <b>8,781,463</b>       | <b>3,666,017</b>      | <b>80,239,490</b>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>1,151,403</b>    | <b>(5,101)</b>     | <b>(5,293,142)</b>     | <b>(201,616)</b>      | <b>(4,348,456)</b>    |
| <b>OTHER FINANCING (USES) SOURCES</b>                        |                     |                    |                        |                       |                       |
| Net transfer (to) from other funds                           | (557,572)           | -                  | -                      | 557,572               | -                     |
| Issuance of long-term debt                                   | -                   | -                  | 4,895,000              | -                     | 4,895,000             |
| Premium on refunding bonds issued                            | -                   | -                  | 323,776                | -                     | 323,776               |
| <b>TOTAL OTHER FINANCING<br/>(USES) SOURCES</b>              | <b>(557,572)</b>    | <b>-</b>           | <b>5,218,776</b>       | <b>557,572</b>        | <b>5,218,776</b>      |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>593,831</b>      | <b>(5,101)</b>     | <b>(74,366)</b>        | <b>355,956</b>        | <b>870,320</b>        |
| <b>FUND BALANCE - BEGINNING OF YEAR</b>                      | <b>7,746,600</b>    | <b>57,688</b>      | <b>412,505</b>         | <b>1,584,588</b>      | <b>9,801,381</b>      |
| <b>FUND BALANCE - END OF YEAR</b>                            | <b>\$ 8,340,431</b> | <b>\$ 52,587</b>   | <b>\$ 338,139</b>      | <b>\$ 1,940,544</b>   | <b>\$ 10,671,701</b>  |

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, 2016**

Net change in fund balances - total governmental funds \$ 870,320

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  | \$ 1,731,222    |             |
| Less noncapitalized outlay  | (828,319)       |             |
| Depreciation expense reported in the statement of activities                      | (2,635,723)     |             |
| Net book value of capital assets disposed   | <u>(33,748)</u> |             |
| Amount by which capital outlays are less than depreciation in the current period: |                 | (1,766,568) |

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: (4,895,000)

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: 1,420,051

Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources changes: (2,465,412)

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: 9,768,918

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    | \$ 620,496       |                  |
| Amount of interest and other debt costs accrued during the current period is | <u>(784,543)</u> |                  |
| Interest paid is less than interest accrued by:                              |                  | <u>(164,047)</u> |

**Change in net position - governmental activities \$ 2,768,262**

The accompanying notes are an integral part of these statements.

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

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2016

|   | <u>AGENCY FUND</u>          | <u>TRUST FUND</u>                         |  |                             |
|---|-----------------------------|---|--|-----------------------------|
|   | <u>STUDENT<br/>ACTIVITY</u> | <u>PRIVATE<br/>PURPOSE<br/>EXPENDABLE</u> | <u>PRIVATE<br/>PURPOSE<br/>NONEXPENDABLE</u> | <u>EMPLOYEE<br/>BENEFIT</u> |
| <b>ASSETS</b>                             |                             |   |  |                             |
| Cash                                      | \$ 298,861                  | \$ 99,854                                 | \$ 84,658                                    | \$ -                        |
| Investments                               | 79,949                      | 41,775                                    | -  | 4,742,542                   |
| <b>TOTAL ASSETS</b>                       | <b><u>378,810</u></b>       | <b><u>141,629</u></b>                     | <b><u>84,658</u></b>                         | <b><u>4,742,542</u></b>     |
| <b>LIABILITIES</b>                        |                             |   |  |                             |
| Due to student organizations              | 378,810                     | -   | -  | -                           |
| <b>TOTAL LIABILITIES</b>                  | <b><u>378,810</u></b>       | <b><u>-</u></b>                           | <b><u>-</u></b>                              | <b><u>-</u></b>             |
| <b>NET POSITION</b>                       |                             |   |  |                             |
| Net position held in trust                | -                           | 141,629                                   | 84,658                                       | 4,742,542                   |
| <b>TOTAL LIABILITIES AND NET POSITION</b> | <b><u>\$ 378,810</u></b>    | <b><u>\$ 141,629</u></b>                  | <b><u>\$ 84,658</u></b>                      | <b><u>\$ 4,742,542</u></b>  |

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, 2016**

|   | TRUST FUND                       |                                     |                     |
|---|----------------------------------|-------------------------------------|---------------------|
|   | PRIVATE<br>PURPOSE<br>EXPENDABLE | PRIVATE<br>PURPOSE<br>NONEXPENDABLE | EMPLOYEE<br>BENEFIT |
| <b>ADDITIONS</b>                        |                                  |                                     |                     |
| Investment income                       | \$ 394                           | \$ 260                              | \$ 90,918           |
| Contributions                           | 3,068                            | -                                   | 1,285,268           |
| Miscellaneous income                    | 28,768                           | -                                   | -                   |
| <b>TOTAL ADDITIONS</b>                  | <u>32,230</u>                    | <u>260</u>                          | <u>1,376,186</u>    |
| <b>DEDUCTIONS</b>                       |                                  |                                     |                     |
| Disbursements                           | 27,118                           | 18,884                              | 2,554,331           |
| <b>TOTAL DEDUCTIONS</b>                 | <u>27,118</u>                    | <u>18,884</u>                       | <u>2,554,331</u>    |
| <b>CHANGE IN NET POSITION</b>           | 5,112                            | (18,624)                            | (1,178,145)         |
| <b>NET POSITION - BEGINNING OF YEAR</b> | 136,517                          | 103,282                             | 5,920,687           |
| <b>NET POSITION - END OF YEAR</b>       | <u>\$ 141,629</u>                | <u>\$ 84,658</u>                    | <u>\$ 4,742,542</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, 2016

**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, 2016

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

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

**D.C. EVEREST AREA SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2016

**NOTE 1 - Summary of Significant Accounting Policies - Continued**

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, if applicable, 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 2015 tax levy is used to finance operations of the District's fiscal year ended June 30, 2016. 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, 2016

**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.

**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<br/>Threshold</u> | <u>Depreciation<br/>Method</u> | <u>Estimated<br/>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                       |

**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 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.

**D.C. EVEREST AREA SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2016

**NOTE 1 - Summary of Significant Accounting Policies - Continued**

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.

**Pensions** - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**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 a future period 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 Wisconsin Retirement System pension reported in the government-wide statement of net position. The Wisconsin Retirement System pension results from changes in the pension plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has one item that qualifies for reporting in this category. The Wisconsin Retirement System pension results from changes in the pension plan.

**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.

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 1 - Summary of Significant Accounting Policies - Continued**

**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 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.

**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, 2016, the District had the following investment:

| <u>Investment</u>                  | <u>Weighted Average<br/>Maturities</u> | <u>Fair<br/>Value</u> |
|------------------------------------|--|-----------------------|
| State of Wisconsin Investment Pool | Less than one year                     | <u>\$11,071,303</u>   |

**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, 2016, 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) State of Wisconsin Local Government Investment Pool fair value is determined monthly by the Pool's investment board based on published market quotations (level 2 inputs).
- 2) Wisconsin Investment Trust is determined based on published market quotations (level 2 inputs).

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

**D.C. EVEREST AREA SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2016

**NOTE 2 - Cash and Investments - Continued**

**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.

**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 is 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, 2016, \$6,151,947 of the District's bank balance of \$7,476,233 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.

**NOTE 3 - Capital Assets**

Capital asset balances and activity for the year ended June 30, 2016 are as follows:

|  | Beginning<br>Balance | Increases             | Decreases          | Ending<br>Balance    |
|--|----------------------|-----------------------|--------------------|----------------------|
| Capital assets not being depreciated:                                      |                      |                       |                    |                      |
| Land   | \$ 527,500           | \$ -                  | \$ -               | \$ 527,500           |
| Total capital assets not being depreciated                                 | <u>527,500</u>       | <u>-</u>              | <u>-</u>           | <u>527,500</u>       |
| Capital assets being depreciated:  |                      |                       |                    |                      |
| Land improvements  | 3,758,300            | -                     | -                  | 3,758,300            |
| Buildings and improvements   | 70,463,365           | 115,000               | (6,000)            | 70,572,365           |
| Equipment  | 11,682,394           | 787,903               | (287,255)          | 12,183,042           |
| Total capital assets being depreciated                                     | <u>85,904,059</u>    | <u>902,903</u>        | <u>(293,255)</u>   | <u>86,513,707</u>    |
| Less accumulated depreciation for:   |                      |                       |                    |                      |
| Land improvements  | (2,111,715)          | (159,056)             | -                  | (2,270,771)          |
| Buildings and improvements   | (24,628,185)         | (1,490,215)           | 6,000              | (26,112,400)         |
| Equipment  | (4,050,976)          | (986,452)             | 253,507            | (4,783,921)          |
| Total accumulated depreciation   | <u>(30,790,876)</u>  | <u>(2,635,723)</u>    | <u>259,507</u>     | <u>(33,167,092)</u>  |
| Total capital assets being depreciated,<br>net of accumulated depreciation | <u>55,113,183</u>    | <u>(1,732,820)</u>    | <u>(33,748)</u>    | <u>53,346,615</u>    |
| Capital assets, net of accumulated depreciation                            | <u>\$ 55,640,683</u> | <u>\$ (1,732,820)</u> | <u>\$ (33,748)</u> | <u>\$ 53,874,115</u> |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 3 - Capital Assets - Continued**

Depreciation expense was charged to governmental functions as follows:

|                                  |                     |
|----------------------------------|---------------------|
| Regular instruction              | \$ 24,202           |
| Vocational instruction           | 10,865              |
| Other instruction                | 31,616              |
| Pupil services                   | 1,603               |
| Instructional staff services     | 6,793               |
| General administration services  | 1,302               |
| Building administration services | 10,962              |
| Business services                | 123,029             |
| Operations and maintenance       | 1,737,725           |
| Central services                 | 630,219             |
| Community services               | 57,407              |
| Total                            | <u>\$ 2,635,723</u> |

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<br/>Balance</u> | <u>Increases</u>    | <u>Decreases</u>      | <u>Ending<br/>Balance</u> |
|--------------|------------------------------|---------------------|-----------------------|---------------------------|
| Note payable | <u>\$ 5,300,000</u>          | <u>\$ 4,490,000</u> | <u>\$ (5,300,000)</u> | <u>\$ 4,490,000</u>       |

**NOTE 5 - Long-Term Obligations**

Long-term obligations are as follows:

|                             | <u>Beginning<br/>Balance</u> | <u>Increases</u>    | <u>Decreases</u>      | <u>Ending<br/>Balance</u> | <u>Amounts<br/>Due Within<br/>One Year</u> |
|-----------------------------|------------------------------|---------------------|-----------------------|---------------------------|--|
| Bonds payable               | \$ 26,380,000                | \$ 4,895,000        | \$ (8,390,000)        | \$ 22,885,000             | \$ 3,300,000                               |
| Notes payable               | 2,825,000                    | -                   | (695,000)             | 2,130,000                 | 700,000                                    |
| Leases payable              | 2,099,541                    | -                   | (683,917)             | 1,415,624                 | 692,324                                    |
| Premium                     | 653,005                      | 323,776             | (115,464)             | 861,317                   | 155,936                                    |
| Vested vacation pay         | 88,554                       | 101,897             | (88,554)              | 101,897                   | 101,897                                    |
| Wisconsin Retirement System |                              |                     |                       |                           |  |
| Net Pension Liability       | -                            | 4,019,714           | -                     | 4,019,714                 | -  |
| Total                       | <u>\$ 32,046,100</u>         | <u>\$ 9,340,387</u> | <u>\$ (9,972,935)</u> | <u>\$ 31,413,552</u>      | <u>\$ 4,950,157</u>                        |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 5 - Long-Term Obligations - Continued**

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled \$688,768 and total interest paid during the year aggregated \$848,497 including \$83,388 for short-term borrowing, and \$24,655 for capital leases.

**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, 2016 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          | 2/18/16            | 2-3%                      | 4/1/21                   | \$ 4,865,000         |
| Refunding bonds          | 10/13/09           | 2-3.25%                   | 4/1/18                   | 110,000              |
| Refunding bonds          | 1/5/12             | 2-2.25%                   | 4/1/20                   | 1,720,000            |
| Refunding bonds          | 1/5/12             | 0.5-3.2%                  | 4/1/23                   | 2,410,000            |
| Refunding bonds          | 6/1/12             | 2-2.375%                  | 4/1/25                   | 7,015,000            |
| Refunding bonds          | 1/15/14            | .35-2.0%                  | 4/1/20                   | 6,765,000            |
| Taxable note             | 6/18/14            | 0.4-2.0%                  | 4/1/19                   | 2,130,000            |
| Total                    |                    |                           |                          | <u>\$ 25,015,000</u> |

**General Obligation Debt Limit Calculation** - The 2015 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,208,611,736. The legal debt limit and margin of indebtedness as of June 30, 2016, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

|  |                       |
|--|-----------------------|
| Debt limit (10 percent of \$2,208,611,736) | \$ 220,861,174        |
| Applicable long-term debt                  | (25,015,000)          |
| Amount available in debt service fund      | <u>390,726</u>        |
| Margin of indebtedness                     | <u>\$ 196,236,900</u> |

**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>        |
|----------------------------|---------------------|---------------------|---------------------|
| 2017                       | \$ 4,000,000        | \$ 548,037          | \$ 4,548,037        |
| 2018                       | 4,075,000           | 478,462             | 4,553,462           |
| 2019                       | 4,105,000           | 398,300             | 4,503,300           |
| 2020                       | 3,460,000           | 313,884             | 3,773,884           |
| 2021                       | 3,295,000           | 227,438             | 3,522,438           |
| 2022-2025                  | <u>6,080,000</u>    | <u>342,240</u>      | <u>6,422,240</u>    |
|                            | <u>\$25,015,000</u> | <u>\$ 2,308,361</u> | <u>\$27,323,361</u> |

**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

**D.C. EVEREST AREA SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
JUNE 30, 2016

**NOTE 5 - Long-Term Obligations - Continued**

the District's financial statements. At June 30, 2016, \$11,265,000 of defeased debt remains outstanding.

**Current Refunding** – The District issued \$4,895,000 of refunding bonds for a current refunding of \$5,140,000 of outstanding 2005 and 2007 refunding bonds. The transaction resulted in an economic gain of \$535,555 and a reduction of \$559,084 in future debt service payments.

**NOTE 6 - Wisconsin Retirement System**

**General Information about the Pension Plan**

**Plan Description** - The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. 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.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

**Vesting** - 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.

**Benefits Provided** - Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

**Post-Retirement Adjustments** - The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 6 - Wisconsin Retirement System - Continued**

surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core Fund Adjustment | Variable Fund Adjustment |
|------|----------------------|--------------------------|
| 2006 | 0.8%                 | 3%                       |
| 2007 | 3.0                  | 10                       |
| 2008 | 6.6                  | 0                        |
| 2009 | (2.1)                | (42)                     |
| 2010 | (1.3)                | 22                       |
| 2011 | (1.2)                | 11                       |
| 2012 | (7.0)                | (7)                      |
| 2013 | (9.6)                | 9                        |
| 2014 | 4.7                  | 25                       |
| 2015 | 2.9                  | 2                        |

**Contributions** - Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees 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.

During the reporting period, the WRS recognized \$2,411,641 in contributions from the employer.

Contribution rates as of June 30, 2016 are:

| Employee Category                  | Employee | Employer |
|------------------------------------|----------|----------|
| General (including teachers)       | 6.8%     | 6.8%     |
| Executives & Elected Officials     | 7.7%     | 7.7%     |
| Protective with Social Security    | 6.8%     | 9.5%     |
| Protective without Social Security | 6.8%     | 13.1%    |

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2016, the District reported a liability (asset) of (\$4,019,714) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2014, rolled forward to December 31, 2015. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, the District's

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued**  
**JUNE 30, 2016**

**NOTE 6 - Wisconsin Retirement System - Continued**

proportion was 0.24736995%, which was a decrease of 0.00090747% from its proportion measured as of December 31, 2014.

For the year ended June 30, 2016, the District recognized pension expense of \$4,865,021.

At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ 682,516                           | \$ 8,459,419                        |
| Changes in assumptions  | 2,812,367                            | -                                   |
| Net differences between projected and actual earnings on pension plan investments                             | 16,465,958                           | -                                   |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 66,734                               | -                                   |
| Employer contributions subsequent to the measurement date   | 1,199,346                            | -                                   |
| <b>Total</b>  | <b>\$ 21,226,921</b>                 | <b>\$ 8,459,419</b>                 |

\$1,199,346 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ending<br>June 30 | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|------------------------|-----------------------------------|----------------------------------|
| 2017                   | \$ 5,201,891                      | \$ 2,047,195                     |
| 2018                   | 5,201,891                         | 2,047,195                        |
| 2019                   | 5,201,891                         | 2,047,195                        |
| 2020                   | 4,331,257                         | 2,047,195                        |
| 2021                   | 90,645                            | 270,639                          |

**Actuarial Assumptions** - The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|   |                                |
|---|--------------------------------|
| Actuarial Valuation Date:                         | December 31, 2014              |
| Measurement Date of Net Pension Liability (Asset) | December 31, 2015              |
| Actuarial Cost Method:                            | Entry Age                      |
| Asset Valuation Method:                           | Fair Market Value              |
| Long-Term Expected Rate of Return:                | 7.2%                           |
| Discount Rate:                                    | 7.2%                           |
| Salary Increases:                                 |                                |
| Inflation   | 3.2%                           |
| Seniority/Merit                                   | 0.2% - 5.6%                    |
| Mortality:  | Wisconsin 2012 Mortality Table |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 6 - Wisconsin Retirement System - Continued**

|                              |      |
|------------------------------|------|
| Post-retirement Adjustments* | 2.1% |
|------------------------------|------|

\* No Post-Retirement Adjustment is Guaranteed - Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 - 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 actuarial valuation.

**Long-Term Expected Return on Plan Assets** - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Retirement Funds Asset Allocation Targets and Expected Returns  
 As of December 31, 2015

| Core Fund Asset Class            | Current Asset Allocation % | Destination Target Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % |
|----------------------------------|----------------------------|---------------------------------------|---|--|
| U.S. Equities                    | 27%                        | 23%                                   | 7.6%  | 4.7%                                     |
| International Equities           | 24.5                       | 22                                    | 8.5   | 5.6                                      |
| Fixed Income                     | 27.5                       | 37                                    | 4.4   | 1.6                                      |
| Inflation Sensitive Assets       | 10                         | 20                                    | 4.2   | 1.4                                      |
| Real Estate                      | 7                          | 7                                     | 6.5   | 3.6                                      |
| Private Equity/Debt              | 7                          | 7                                     | 9.4   | 6.5                                      |
| Multi-Asset                      | 4                          | 4                                     | 6.7   | 3.8                                      |
| Total Core Fund                  | 107%                       | 120%                                  | 7.4%  | 4.5%                                     |
| <u>Variable Fund Asset Class</u> |                            |                                       |   |  |
| U.S. Equities                    | 70%                        | 70%                                   | 7.6%  | 4.7%                                     |
| International Equities           | 30                         | 30                                    | 8.5   | 5.6                                      |
| Total Variable Core Fund         | 100%                       | 100%                                  | 7.9%  | 5%                                       |

New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single Discount Rate** - A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 6 - Wisconsin Retirement System - Continued**

employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** - The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

|   | 1% Decrease<br>6.20% | Current Single<br>Discount Rate<br>Assumption 7.20% | 1% Increase<br>8.20% |
|---|----------------------|---|----------------------|
| District's proportionate share of the net pension liability (asset) | \$ 28,194,349        | \$ 4,019,714  | \$ (14,861,107)      |

**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

**Payables to the Pension Plan** - The District reported a payable of \$650,565 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

**NOTE 7 - Interfund Balance and Activity**

Interfund receivable and payable balances on June 30, 2016, are as follows:

| <u>Receivable Fund</u>              | <u>Payable Fund</u> | <u>Amount</u>     |
|-------------------------------------|---------------------|-------------------|
| Long Term Capital Improvement Trust | General             | <u>\$ 557,572</u> |

The above balance resulted from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All amounts are due within one year. For the statement of net position, interfund balances which are owed within the governmental activities are netted and eliminated.

Interfund transfers at June 30, 2016 were as follows:

| <u>Transfer from</u> | <u>Transfer to</u>                  | <u>Amount</u>     |
|----------------------|-------------------------------------|-------------------|
| General              | Long Term Capital Improvement Trust | <u>\$ 557,572</u> |

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 8 - 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, 2016, contribution rates for Plan members were \$0 - \$1,836 per participant per month and \$0 - \$1,836 from the District, depending on the type of retiree plan. Plan members receiving benefits paid \$194,277 and the District paid \$2,360,054 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               | \$ | 1,090,991                 |
| Interest on net OPEB obligation            |    | (36,956)                  |
| Adjustment to annual required contribution |    | <u>66,902</u>             |
| Annual OPEB cost                           |    | 1,120,937                 |
| Contributions made                         |    | <u>(2,554,331)</u>        |
| Decrease in net OPEB obligation            |    | (1,433,394)               |
| Net OPEB asset - beginning of year         |    | <u>(1,231,867)</u>        |
| Net OPEB asset - end of year               | \$ | <u><u>(2,665,261)</u></u> |

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

| Fiscal Year<br><u>Ended</u> | Annual<br><u>OPEB Cost</u> | Percentage of<br>Annual OPEB<br><u>Cost Contributed</u> | Net OPEB<br>Obligation -<br><u>End of Year</u> |
|-----------------------------|----------------------------|---|--|
| 6/30/14                     | \$ 1,041,321               | 108.8%  | \$ (1,000,783)                                 |
| 6/30/15                     | \$ 1,044,522               | 122.1%  | \$ (1,231,867)                                 |
| 6/30/16                     | \$ 1,120,937               | 227.9%  | \$ (2,665,261)                                 |

**Funding Status and Funding Progress** - As of July 1, 2015, the most recent actuarial valuation date, the Plan was funded in the amount of \$6,024,529 or 46.0% of the actuarial accrued liability (AAL). The AAL for benefits equaled \$13,102,943, resulting in an unfunded actuarial accrued liability (UAAL) of \$7,078,414. The covered payroll (annual payroll of active

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 8 - Post Employment Benefits Other Than Pensions - Continued**

employees covered by the Plan) equaled \$34,576,568, and the ratio of the UAAL to the covered payroll is 20.5%.

**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, 2015, 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 26 years with open period.

**NOTE 9 - 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> |
|--|------------------------|---------------|
| Restricted                             |                        |               |
| General                                | Specific expenses      | \$ 340,000    |
| Food Service                           | DPI regulation         | \$ 753,572    |
| Special revenue trust                  | Specific expenses      | \$ 420,976    |
| Community service                      | Specific expenses      | \$ 7,852      |
| Non-referendum debt service            | Principal and interest | \$ 52,587     |
| Referendum debt service                | Principal and interest | \$ 338,139    |
| Long Term Capital<br>Improvement Trust | Specific expenses      | \$ 758,144    |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 9 - Fund Balance and Net Position - Continued**

Governmental Activities

Restricted

|                  |                                     |              |
|------------------|-------------------------------------|--------------|
| General          | Specific expenses                   | \$ 340,000   |
| Special revenue  | DPI regulation                      | \$ 1,182,400 |
| Debt service     | Principal and interest              | \$ 390,726   |
| Capital projects | DPI regulation                      | \$ 758,144   |
| Other activities | Wisconsin Retirement System pension | \$ 8,747,788 |

The District has adopted a minimum fund balance policy with a goal of 15% of general fund expenditures to be maintained for working capital purposes.

**NOTE 10 - 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 14. 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 11 - Capital Leases**

The District leases equipment under capital leases. These assets are included in the capital assets with a cost value of \$6,487,562. The future minimum lease payments for these leases are as follows:

| <u>Year Ending June 30</u>                  | <u>Amount</u>      |
|---|--------------------|
| 2017  | \$ 708,573         |
| 2018  | 708,573            |
| 2019  | <u>22,448</u>      |
| Total minimum lease payments                | 1,439,594          |
| Less: amount representing interest          | <u>23,970</u>      |
| Present value of net minimum lease payments | <u>\$1,415,624</u> |

**NOTE 12 - Commitments and Contingencies**

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2016-2017. Expected costs are \$84,947.

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

|           |    |                      |
|-----------|----|----------------------|
| 2016-2017 | \$ | 2,770,087            |
| 2017-2018 |    | 2,832,414            |
| 2018-2019 |    | 2,896,144            |
| 2019-2020 |    | 2,961,307            |
| 2020-2021 |    | <u>3,027,936</u>     |
|           |    | <u>\$ 14,487,888</u> |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2016

**NOTE 12 - Commitments and Contingencies - Continued**

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 13 - 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 14 - 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.

|                                 | <u>Year Ended</u><br><u>June 30, 2016</u> | <u>Year Ended</u><br><u>June 30, 2015</u> |
|---------------------------------|---|---|
| Beginning liability balance     | \$ 157,271                                | \$ 155,645                                |
| Claims and changes in estimates | 947,834                                   | 875,050                                   |
| Claim payments                  | <u>(937,224)</u>                          | <u>(873,424)</u>                          |
| Ending liability balance        | <u>\$ 167,881</u>                         | <u>\$ 157,271</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, 2016**

|  | ORIGINAL BUDGETED AMOUNTS |                      |                     | FINAL BUDGETED AMOUNTS |                      |                     | ACTUAL AMOUNTS      |                      |                     | VARIANCE WITH<br>FINAL BUDGET<br>POSITIVE<br>(NEGATIVE) |
|--|---------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---|
|  | GENERAL                   | SPECIAL<br>EDUCATION | TOTAL               | GENERAL                | SPECIAL<br>EDUCATION | TOTAL               | GENERAL             | SPECIAL<br>EDUCATION | TOTAL               |   |
|  | <b>REVENUES</b>           |                      |                     |                        |                      |                     |                     |                      |                     |   |
| Property taxes   | \$ 19,509,083             | \$ -                 | \$ 19,509,083       | \$ 19,509,083          | \$ -                 | \$ 19,509,083       | \$ 19,511,520       | \$ -                 | \$ 19,511,520       | \$ 2,437  |
| Other local sources  | 747,176                   | -                    | 747,176             | 831,076                | -                    | 831,076             | 835,934             | -                    | 835,934             | 4,858   |
| Interdistrict sources  | 1,459,996                 | 42,640               | 1,502,636           | 1,459,996              | 42,640               | 1,502,636           | 1,445,188           | 43,437               | 1,488,625           | (14,011)  |
| Intermediate sources   | 148,531                   | 243,798              | 392,329             | 148,531                | 245,298              | 393,829             | 150,175             | 186,190              | 336,365             | (57,464)  |
| State sources  | 41,199,568                | 2,054,323            | 43,253,891          | 41,250,960             | 2,054,323            | 43,305,283          | 41,332,413          | 2,051,330            | 43,383,743          | 78,460  |
| Federal sources  | 968,674                   | 1,040,592            | 2,009,266           | 964,644                | 1,040,592            | 2,005,236           | 897,771             | 1,013,650            | 1,911,421           | (93,815)  |
| Other sources  | 351,029                   | -                    | 351,029             | 351,029                | -                    | 351,029             | 356,392             | -                    | 356,392             | 5,363   |
| <b>TOTAL REVENUES</b>  | <b>64,384,057</b>         | <b>3,381,353</b>     | <b>67,765,410</b>   | <b>64,515,319</b>      | <b>3,382,853</b>     | <b>67,898,172</b>   | <b>64,529,393</b>   | <b>3,294,607</b>     | <b>67,824,000</b>   | <b>(74,172)</b>   |
| <b>EXPENDITURES</b>  |                           |                      |                     |                        |                      |                     |                     |                      |                     |   |
| <b>Current</b>   |                           |                      |                     |                        |                      |                     |                     |                      |                     |   |
| <b>Instruction</b>   |                           |                      |                     |                        |                      |                     |                     |                      |                     |   |
| Regular instruction  | 28,659,080                | -                    | 28,659,080          | 28,654,355             | -                    | 28,654,355          | 28,047,579          | -                    | 28,047,579          | 606,776   |
| Vocational instruction                                       | 1,942,147                 | 1,200                | 1,943,347           | 1,938,852              | 1,200                | 1,940,052           | 1,898,432           | 254                  | 1,898,686           | 41,366  |
| Special instruction  | -                         | 6,801,432            | 6,801,432           | -                      | 6,771,677            | 6,771,677           | -                   | 6,312,410            | 6,312,410           | 459,267   |
| Other instruction  | 3,526,001                 | -                    | 3,526,001           | 3,526,458              | -                    | 3,526,458           | 3,514,578           | -                    | 3,514,578           | 11,880  |
| Total instruction  | 34,127,228                | 6,802,632            | 40,929,860          | 34,119,665             | 6,772,877            | 40,892,542          | 33,460,589          | 6,312,664            | 39,773,253          | 1,119,289   |
| <b>Support services</b>                                      |                           |                      |                     |                        |                      |                     |                     |                      |                     |   |
| Pupil services   | 2,239,216                 | 997,623              | 3,236,839           | 2,327,318              | 1,003,916            | 3,331,234           | 2,143,848           | 974,566              | 3,118,414           | 212,820   |
| Instructional staff services                                 | 3,610,359                 | 519,949              | 4,130,308           | 3,587,261              | 537,960              | 4,125,221           | 3,356,208           | 509,473              | 3,865,681           | 259,540   |
| General administration services                              | 623,944                   | -                    | 623,944             | 623,723                | -                    | 623,723             | 545,647             | -                    | 545,647             | 78,076  |
| Building administration services                             | 2,749,240                 | -                    | 2,749,240           | 2,755,649              | -                    | 2,755,649           | 2,687,264           | -                    | 2,687,264           | 68,385  |
| Business services  | 8,113,137                 | 488,258              | 8,601,395           | 8,120,268              | 488,258              | 8,608,526           | 8,090,216           | 479,000              | 8,569,216           | 39,310  |
| Central services   | 2,401,578                 | 12,780               | 2,414,358           | 2,431,562              | 12,780               | 2,444,342           | 2,650,798           | 12,543               | 2,663,341           | (218,999)   |
| Insurance  | 463,500                   | -                    | 463,500             | 463,500                | -                    | 463,500             | 407,645             | -                    | 407,645             | 55,855  |
| Other support services                                       | 166,561                   | -                    | 166,561             | 166,561                | -                    | 166,561             | 165,975             | -                    | 165,975             | 586   |
| Total support services                                       | 20,367,535                | 2,018,610            | 22,386,145          | 20,475,842             | 2,042,914            | 22,518,756          | 20,047,601          | 1,975,582            | 22,023,183          | 495,573   |
| Non-program transactions                                     | 2,300,098                 | 266,467              | 2,566,565           | 2,295,785              | 273,418              | 2,569,203           | 2,225,360           | 231,608              | 2,456,968           | 112,235   |
| <b>Debt service</b>  |                           |                      |                     |                        |                      |                     |                     |                      |                     |   |
| Principal  | 683,918                   | -                    | 683,918             | 683,918                | -                    | 683,918             | 683,918             | -                    | 683,918             | -   |
| Interest   | 108,045                   | -                    | 108,045             | 108,045                | -                    | 108,045             | 108,043             | -                    | 108,043             | 2   |
| Other  | 20,232                    | -                    | 20,232              | 20,232                 | -                    | 20,232              | 20,353              | -                    | 20,353              | (121)   |
| Total debt service   | 812,195                   | -                    | 812,195             | 812,195                | -                    | 812,195             | 812,314             | -                    | 812,314             | (119)   |
| Capital outlay   | 870,425                   | -                    | 870,425             | 905,256                | -                    | 905,256             | 1,606,879           | -                    | 1,606,879           | (701,623)   |
| <b>TOTAL EXPENDITURES</b>                                    | <b>58,477,481</b>         | <b>9,087,709</b>     | <b>67,565,190</b>   | <b>58,608,743</b>      | <b>9,089,209</b>     | <b>67,697,952</b>   | <b>58,152,743</b>   | <b>8,519,854</b>     | <b>66,672,597</b>   | <b>1,025,355</b>  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>5,906,576</b>          | <b>(5,706,356)</b>   | <b>200,220</b>      | <b>5,906,576</b>       | <b>(5,706,356)</b>   | <b>200,220</b>      | <b>6,376,650</b>    | <b>(5,225,247)</b>   | <b>1,151,403</b>    | <b>951,183</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                      |                     |                        |                      |                     |                     |                      |                     |   |
| Transfer (to) / from other funds                             | (5,906,576)               | 5,706,356            | (200,220)           | (5,906,576)            | 5,706,356            | (200,220)           | (5,782,819)         | 5,225,247            | (557,572)           | (357,352)   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>-</b>                  | <b>-</b>             | <b>-</b>            | <b>-</b>               | <b>-</b>             | <b>-</b>            | <b>593,831</b>      | <b>-</b>             | <b>593,831</b>      | <b>593,831</b>  |
| <b>FUND BALANCE - BEGINNING OF YEAR</b>                      | <b>7,746,600</b>          | <b>-</b>             | <b>7,746,600</b>    | <b>7,746,600</b>       | <b>-</b>             | <b>7,746,600</b>    | <b>7,746,600</b>    | <b>-</b>             | <b>7,746,600</b>    | <b>-</b>  |
| <b>FUND BALANCE - END OF YEAR</b>                            | <b>\$ 7,746,600</b>       | <b>\$ -</b>          | <b>\$ 7,746,600</b> | <b>\$ 7,746,600</b>    | <b>\$ -</b>          | <b>\$ 7,746,600</b> | <b>\$ 8,340,431</b> | <b>\$ -</b>          | <b>\$ 8,340,431</b> | <b>\$ 593,831</b>                                       |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**ON BUDGETARY ACCOUNTING AND CONTROL**  
**JUNE 30, 2016**

**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 | Central services | \$ 218,999 |
| General/Special Education | Other            | 121        |
| General/Special Education | Capital outlay   | 701,623    |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF FUNDING PROGRESS - POST EMPLOYMENT HEALTHCARE**  
**JUNE 30, 2016**

**SCHEDULE OF FUNDING PROGRESS**

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability<br>(AAL) -<br>Entry Age<br>(b) | Unfunded<br>AAL<br>(UAAL)<br>(b - a) | Funded<br>Ratio<br>(a / b) | Covered<br>Payroll<br>(c) | UAAL as a<br>Percentage<br>of Covered<br>Payroll<br>((b - a) / c) |
|--------------------------------|--|--|--------------------------------------|----------------------------|---------------------------|---|
| 2014                           |  |  |                                      |                            |                           |   |
| 7/1/13                         | \$6,334,754                            | \$12,735,343   | \$6,400,589                          | 49.7%                      | \$33,593,907              | 19.1%   |
| 2015                           |  |  |                                      |                            |                           |   |
| 7/1/13                         | 6,334,754                              | 12,735,343   | 6,400,589                            | 49.7%                      | 34,128,959                | 18.8%   |
| 2016                           |  |  |                                      |                            |                           |   |
| 7/1/15                         | 6,024,529                              | 13,102,943   | 7,078,414                            | 46.0%                      | 34,576,568                | 20.5%   |

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

| Year<br>Ended<br>June 30 | Annual<br>Required<br>Contribution | Actual<br>Contribution | Percentage<br>Contributed |
|--------------------------|------------------------------------|------------------------|---------------------------|
| 2014                     | \$1,021,572                        | \$ 1,133,391           | 110.9%                    |
| 2015                     | 1,022,772                          | 1,275,606              | 124.7%                    |
| 2016                     | 1,090,991                          | 2,554,331              | 234.1%                    |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**WISCONSIN RETIREMENT SYSTEM SCHEDULES**  
**JUNE 30, 2016**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)  
Last 10 Fiscal Years \*

|   | <u>2016</u>  | <u>2015</u>    |
|---|--------------|----------------|
| Proportion of the net pension liability (asset)   | 0.24736995%  | 0.24827742%    |
| Proportionate share of the net pension liability (asset)  | \$ 4,019,714 | \$ (6,098,373) |
| Covered payroll   | \$35,465,311 | \$34,105,812   |
| Proportionate share of the net pension liability (asset) as a percentage of its covered payroll | 11.33%       | -17.88%        |
| Plan fiduciary net position as a percentage of the total pension liability (asset)              | 98.20%       | 102.74%        |

SCHEDULE OF CONTRIBUTIONS  
Last 10 Fiscal Years\*

|  | <u>2016</u>        | <u>2015</u>        |
|--|--------------------|--------------------|
| Contractually required contributions                                 | \$ 2,411,641       | \$ 2,387,402       |
| Contributions in relation to the contractually required contribution | <u>(2,411,641)</u> | <u>(2,387,402)</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u>        | <u>\$ -</u>        |
| Covered payroll  | \$35,465,311       | \$34,105,812       |
| Contributions as a percentage of covered payroll                     | 6.80%              | 7.00%              |

\* The amounts presented for each fiscal year were determined as of the calendar year end which occurred with the fiscal year.

The District implemented the Government Accounting Standards Board Statement No. 68 for the year ended June 30, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 8 proceeding years.

**Notes to Required Supplementary Information for the Year Ended June 30, 2016**

Changes of benefit terms - there were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes of assumptions - there were no changes in the assumptions.

**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, 2016

|  | SPECIAL REVENUE FUNDS |                   |                      | CAPITAL PROJECTS FUNDS                 |                           | TOTAL<br>NONMAJOR<br>GOVERNMENTAL<br>FUNDS |
|--|-----------------------|-------------------|----------------------|--|---------------------------|--|
|  | TRUST                 | FOOD<br>SERVICE   | COMMUNITY<br>SERVICE | LONG TERM CAPITAL<br>IMPROVEMENT TRUST | OTHER<br>CAPITAL PROJECTS |  |
| <b>ASSETS</b>                                  |                       |                   |                      |  |                           |  |
| Cash and investments                           | \$ 555,880            | \$ 785,197        | \$ 52,649            | \$ 200,572                             | \$ -                      | \$ 1,594,298                               |
| Receivables                                    |                       |                   |                      |  |                           |  |
| Accounts                                       | -                     | 891               | 64,390               | -                                      | -                         | 65,281                                     |
| Other  | -                     | -                 | 2,574                | -                                      | -                         | 2,574                                      |
| Due from other funds                           | -                     | -                 | -                    | 557,572                                | -                         | 557,572                                    |
| Due from other governments                     | -                     | 50,945            | -                    | -                                      | -                         | 50,945                                     |
| <b>TOTAL ASSETS</b>                            | <b>555,880</b>        | <b>837,033</b>    | <b>119,613</b>       | <b>758,144</b>                         | <b>-</b>                  | <b>2,270,670</b>                           |
| <b>LIABILITIES</b>                             |                       |                   |                      |  |                           |  |
| Accounts payable                               | 134,904               | 3,934             | 17,223               | -                                      | -                         | 156,061                                    |
| Accrued payroll liabilities                    | -                     | 9,180             | 41,382               | -                                      | -                         | 50,562                                     |
| Deposits payable                               | -                     | 70,347            | -                    | -                                      | -                         | 70,347                                     |
| Unearned revenue                               | -                     | -                 | 53,156               | -                                      | -                         | 53,156                                     |
| <b>TOTAL LIABILITIES</b>                       | <b>134,904</b>        | <b>83,461</b>     | <b>111,761</b>       | <b>-</b>                               | <b>-</b>                  | <b>330,126</b>                             |
| <b>FUND BALANCES</b>                           |                       |                   |                      |  |                           |  |
| Restricted                                     | 420,976               | 753,572           | 7,852                | 758,144                                | -                         | 1,940,544                                  |
| <b>TOTAL FUND BALANCES</b>                     | <b>420,976</b>        | <b>753,572</b>    | <b>7,852</b>         | <b>758,144</b>                         | <b>-</b>                  | <b>1,940,544</b>                           |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 555,880</b>     | <b>\$ 837,033</b> | <b>\$ 119,613</b>    | <b>\$ 758,144</b>                      | <b>\$ -</b>               | <b>\$ 2,270,670</b>                        |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2016

|  | SPECIAL REVENUE FUNDS |                   |                      | CAPITAL PROJECTS FUNDS                 |                           | TOTAL<br>NONMAJOR<br>GOVERNMENTAL<br>FUNDS |
|--|-----------------------|-------------------|----------------------|--|---------------------------|--|
|  | TRUST                 | FOOD<br>SERVICE   | COMMUNITY<br>SERVICE | LONG TERM CAPITAL<br>IMPROVEMENT TRUST | OTHER<br>CAPITAL PROJECTS |  |
| <b>REVENUES</b>  |                       |                   |                      |  |                           |  |
| Property taxes   | \$ -                  | \$ -              | \$ 150,000           | \$ -                                   | \$ -                      | \$ 150,000                                 |
| Other local sources  | 5,000                 | 1,033,154         | 988,202              | 472                                    | 58                        | 2,026,886                                  |
| State sources  | -                     | 49,792            | -                    | -                                      | -                         | 49,792                                     |
| Federal sources  | -                     | <u>1,237,723</u>  | -                    | -                                      | -                         | <u>1,237,723</u>                           |
| <b>TOTAL REVENUES</b>  | <u>5,000</u>          | <u>2,320,669</u>  | <u>1,138,202</u>     | <u>472</u>                             | <u>58</u>                 | <u>3,464,401</u>                           |
| <b>EXPENDITURES</b>  |                       |                   |                      |  |                           |  |
| Current  |                       |                   |                      |  |                           |  |
| Instruction  |                       |                   |                      |  |                           |  |
| Regular instruction  | <u>115,000</u>        | -                 | -                    | -                                      | -                         | <u>115,000</u>                             |
| Total instruction  | <u>115,000</u>        | -                 | -                    | -                                      | -                         | <u>115,000</u>                             |
| Support service  |                       |                   |                      |  |                           |  |
| Business services  | -                     | 2,242,361         | 311,215              | -                                      | 53,613                    | 2,607,189                                  |
| Central services   | -                     | -                 | 650                  | -                                      | -                         | 650  |
| Community services   | -                     | -                 | <u>818,835</u>       | -                                      | -                         | <u>818,835</u>                             |
| Total support services                                       | -                     | <u>2,242,361</u>  | <u>1,130,700</u>     | -                                      | <u>53,613</u>             | <u>3,426,674</u>                           |
| Capital outlay   | <u>50,855</u>         | <u>45,102</u>     | <u>28,386</u>        | -                                      | -                         | <u>124,343</u>                             |
| <b>TOTAL EXPENDITURES</b>                                    | <u>165,855</u>        | <u>2,287,463</u>  | <u>1,159,086</u>     | -                                      | <u>53,613</u>             | <u>3,666,017</u>                           |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER EXPENDITURES</b> | <u>(160,855)</u>      | <u>33,206</u>     | <u>(20,884)</u>      | <u>472</u>                             | <u>(53,555)</u>           | <u>(201,616)</u>                           |
| <b>OTHER FINANCING SOURCES</b>                               |                       |                   |                      |  |                           |  |
| Transfer from other funds                                    | -                     | -                 | -                    | <u>557,572</u>                         | -                         | <u>557,572</u>                             |
| <b>TOTAL OTHER FINANCING SOURCES</b>                         | -                     | -                 | -                    | <u>557,572</u>                         | -                         | <u>557,572</u>                             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>(160,855)</u>      | <u>33,206</u>     | <u>(20,884)</u>      | <u>558,044</u>                         | <u>(53,555)</u>           | <u>355,956</u>                             |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>                     | <u>581,831</u>        | <u>720,366</u>    | <u>28,736</u>        | <u>200,100</u>                         | <u>53,555</u>             | <u>1,584,588</u>                           |
| <b>FUND BALANCES - END OF YEAR</b>                           | <u>\$ 420,976</u>     | <u>\$ 753,572</u> | <u>\$ 7,852</u>      | <u>\$ 758,144</u>                      | <u>\$ -</u>               | <u>\$ 1,940,544</u>                        |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**YEAR ENDED JUNE 30, 2016**

|                              | BALANCE<br>JULY 1, 2015  | ADDITIONS                  | DEDUCTIONS                 | BALANCE<br>JUNE 30, 2016 |
|------------------------------|--------------------------|----------------------------|----------------------------|--------------------------|
| <b>ASSETS</b>                |                          |                            |                            |                          |
| Cash and investments         | \$ 361,660               | \$ 2,085,327               | \$ 2,068,177               | \$ 378,810               |
| <b>TOTAL ASSETS</b>          | <b><u>361,660</u></b>    | <b><u>2,085,327</u></b>    | <b><u>2,068,177</u></b>    | <b><u>378,810</u></b>    |
| <b>LIABILITIES</b>           |                          |                            |                            |                          |
| Due to student organizations |                          |                            |                            |                          |
| Evergreen Elementary         | 6,051                    | 22,661                     | 25,296                     | 3,416                    |
| Hatley Elementary            | 3,264                    | 7,836                      | 7,383                      | 3,717                    |
| Mountain Bay Elementary      | 11,739                   | 18,925                     | 20,896                     | 9,768                    |
| Riverside Elementary         | 16,412                   | 37,341                     | 34,095                     | 19,658                   |
| Rothschild Elementary        | 8,066                    | 31,339                     | 23,921                     | 15,484                   |
| Weston Elementary            | 4,523                    | 11,266                     | 11,408                     | 4,381                    |
| Middle                       | 26,648                   | 125,712                    | 117,901                    | 34,459                   |
| Junior High                  | 38,131                   | 177,521                    | 167,774                    | 47,878                   |
| Senior High                  | 217,230                  | 1,630,818                  | 1,623,281                  | 224,767                  |
| IDEA Charter                 | 29,596                   | 21,908                     | 36,222                     | 15,282                   |
| <b>TOTAL LIABILITIES</b>     | <b><u>\$ 361,660</u></b> | <b><u>\$ 2,085,327</u></b> | <b><u>\$ 2,068,177</u></b> | <b><u>\$ 378,810</u></b> |

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2016**

| Awarding Agency<br>Pass-Through Agency<br>Award Description | PASS-THROUGH<br>ENTITY<br>IDENTIFYING<br>NUMBER | FEDERAL<br>CATALOG<br>NUMBER | PROGRAM<br>OR AWARD<br>AMOUNT | ACCRUED<br>RECEIVABLE<br>(UNEARNED<br>REVENUE)<br>JULY 1, 2015 | REVENUES<br>GRANTOR<br>REIMBURSE-<br>MENTS | EXPENDITURES        | ACCRUED<br>RECEIVABLE<br>(UNEARNED<br>REVENUE)<br>JUNE 30, 2016 | SUBRECIPIENT<br>PASS-THROUGH<br>EXPENDITURES |
|---|---|------------------------------|-------------------------------|--|--|---------------------|---|--|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                       |   |                              |                               |  |  |                     |   |  |
| Wisconsin Department of Public Instruction                  |   |                              |                               |  |  |                     |   |  |
| <u>Child Nutrition Cluster</u>                              |   |                              |                               |  |  |                     |   |  |
| School Breakfast Program                                    |   | 10.553                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | None  |                              | N/A                           | \$ 5,810   | \$ 5,810                                   | \$ -                | \$ -  | -  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | -  | 140,137                                    | 145,065             | 4,928   | -  |
| Food Distribution   |   | 10.555                       |                               |  |  |                     |   |  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | -  | 204,463                                    | 204,463             | -   | -  |
| National School Lunch Program                               |   | 10.555                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | None  |                              | N/A                           | -  | 31,466                                     | 31,466              | -   | -  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | 31,466   | 822,145                                    | 816,580             | 25,901  | -  |
| Snack Program   |   | 10.555                       |                               |  |  |                     |   |  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | -  | 11,139                                     | 11,434              | 295   | -  |
| Summer Food Service Program for Children                    |   | 10.559                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | None  |                              | N/A                           | 17,674   | 17,674                                     | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | -  | 8,893                                      | 28,714              | 19,821  | -  |
| Total Child Nutrition Cluster                               |   |                              |                               | <u>54,950</u>  | <u>1,241,727</u>                           | <u>1,237,722</u>    | <u>50,945</u>   | <u>-</u>                                     |
| National School Lunch Equipment Grant                       |   | 10.579                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | None  |                              | N/A                           | 9,089  | 9,089                                      | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | -  | -  | -                   | -   | -  |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE                        |   |                              |                               | <u>64,039</u>  | <u>1,250,816</u>                           | <u>1,237,722</u>    | <u>50,945</u>   | <u>-</u>                                     |
| <b>U.S. DEPARTMENT OF EDUCATION</b>                         |   |                              |                               |  |  |                     |   |  |
| Wisconsin Department of Public Instruction                  |   |                              |                               |  |  |                     |   |  |
| Title IA - Grants to Local Educational Agencies             |   | 84.010                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | None  |                              | N/A                           | 43,339   | 43,339                                     | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | A141-00000-374970                               |                              | \$ 727,095                    | -  | 545,247                                    | 695,789             | 150,542   | -  |
|   |   |                              |                               | <u>43,339</u>  | <u>588,586</u>                             | <u>695,789</u>      | <u>150,542</u>  | <u>-</u>                                     |
| <u>Special Education Cluster</u>                            |   |                              |                               |  |  |                     |   |  |
| Special Education - Grants to States (IDEA Part B)          |   | 84.027                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | 2015-4970-730-341                               |                              | N/A                           | 102,956  | 102,956                                    | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | A341-00000-374970                               |                              | 1,007,209                     | -  | 781,319                                    | 968,580             | 187,261   | -  |
| Special Education - Preschool Grants (IDEA Part B)          |   | 84.173                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | 2015-4970-730-347                               |                              | N/A                           | 1,624  | 1,624                                      | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | A347-00000-374970                               |                              | 32,723                        | -  | 24,164                                     | 26,944              | 2,780   | -  |
| CESA #9 IDEA Discretionary - Reading Grant                  |   | 84.027                       |                               |  |  |                     |   |  |
| July 1, 2015 - June 30, 2016                                | None  |                              | 7,500                         | -  | -  | 7,500               | 7,500   | -  |
| CESA #11 IDEA Discretionary - Transition Improvement Grant  |   | 84.027                       |                               |  |  |                     |   |  |
| July 1, 2015 - June 30, 2016                                | None  |                              | 1,500                         | -  | 1,500                                      | 1,500               | -   | -  |
| High Cost Special Education Aid                             |   | 84.027                       |                               |  |  |                     |   |  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | -  | 18,127                                     | 18,127              | -   | -  |
| Total Special Education Cluster                             |   |                              |                               | <u>104,580</u>   | <u>929,690</u>                             | <u>1,022,651</u>    | <u>197,541</u>  | <u>-</u>                                     |
| Title III - English Language Acquisition Grants             |   | 84.365                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | None  |                              | N/A                           | 2,848  | 2,848                                      | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | A391-00000-374970                               |                              | 91,029                        | -  | 75,501                                     | 78,984              | 3,483   | -  |
| Carl Perkins Act Formula Allocation Grant                   |   | 84.048                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | 400   |                              | N/A                           | 150  | 150  | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | 400   |                              | 40,851                        | -  | 24,954                                     | 37,810              | 12,856  | -  |
| Title II-A - Improving Teacher Quality State Grants         |   | 84.367                       |                               |  |  |                     |   |  |
| July 1, 2014 - June 30, 2015                                | None  |                              | N/A                           | -  | -  | -                   | -   | -  |
| July 1, 2015 - June 30, 2016                                | A365-00000-374970                               |                              | 105,669                       | -  | 78,044                                     | 85,188              | 7,144   | -  |
| TOTAL U.S. DEPARTMENT OF EDUCATION                          |   |                              |                               | <u>150,917</u>   | <u>1,699,773</u>                           | <u>1,920,422</u>    | <u>371,566</u>  | <u>-</u>                                     |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>         |   |                              |                               |  |  |                     |   |  |
| Wisconsin Department of Health Services                     |   |                              |                               |  |  |                     |   |  |
| Medical Assistance  |   | 93.778                       |                               |  |  |                     |   |  |
| July 1, 2015 - June 30, 2016                                | None  |                              | N/A                           | -  | 327,365                                    | 327,365             | -   | -  |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES          |   |                              |                               | <u>-</u>   | <u>327,365</u>                             | <u>327,365</u>      | <u>-</u>  | <u>-</u>                                     |
| <b>TOTAL FEDERAL AWARDS</b>                                 |   |                              |                               | <u>\$ 214,956</u>  | <u>\$ 3,277,954</u>                        | <u>\$ 3,485,509</u> | <u>\$ 422,511</u>   | <u>\$ -</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, 2016**

| AWARDING AGENCY<br>PASS-THROUGH AGENCY<br>AWARD DESCRIPTION | PASS-THROUGH                    |                         | RECEIVABLE                            |                                      |                      | RECEIVABLE                             |  |
|---|---------------------------------|-------------------------|---------------------------------------|--------------------------------------|----------------------|--|--|
|   | ENTITY<br>IDENTIFYING<br>NUMBER | STATE<br>I.D.<br>NUMBER | (UNEARNED<br>REVENUE)<br>JULY 1, 2015 | REVENUE<br>GRANTOR<br>REIMBURSEMENTS | EXPENDITURES         | (UNEARNED<br>REVENUE)<br>JUNE 30, 2016 | SUBRECIPIENT<br>PASS-THROUGH<br>EXPENDITURES |
| <b>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>           |                                 |                         |                                       |                                      |                      |  |  |
| Wisconsin Department of Public Instruction                  |                                 |                         |                                       |                                      |                      |  |  |
| Special Education and School Age Parents                    | LEA-100                         | 255.101                 | \$ -                                  | \$ 2,068,114                         | \$ 2,068,114         | \$ -                                   | \$ -   |
| State School Lunch Aid                                      | LEA-107                         | 255.102                 | -                                     | 27,798                               | 27,798               | -                                      | -  |
| Common School Fund Library Aid                              | LEA-104                         | 255.103                 | -                                     | 246,392                              | 246,392              | -                                      | -  |
| Bilingual/Bicultural Aid                                    | LEA-111                         | 255.106                 | -                                     | 74,477                               | 74,477               | -                                      | -  |
| General Transportation Aid                                  | LEA-102                         | 255.107                 | -                                     | 242,713                              | 242,713              | -                                      | -  |
| Wisconsin Morning Milk Program                              | LEA-109                         | 255.109                 | -                                     | 13,123                               | 13,123               | -                                      | -  |
| Equalization Aid  | LEA-116                         | 255.201                 | 686,407                               | 39,568,637                           | 39,610,043           | 727,813                                | -  |
| High Cost Special Education Aid                             | LEA-119                         | 255.210                 | -                                     | 26,653                               | 26,653               | -                                      | -  |
| Alcohol and Drug Abuse                                      | LEA-143                         | 255.306                 | 710                                   | 710                                  | -                    | -                                      | -  |
| School Breakfast Program                                    | LEA-108                         | 255.344                 | -                                     | 8,871                                | 8,871                | -                                      | -  |
| Educator Effectiveness Evaluation System                    | LEA-154                         | 255.940                 | -                                     | 35,280                               | 35,280               | -                                      | -  |
| Per Pupil Aid   | LEA-113                         | 255.945                 | -                                     | -                                    | 877,050              | 877,050                                | -  |
| Career and Technical Education Incentive                    | LEA-151                         | 255.950                 | -                                     | 57,194                               | 57,194               | -                                      | -  |
| <b>TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>     |                                 |                         | <u>687,117</u>                        | <u>42,369,962</u>                    | <u>43,287,708</u>    | <u>1,604,863</u>                       | <u>-</u>                                     |
| <b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>            |                                 |                         |                                       |                                      |                      |  |  |
| Wisconsin Department of Natural Resources                   |                                 |                         |                                       |                                      |                      |  |  |
| Payment in Lieu of Taxes                                    | None                            | None                    | -                                     | 27,069                               | 27,069               | -                                      | -  |
| Wisconsin Environmental Education Board Grant               | 2014-0017                       | 20.285                  | 14,973                                | 19,986                               | 5,013                | -                                      | -  |
| <b>TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>      |                                 |                         | <u>14,973</u>                         | <u>47,055</u>                        | <u>32,082</u>        | <u>-</u>                               | <u>-</u>                                     |
| <b>WISCONSIN DEPARTMENT OF REVENUE</b>                      |                                 |                         |                                       |                                      |                      |  |  |
| Wisconsin Department of Revenue                             |                                 |                         |                                       |                                      |                      |  |  |
| Exempt Computer Aid   | None                            | None                    | 129,110                               | 129,110                              | 157,182              | 157,182                                | -  |
| <b>TOTAL STATE FINANCIAL ASSISTANCE</b>                     |                                 |                         | <u>\$ 831,200</u>                     | <u>\$ 42,546,127</u>                 | <u>\$ 43,476,972</u> | <u>\$ 1,762,045</u>                    | <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, 2016**

**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 Uniform Guidance 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 Uniform Guidance, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

**NOTE 3 - Special Education and School Age Parents Program**

2015-2016 eligible costs under the State Special Education Program are \$7,260,558.

**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.

**NOTE 5 - 10% De Minimis Cost Rate**

Elected not to use.

**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, 2016, 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 January 5, 2017.

**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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We consider the 2016-001 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  
January 5, 2017



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE 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 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, 2016. 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 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, the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and state guidelines 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 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, 2016.

### **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 Uniform Guidance 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 Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin  
January 5, 2017

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 JUNE 30, 2016

**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

|  |       |     |       |               |
|--|-------|-----|-------|---------------|
| Material weakness identified?  | _____ | Yes | _X_   | No            |
| Significant deficiency(ies) identified not considered to be material weaknesses? | _X_   | Yes | _____ | None reported |
| Noncompliance material to the financial statements?                              | _____ | Yes | _X_   | No            |

*Federal Awards*

Internal control over financial reporting:

|  |       |     |     |               |
|--|-------|-----|-----|---------------|
| Material weakness identified?  | _____ | Yes | _X_ | No            |
| Significant deficiency(ies) identified not considered to be material weaknesses? | _____ | Yes | _X_ | 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 Uniform Guidance

|  |       |     |     |    |
|--|-------|-----|-----|----|
|  | _____ | Yes | _X_ | No |
|--|-------|-----|-----|----|

Identification of major federal programs:

| <u>CFDA Number</u>      | <u>Name of Federal Program or Cluster</u> |
|-------------------------|---|
| 84.027/84.173<br>84.010 | Special Education Cluster<br>Title I      |

*State Assistance*

Internal control over financial reporting:

|  |       |     |     |               |
|--|-------|-----|-----|---------------|
| Material weakness identified?  | _____ | Yes | _X_ | No            |
| Significant deficiency(ies) identified not considered to be material weaknesses? | _____ | Yes | _X_ | 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*?

|  |       |     |     |    |
|--|-------|-----|-----|----|
|  | _____ | Yes | _X_ | No |
|--|-------|-----|-----|----|

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
 JUNE 30, 2016

Identification of major state programs:

| <u>State ID Number</u> | <u>Name of State Program or Cluster</u> |
|------------------------|---|
| 255.201                | Equalization Aid                        |
| None                   | Exempt Computer Aid                     |

Dollar threshold used to distinguish between:

|                                     |           |
|-------------------------------------|-----------|
| Type A and Type B federal programs: | \$750,000 |
| Type A and Type B state programs:   | \$250,000 |

Auditee qualified as low-risk auditee?                         Yes                      X   No

**Section II - Financial Statement Findings and Questioned Costs**

**2016-001 - 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.

Information: Isolated instance.

Prior Year Finding: This was a prior year audit finding numbered 2015-001.

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.

**Section III - Federal and State Award Findings and Questioned Costs**

None

**Section IV - Prior Year Findings**

2015-001 - Preparation of Financial Statements - Repeat. Initially occurred 6/30/13.

**D.C. EVEREST AREA SCHOOL DISTRICT**  
CORRECTIVE ACTION PLAN  
JUNE 30, 2016

2016-001 - Preparation of Financial Statements - Contact: Aaron Nelson, Finance Manager. Completion date: N/A. 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.

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

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

**JUNE 30, 2016**

**D.C. EVEREST AREA SCHOOL DISTRICT**  
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**JUNE 30, 2016**

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| 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, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and Uniform Guidance, 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 April 14, 2016. 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 2016. We noted no transactions entered into by the D.C. Everest Area School District 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 most sensitive estimates affecting the D.C. Everest Area School District's financial statements were:

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.

Management's estimate of the Wisconsin Retirement System pension was calculated by the State of Wisconsin Department of Employee Trust Funds' third-party actuary.

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. 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 January 5, 2017.

#### *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 D.C. Everest Area School District's financial statements or a determination of the type of auditors' 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, schedule of funding progress - post employment healthcare, and Wisconsin Retirement System schedules 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, schedule of changes in assets and liabilities - agency funds, 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

A handwritten signature in black ink that reads "Hawkins Ash CPAs, LLP". The signature is written in a cursive, flowing style.

Manitowoc, Wisconsin  
January 5, 2017

**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 as of and for the year ended June 30, 2016 and have issued our report thereon dated January 5, 2017. 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



Manitowoc, Wisconsin  
January 5, 2017

## MANAGEMENT ADVISORY COMMENTS

### Current Year Comments

#### Purchasing Policy

The District's purchasing policy should be reviewed and updated for the new Uniform Guidance procurement requirements for the 2016-17 school year.

#### New Standard - GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions

This statement improves the accounting and financial reporting for postemployment benefits other than pensions provided to employees of state and local governmental employers. Governments previously were allowed to choose from six different methods with additional variations, now they are limited to a single method of attributing the actuarial present value of projected benefit payments to periods of employee service. This will significantly increase the comparability of the information reported by employers regarding OPEB transactions. The requirements of this statement will improve the decision-usefulness of information in employer financial reports by requiring recognition of the entire OPEB liability. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. This will significantly increase the comparability of OPEB information for Districts. Requirements for note disclosure and required supplementary information are also addressed to create additional transparency. However, this statement does not change how the District should fund its OPEB.

The provisions of this statement are effective for financial statement periods beginning after June 15, 2017. Your June 30, 2018 financial statements will be updated for these new reporting requirements.

#### New Standard - GASB Statement No. 82 - Pension Issues-An Amendment of GASB Statements No. 67, No. 68, and No. 73

This statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The payroll and contribution provisions of this statement are effective for financial statements periods beginning after June 15, 2016. Your June 30, 2017 financial statements will be updated for these new reporting requirements. Your June 30, 2018 financial statements will be updated for the new assumption reporting requirements.

### Status of Prior Year(s) Comments

#### Uniform Grant Guidance Single Audit Changes (6/30/15)

The Uniform Grant Guidance has revised the following for completing a single audit.

- Increases single audit threshold from \$500,000 to \$750,000 of federal expenditures
- Type A grant program increases from \$300,000 to \$750,000
- Type B grant program increases from \$100,000 to \$187,500
- Questioned costs increases from \$10,000 to \$25,000
- Percentage of coverage of federal expenditures changes from 50% to 40% for a high risk auditee and 25% to 20% for a low risk auditee
- Changes the Catalog of Federal Domestic Assistance (CFDA) name to Catalog of Federal Financial Assistance (CFFA)

These changes will be effective for your June 30, 2016 year end audit.

Status: Resolved.

## APPENDIX A

Client: **0201873 - D.C. Everest Area School District**  
 Engagement: **16 audit - D.C. Everest Area School District**  
 Period Ending: **6/30/2016**  
 Trial Balance: **Database**  
 Workpaper: **1501 - Adjusting Journal Entries Report**

| Account  | Description                | W/P Ref        | Debit            | Credit           |
|--|----------------------------|----------------|------------------|------------------|
| <b>Adjusting Journal Entries JE # 27</b>   |                            | <b>7210</b>    |                  |                  |
| 2016 - To reclass Career and Technical Education Grant from deferred revenue to revenue per DPI. |                            |                |                  |                  |
| 10 L 000 000 816200 000 000 000  | DEFERRED REVENUE STATE AID |                | 57,194.00        |                  |
| 10 R 809 630 500000 577 --- ---  | DISTRICT WIDE              |                |                  | 57,194.00        |
| <b>Total</b>   |                            |                | <b>57,194.00</b> | <b>57,194.00</b> |
| <b>Adjusting Journal Entries JE # 28</b>   |                            | <b>1501.01</b> |                  |                  |
| 2016 - Client entry made after trial balance was imported.                                       |                            |                |                  |                  |
| 50 E --- 411 25--- --- --- ---   | BUSINESS ADMINSTRATION     |                | 270.00           |                  |
| 50 E --- 387 25--- --- --- ---   | BUSINESS ADMINSTRATION     |                |                  | 270.00           |
| <b>Total</b>   |                            |                | <b>270.00</b>    | <b>270.00</b>    |
| <b>Adjusting Journal Entries JE # 29</b>   |                            | <b>1501.02</b> |                  |                  |
| 2016 - To record client entry made after trial balance was imported.                             |                            |                |                  |                  |
| 10 E --- 241 25--- --- --- ---   | BUSINESS ADMINSTRATION     |                | 64,388.00        |                  |
| 10 L 000 000 817101 000 000 000  | SECURITY PREMIUM PAYABLE   |                |                  | 64,388.00        |
| <b>Total</b>   |                            |                | <b>64,388.00</b> | <b>64,388.00</b> |



6300 Alderson Street  
Weston WI 54476-3908

Phone (715) 359-4221 Fax (715) 359-2056

---

TO: Dr. Jack E. Stoskopf, Jr., Assistant Superintendent

FROM: Dr. Kim Hall, SPHR, SHRM-SCP, Director of Human Resources  
Kalli Yaklyvich, SHRM-CP, Human Resources Generalist

RE: Custodian Salary Schedule Recommendation

DATE: January 17, 2107

As you know, the district does not have a salary schedule in place for custodial staff. Therefore, we have created the attached salary schedule and have placed each custodian. We are requesting that this schedule go into effect as of July 1, 2017. This schedule will allow custodians to move through the board-approved schedule each year, and see a path for salary growth within the district. In addition, this schedule will assist the district in hiring and retaining custodial staff.

We have two custodians with extensive longevity with the district and their initial placement on the schedule does not allow for an increase comparable to others in their classification. Therefore, we are requesting that they be given an additional \$250 one-time payout for 2017-2018.

NOTE: This work organizes custodian tracking issues, provides employees with a competitive path for wage growth, provides a way to determine future wages, and increases accuracy in budget planning.

| Custodial Salary Schedule | Step 1   | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   | Step 7   | Step 8   | Step 9   | Step 10  | Step 11  | Step 12  | Step 13  | Step 14  | Step 15  | Step 16  |
|---------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|                           |          | 1        |          |          |          |          |          |          |          | 2        |          | 2        |          |          |          |          |
| Leads                     | \$ 20.51 | \$ 20.76 | \$ 21.01 | \$ 21.26 | \$ 21.51 | \$ 21.71 | \$ 21.91 | \$ 22.11 | \$ 22.31 | \$ 22.51 | \$ 22.71 | \$ 22.91 | \$ 23.11 | \$ 23.31 | \$ 23.51 | \$ 23.71 |
|                           |          | 2        |          |          |          |          |          |          |          | 1        |          | 3        | 1        |          |          |          |
| Custodian I               | \$ 19.76 | \$ 20.01 | \$ 20.26 | \$ 20.51 | \$ 20.76 | \$ 20.96 | \$ 21.16 | \$ 21.36 | \$ 21.56 | \$ 21.76 | \$ 21.96 | \$ 22.16 | \$ 22.36 | \$ 22.56 | \$ 22.76 | \$ 22.96 |
|                           |          | 1        |          |          |          |          |          | 1        | 4        | 3        |          |          | 1        |          |          |          |
| Custodian II              | \$ 18.84 | \$ 19.14 | \$ 19.44 | \$ 19.74 | \$ 20.04 | \$ 20.29 | \$ 20.54 | \$ 20.79 | \$ 21.04 | \$ 21.29 | \$ 21.49 | \$ 21.69 | \$ 21.89 | \$ 22.09 | \$ 22.29 | \$ 22.49 |
|                           |          |          |          |          |          |          |          |          | 4        |          |          |          |          |          |          |          |
| Custodian III             | \$ 17.46 | \$ 17.76 | \$ 18.06 | \$ 18.36 | \$ 18.66 | \$ 18.91 | \$ 19.16 | \$ 19.41 | \$ 19.66 | \$ 19.91 | \$ 20.11 | \$ 20.31 | \$ 20.51 | \$ 20.71 | \$ 20.91 | \$ 21.11 |
|                           |          | 9        |          | 3        | 8        |          |          |          | 1        |          |          |          |          |          |          |          |
| Housekeeping              | \$ 14.00 | \$ 14.50 | \$ 15.00 | \$ 15.50 | \$ 16.00 | \$ 16.40 | \$ 16.80 | \$ 17.20 | \$ 17.60 | \$ 18.00 | \$ 18.30 | \$ 18.60 | \$ 18.90 | \$ 19.20 | \$ 19.50 | \$ 19.80 |



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**D.C. Everest Area School District**

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

Dr. Mary Jo Lechner, Ed.D.  
Assistant Superintendent  
Curriculum & Learning

**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: Superintendent Kristine Gilmore

FROM: Mary Jo Lechner, Assistant Superintendent *mjl*

SUBJECT: Open Enrollment

DATE: January 9, 2017

It is my recommendation that the D.C. Everest School Board not deny regular or special education open enrollment requests due to space.



***A Culture of Excellence:  
A Positive Place to Learn and Work***

# EMPLOYEE HANDBOOK

If any provision of this Handbook, or addendum thereto, is held to be invalid by operation of law or by any tribunal of competent jurisdiction, or if compliance with or enforcement of any sections, or addendum thereto, should be restrained by such tribunal, the remainder of this Handbook shall not be affected thereby.

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## Employee Acknowledgment

D.C. Everest employees must acknowledge the district's employee handbook online through **Skyward™**. The handbook is always available to employees on the DCE Staff Intranet.

## General Provisions Applicable to All Employees

### Preamble and Definitions

#### About this Handbook

- A. Employees Covered: This *Handbook* is provided as a reference document for the **D.C. EVEREST AREA SCHOOL DISTRICT'S** (hereinafter referred to as "District") employees.
- B. Disclaimer: The contents of this *Handbook* are presented as a matter of information only. The plans, policies and procedures described are not conditions of employment. The District reserves the right to modify, revoke, suspend, terminate, or change any or all such plans, policies, or procedures, in whole or in part, at any time with or without notice. The language which appears in this *Handbook* is not intended to create, nor is it to be construed to constitute, a contract between the District and any one or all of its employees or a guarantee of continued employment. Notwithstanding any provisions of this *Handbook*, employment may be terminated at any time, with or without cause, except as explicitly provided for in any other pertinent section of this *Handbook* or individual contract.

This *Employee Handbook* is intended to provide employees with information regarding policies, procedures, ethics, and expectations of the District; however, this *Handbook* should not be considered all-inclusive. Copies of Board Policies and Administrative Guidelines are available on the **District** website at [www.dce.k12.wi.us](http://www.dce.k12.wi.us) and at the Superintendent's office. It is important that each employee is aware of the policies and procedures related to his/her position. The rights and obligations of all employees are governed by all applicable laws and regulations, including, but not limited by enumeration to the following: Federal laws and regulations, the laws of the State of Wisconsin, Wisconsin State Administrative Code and the policies of the D.C. Everest School Board.

#### Definitions

- A. Administrative Employees: "Administrative Employees" are defined as persons who are required to have a contract under § 118.24, Wis. Stats. and other supervisory administrative personnel designated by the District.
- B. Casual Employees: "Casual Employees" are defined as persons who are not scheduled to work on a regular basis and/or a student employee whose employment will terminate with the loss of his/her student status.
- C. Discipline: Any discipline taken by the employer will be related to the frequency and seriousness of the issue and is not limited to but may include the following: coaching, verbal or written warning, employee assistance referral, suspension (with or without pay) and termination.
- D. Regular Employees: "Regular Employees" are defined as employees whom the District considers continuously employed. These employees are employed either year around or during the school year.
- E. Seasonal/Summer School Employees: "Seasonal employees" are those employees who are hired for a specific period of time usually related to the seasonal needs of the District. A "summer school employee" is defined as an employee who is hired to work for the District during the summer school session. "Summer school session" is defined as the supplemental educational program offered for District students pursuant to Department of Public Instruction rules and regulations.
  - 1. If seasonal/summer school session employment is available, the District may offer seasonal/summer school employment to the applicable qualified regular school year employees. The District is free to use outside providers to perform such work.
  - 2. The terms and conditions of employment for seasonal/summer school session shall be established by the District at the time of hire. Unless specifically sent forth by the District

at the time of hire, work performed by a regular employee during a seasonal or summer school session shall not be used to determine eligibility or contribution for any benefits, length of service or wage/salary levels.

- F. Substitute Employees: "Substitute Employees" are defined as persons hired to replace a regular employee during a regular employee's absence as needed.
- G. Supervisor: The District will identify the individual employee's supervisor on the employee's job description.
- H. Teachers: "Teachers" are defined as persons hired under a contract under § 118.22, Wis. Stats.
- I. Temporary Employees: "Temporary Employees" are defined as persons hired for a specific project for a specific length of time. A temporary employee has no expectation of continued employment or benefits.
- J. Termination: "Termination" is defined as an involuntary discharge involving the dismissal of an employee, usually for some infraction of the rules or policies of the District, abandonment of the position, incompetence or other reason deemed sufficient by the Board and/or its designee. Termination results in involuntary separation and with prejudice to the employee. A termination will result in the loss of length of service and other employment benefits. For the purposes of this document, termination shall not include, for instance, voluntary retirement, voluntary resignation, nonrenewal of contract under § 118.22, Wis. Stats. or § 118.24, Wis. Stats., separation from employment as a result of a reduction in force, or a non-reappointment of an extra-curricular assignment.
- K. Workplace Safety Definition for Grievance Procedure: In accordance with relevant state law, the grievance procedure established by the District permits employees to file grievances over workplace safety.

## **General Personnel Policies**

This *Employment Handbook* is subservient to, and does not supersede the provisions set forth in District policies [www.neola.com/dceverest-wi/](http://www.neola.com/dceverest-wi/)

## **Employment Law**

### **Employment of Minors**

No one under eighteen (18) years of age will be employed without providing proper proof of his or her age. Minors will be employed only in accordance with state and federal laws and District policies.

### **Equal Opportunity**

The District does not discriminate by reason of age, race, creed, color, disability, pregnancy, marital status, sex, citizenship, national origin, ancestry, sexual orientation, arrest record, conviction record, military service, membership in the National Guard, state defense force or any other reserve component of the military forces of Wisconsin or the United States, political affiliation, use or nonuse of lawful products off the employer's premises during nonworking hours, declining to attend a meeting or to participate in any communication about religious matters or political matters, the authorized use of family or medical leave or worker's compensation benefits, genetic information, or any other factor prohibited by state or federal law.

*Policies 1422, 3122, and 4122 at [www.neola.com/dceverest-wi/](http://www.neola.com/dceverest-wi/)* Reasonable accommodations shall be made for qualified individuals with a disability. A reasonable accommodation is a change or adjustment to job duties or work environment that permits a qualified applicant or employee with a disability to perform the essential functions of a position or enjoy the benefits and privileges of employment compared to those enjoyed by employees without disabilities.

Requests for accommodations under the Americans with Disabilities Act or under the Wisconsin Fair Employment Act from current employees must be made in writing in accordance with District policy.

### **Equal Opportunity Complaints**

The District encourages informal resolution of complaints under this policy. A formal complaint resolution procedure is available, to address allegations of violations of the policy.

## **Fair Labor Standards Act**

Certain types of workers are exempt from the minimum wage and overtime pay provisions, including bona fide executive, administrative, and professional employees who meet regulatory requirements under the Fair Labor Standards Act [FLSA]. <http://www.dol.gov/whd/flsa/>

## **Immigration Law Compliance**

The District is committed to employing only United States citizens and aliens who are authorized to work in the United States. Therefore, in accordance with the Immigration Reform and Control Act of 1986, employees must complete an I-9 form before commencing work and at other times prescribed by applicable law or District policy. <https://www.uscis.gov/sites/default/files/files/form/i-9.pdf>

## **Employee Rights and Responsibilities Under the Family Medical Leave Act**

### **Leave Entitlements**

Eligible employees who work for a covered employer can take up to 12 weeks of unpaid, job-protected leave in a 12-month period for the following reasons:

- The birth of a child or placement of a child for adoption or foster care;
- To bond with a child (leave must be taken within 1 year of the child's birth or placement);
- To care for the employee's spouse, child, or parent who has a qualifying serious health condition;
- For the employee's own qualifying serious health condition that makes the employee unable to perform the employee's job;
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.

An eligible employee who is a covered service member's spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA leave in a single 12-month period to care for the service member with a serious injury or illness.

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule.

Employees may choose, or an employer may require, use of accrued paid leave while taking FMLA leave. If an employee substitutes accrued paid leave for FMLA leave, the employee must comply with the employer's normal paid leave policies.

### **Benefits & Protections**

While employees are on FMLA leave, employers must continue health insurance coverage as if the employees were not on leave.

Upon return from FMLA leave, most employees must be restored to the same job or one nearly identical to it with equivalent pay, benefits, and other employment terms and conditions.

An employer may not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA, or being involved in any proceeding under or related to the FMLA.

### **Eligibility Requirements**

An employee who works for a covered employer must meet three criteria in order to be eligible for FMLA leave. The employee must:

- Have worked for the employer for at least 12 months;
- Have worked at least 1,250 hours of service in the 12 months before taking leave\* and;
- Work at a location where the employer has at least 50 employees within 75 miles of the employee's worksite.

\*Special "hours of service" requirements apply to airline flight crew employees

### **Requesting Leave**

Generally, employees must give 30-days' advance notice of the need for FMLA leave. If it is not possible to give 30-days' notice, an employee must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

Employees do not have to share a medical diagnosis, but must provide enough information to the employer so it can determine if the leave qualifies for FMLA protection. Sufficient information could include informing an employer that the employee is or will be unable to perform his or her job functions, that a family member cannot perform daily activities, or that hospitalization or continuing medical treatment is necessary. Employees must inform the employer if the need for leave is for a reason for which FMLA was previously taken or certified.

Employees can require a certification or periodic recertification supporting the need for leave. If the employer determines that the certification is incomplete, it must provide a written notice indicating what additional information is required.

### **Employer Responsibilities**

Once an employer becomes aware that an employee's need for leave is for a reason that may qualify under the FMLA, the employer must notify the employee if he or she is eligible for FMLA leave and, if eligible, must also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the employer must provide a reason for ineligibility.

Employers must notify its employees if leave will be designated as FMLA leave, and if so, how much leave will be designated as FMLA leave.

### **Enforcement**

Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against an employer.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement that provides greater family of medical leave rights.

For additional information or to file a complaint: 1-888-4-USWAGE (1-866-487-9243) TTY: 1-877-889-5627, or [www.dol.gov/whd](http://www.dol.gov/whd). U.S. Department of Labor, Wage and Hour Division. WH1420 Revised 04/16

### **Notice of Privacy Practices**

Effective date April 4, 2004

**THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.**

The D.C. Everest Area School District Group Medical Plan (the "Plan"), which includes medical, dental, and FSA coverages offered under the D.C. Everest Area School District Plans, are required by law (under the Administrative Simplification provision of the Health Insurance Portability and Accountability Act of 1996 (HIPAA's privacy rule) to take reasonable steps to ensure the privacy of your personally identifiable health information. This Notice is being provided to inform you of the policies and procedures D.C. Everest Area School District has implemented and your rights under them, as well as under HIPAA. These policies are meant to prevent any unnecessary disclosure of your health information.

#### **Use and Disclosure of Your Health Information by the Plan that Do Not Require Your Authorization:**

The plan may use or disclose your health information (that is protected health information [PHI], as defined by HIPAA's privacy rule) for:

1. **Payment and Health Care Operations:**  
In order to make coverage determinations and payment (including, but not limited to, billing, claims management, subrogation, and plan reimbursement). For example, the

3. **Requirements of Law:**  
When required to do so by any federal, state, or local law.

4. **Health Oversight Activities:**  
To a health oversight agency for activities such as audits, investigations, inspections, licensure, and other proceedings related to the oversight of the health plan.

5. **Threats to Health or Safety:**  
As required by law, to public health authorities if the Plan, in good faith, believe the disclosure is necessary to prevent or lessen a serious or imminent threat to your health or safety or to the health and safety of the public.

6. **Judicial and Administrative Proceedings:**  
In the course of any administrative or judicial proceeding in response to an order from a court of administrative tribunal, in response to a subpoena, discovery request, or other similar process. The Plan will make a good faith attempt to provide written notice to you to allow you to raise an objection.

7. **Law Enforcement Purposes:**

Plan may provide information regarding your coverage or health care treatment to other health plans to coordinate payment of benefits. Your health information may also be used or disclosed in order for the Plan to carry out its own operations regarding the administration of the Plan and provide coverage and services to the Plan's participants. For example, the Plan may use your health information to project future benefit costs, to determine premiums, conduct or arrange for case management or medical review, for internal grievances, for auditing purposes, business planning, and management activities such as planning related analysis, or to contract for stop-loss coverage. Pursuant to the Genetic Information Non-Discrimination Act (GINA), the Plan does not use or disclose genetic information for underwriting purposes.

2. Disclosure to the Plan Sponsor: As required, in order to administer benefits under the Plan. The Plan may also provide health information to the plan sponsor to allow the plan sponsor to solicit premium bids from health insurers, to modify the Plan, or to amend the Plan.

To a law enforcement official for certain enforcement purposes, including, but not limited to, the purpose of identifying or locating a suspect, fugitive, material witness, or missing person.

8. Coroners, Medical Examiners, or Funeral Directors:

For the purpose of identifying a deceased person, determining a cause of death or other duties as authorized by law.

9. Organ or Tissue Donation:

If you are an organ or tissue donor, for purposes related to that donation.

10. Specified Government Functions:

For military, national security and intelligence activities, protective services, and correctional institutions and inmates.

11. Workers' Compensation:

As necessary to comply with Workers' Compensation or other similar programs.

12. Distribution of Health Related Benefits and Services:

To provide information to you on health-related benefits and services that may be of interest to you.

***Use and Disclosure of Your Health Information by the Plan that Does Require Your Authorization:*** Other than as listed above, the Plan will not use or disclose without your written authorization. You may revoke your authorization in writing at any time, and the Plan will no longer be able to use or disclose the health information. However, the Plan will not be able to take back any disclosures already made in accordance with the Authorization prior to its revocation.

***Your Rights with Respect to Your Health Information:*** You have the following rights under the Plan's policies and procedures, and as required by HIPAA's privacy rule:

***Right to Request Restrictions on Uses and Disclosures:*** You may request the Plan to restrict uses and disclosures of your health information. The Plan will accommodate reasonable requests; however, it is not required to agree to the request. If you wish to request a restriction, please send it in writing to HIPAA Privacy Officer, at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221.

***Right to Inspect and Copy Your Health Information:*** You may inspect and obtain a copy of your health information the Plan maintains. The requested information will be provided within 30 days if the information is maintained on site or within 60 days if the information is maintained offsite. A single 30-day extension is allowed if the Plan is unable to comply with the deadline. A written request must be provided to HIPAA Privacy Officer at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221. If you request a copy of your health information, the Plan may charge a reasonable fee for copying, assembling costs, and postage, if applicable, associated with your request.

***Right to Amend Your Health Information:*** You may request the Plan to amend your health information if you feel that it is incorrect or incomplete. The Plan has 60 days after the request is made to make the amendment. A single 30-day extension is allowed if the Plan is unable to comply with the deadline. A written request must be provided to HIPAA Privacy Officer at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221. Your request may be denied in whole or in part, and, if so, the Plan will provide you with a written explanation of the denial.

***Right to an Accounting of Disclosures:*** You may request a list of disclosures made by the Plan of your health information during the six years prior to your request (or for a specified shorter period of time), however, the list will not include disclosures made: (1) to carry out treatment, payment, or health care options; (2) disclosures made prior to April 14<sup>th</sup>, 2004; (3) to individuals about their own health information; and (4) disclosures for which you provided a valid authorization.

A request for an accounting form must be used to make the request and can be obtained by contacting your HIPAA Privacy Officer at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221. The accounting will be provided within 60 days from your submission of the request form. An additional 30 days is allowed if this deadline cannot be met.

***Right to Receive Confidential Communications:*** You may request that the Plan communicate with you about your health information in a certain way or at a certain location if you feel the disclosure could endanger you. You must provide the request in writing to your HIPAA Privacy Officer at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221. The Plan will attempt to honor all reasonable requests.

***Right to a Paper Copy of This Notice:*** You may request a paper copy of this Notice at any time, even if you have agreed to receive this Notice electronically. Please contact your HIPAA Privacy Officer at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221 to make this request.

***The Plan's Duties:*** The Plan is required by law to maintain the privacy of your health information as related in this Notice and to provide this Notice to you of its duties and privacy practices. The Plan is required to abide by the terms of this Notice, which may be amended from time to time. The Plan reserves the right to change the terms of this Notice and to make the new Notice provisions effective for all health information that it maintains.

***Complains and Contact Person:*** If you wish to exercise your rights under this Notice, communicate with the Plan about its privacy policies and procedures, or file a complaint with the Plan, please contact the HIPAA Contact Person, at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221. You may also file a complaint with the Secretary of Health and Human Services if you believe your privacy rights have been violated.

***Any questions/concerns should be directed to the HIPAA Privacy Officer, at D.C. Everest Area School District, 6300 Alderson St., Weston WI 54476, 715.359.4221***

# General Employment Practices and Expectations

## **Professional Expectations**

Employees are expected to conduct themselves professionally. The purpose of doing so is to ensure high quality learning experiences and outcomes for students in their care, as well as an overall professional environment. Examples of professional conduct include, but are not limited to:

- Treating students, parents, and all work colleagues with respect and dignity.
- Dressing professionally.
- Staying current in your work assignment by actively engaging in professional development activities in and/or out of the district.
- Representing the district in a positive fashion in community venues.

Teachers' professional conduct also includes:

- Attending/participating in scheduled meetings as requested (examples include, but are not limited to IEP meetings and faculty meetings).
- Attending/participating in scheduled school/district events as requested (examples include but are not limited to parent/teacher conferences, parent open houses, student back-to-school orientations, extra-curricular activities, and graduation ceremonies).

It is recognized professionalism is a mutually beneficial relationship. Hence employees can expect to be consulted regarding matters affecting their daily work and treated with respect and dignity by administration.

The following delineation of employment practices is for informational purposes and is not intended to be an exhaustive list of all employment expectations that may be found in other applicable Board policies, work rules, job descriptions, terms of this Handbook and legal obligations.

### **Hours of Work and Work Schedules**

Work hours will be set by the employee's supervisor.

### **Job Postings**

When the District deems it necessary to fill a vacancy within the district, a notice will be emailed to staff, as well as advertised as needed.

### **Hiring**

Applications for all employee positions will be submitted online to the Director of Human Resources who shall insure that an appropriate team will screen and interview applicants selected for the interview process.

### **Qualifications**

Candidates must have the necessary training and skills as may be required to successfully carry out the requirements of the assignment.

### **Duties**

The duties and responsibilities of all personnel will be in their written job description. Each employee shall discuss with their immediate supervisor the exact assignment and performance expected. All copies of all job descriptions shall be on file in the Human Resources Office and shall be revised from time to time as deemed necessary.

### **Attendance**

The District expects employees to make every effort to be present for work. Employees are expected to adhere to their assigned schedule. In order for the schools to operate effectively, employees are expected to perform all assigned duties and work scheduled hours during each workday, unless the employee has an approved absence. Meal periods may only be taken during times designated by the employee's supervisor/building administrator.

Employees who are unable to report to work shall follow the applicable procedures in **Skyward™** for reporting their absence. The District will monitor attendance and absence patterns. Inaccurate reporting of time worked will be investigated and may result in disciplinary action up to and including termination.

## Staff Bulletin Boards

The Employer shall provide a bulletin board as a limited forum for employees to post professional development information and other apolitical literature that is directly connected to employment at the District and is consistent with District policy and applicable law. If a collective bargaining unit exists, the Association will be allowed to post items on the bulletin board subject to the restrictions set forth herein and as amended by the applicable collective bargaining agreement. All distributed and posted materials shall always be professional in approach, shall not contain any derogatory comments about staff, parents, students or board members and shall not be in contravention of any District policy or law. The Building Administrator will be provided a copy of all posted material at the time of the posting. The District Administrator and/or his/her designee shall be allowed to remove material from the bulletin board(s) at his/her discretion.

## Child Abuse Reporting

A district employee must immediately report to the county Child Protective Services or local law enforcement by phone or in person when he/she has reasonable cause to suspect a child:

- Has been abused or neglected, or
- Has been threatened with abuse or neglect and the employee believes it may occur.

Contact law enforcement directly when there may be immediate danger to a student.

If the employee is unsure whether a report should be made, it is appropriate to talk to someone who can assist you in making the report. This could be a pupil services professional or school administrator. However, talking with someone else may not delay making the report.

Wis. Statutes 48.981(2)(a), (3)(a)1.

## Communication

District employees are expected to abide by the following rules when using information technology and communication resources. See *Policy 7540.04* at <http://www.neola.com/dceverest-wi/> and the *Staff Acceptable Use Agreement for Technology Resource*.

### A. *Electronic Communications:*

1. Electronic communications are protected by the same laws and policies and are subject to the same limitations as other types of media. When creating, using or storing messages on the network, the user should consider both the personal ramifications and the impact on the District should the messages be disclosed or released to other parties. Extreme caution should be used when committing confidential information to the electronic messages, as confidentiality cannot be guaranteed.
2. The District may review email logs and/or messages at its discretion. Because all computer hardware, digital communication devices and software belong to the District, users have no reasonable expectation of privacy, including the use of email, text-messages and other forms of digital communications, e.g. voicemail, Twitter™, Facebook™, etc. The use of the District's technology and electronic resources is a privilege which may be revoked at any time.
3. Electronic mail transmissions and other use of the District's electronic communications systems or devices by employees shall not be considered confidential and may be monitored at any time by designated District staff to ensure appropriate use. This monitoring may include, but is not limited by enumeration to, activity logging, virus scanning, and content scanning. External electronic storage devices are subject to monitoring if used with District resources.

### B. *User Responsibilities:* The following standards will apply to all users (students and employees) of the network/internet:

1. The user in whose name a system account is issued will be responsible at all times for its proper use. Users may not access another person's account without written permission from an administrator or immediate supervisor.
2. The system may not be used for illegal purposes, in support of illegal activities, or for any other activity prohibited by District policy.

3. Users may not redistribute copyrighted programs or data without the written permission of the copyright holder or designee. Such permission must be specified in the document or must be obtained directly from the copyright holder or designee in accordance with applicable copyright laws, District policy, and administrative regulations.
  4. A user must not knowingly attempt to access educationally inappropriate material. If a user accidentally reaches such material, the user must immediately back out of the area on the Internet containing inappropriate material. The user must then notify the network administrator and/or immediate supervisor of the website address that should be blocked by the filtering software.
  5. A user may not disable internet tracking software or implement a private browsing feature on District computers or networks. Browsing history shall only be deleted by authorized staff or in accordance with the District's technology department's directives.
- C. *Electronic Communications with Students*: Employees are prohibited from communicating through electronic media with students who are enrolled in the District, except as set forth in Section D. An employee is not subject to this prohibition if the employee has a pre-existing social or family relationship with the student. For example, an employee may have a pre-existing relationship with a niece or nephew, a student who is the child of an adult friend, a student who is a friend of the employee's child, or a member or participant in the same civic, social, recreational, or religious organization.

The following definitions apply for purposes of this section on Electronic Communication with Students:

"Authorized Personnel" includes classroom teachers, counselors, principals, assistant principals, directors of instruction, coaches, campus athletic coordinators, athletic trainers, and any other employee designated in writing by the Superintendent or a building principal.

"Communicate" means to convey information and includes a one-way communication as well as a dialogue between two or more people. A public communication by an employee that is not targeted at students (e.g., a posting on the employee's personal social network page or a blog) is not a communication; however, the employee may be subject to District regulations on personal electronic communications. Unsolicited contact from a student through electronic means is not a communication.

"Electronic media" includes all forms of media, such as, but not limited by enumeration to, the following: text messaging, instant messaging, electronic mail (email), web logs (blogs), electronic forums (chat rooms), video sharing websites (e.g., YouTube™), editorial comments posted on the Internet, and social network sites (e.g., Facebook™, Myspace™, Twitter™, LinkedIn™), and all forms of telecommunication such as landlines, cell phones, and web-based applications.

- D. *Limited Electronic Communication with Students*: Authorized Personnel may communicate through electronic media with students who are currently enrolled in the District only within the following guidelines:
1. The employee shall limit communications to matters within the scope of the employee's professional responsibilities (e.g., for classroom teachers, matters relating to class work, homework, tests and/or district-sponsored extra-curricular activities).
  2. If an employee receives an unsolicited electronic contact from a student that is not within the employee's professional responsibilities (e.g., for classroom teachers, matters relating to class work, homework, tests and/or district-sponsored extra-curricular activities), the employee shall not respond to the student using any electronic media except to address a health or safety emergency.
  3. The employee is prohibited from communicating with students through a personal social network page, unless the employee has a pre-existing social or family relationship with the student as listed in C above.

4. The employee must create a separate social network page ("professional page") for communicating with students through a social network. The employee must enable administration and parents to access the employee's professional page.
  5. Only a teacher, coach, trainer, or other employee who has an extracurricular duty may communicate with students through text messaging. The employee may communicate only with students who participate in the extracurricular activity over which the employee has responsibility.
  6. Upon request from the administration, an employee will provide the phone number(s), social network site(s), or other information regarding the method(s) of electronic media the employee uses to communicate with students.
- E. *Retention of Electronic Communications and other Electronic Media*: The District archives all non-spam emails sent and/or received on the system in accordance with the District's adopted record retention schedule. After the set time has elapsed, email communications may be discarded unless the records may be relevant to any pending litigation, pending public records request, or other good cause exists for retaining email records.
- F. *Electronic Recording*: Employees shall not electronically record by audio, video, or other means, any conversations or meetings unless each and every person present has been notified and consents to being electronically recorded. Persons wishing to record a meeting must obtain consent from anyone arriving late to any such meeting. Employees shall not electronically record telephone conversations unless all persons participating in the telephone conversation have consented to be electronically recorded. These provisions are not intended to limit or restrict electronic recording of publicly posted Board meetings, grievance hearings, and any other Board sanctioned meeting recorded in accordance with Board policy. These provisions are not intended to limit or restrict electronic recordings involving authorized investigations conducted by District personnel, or authorized agents of the District, or electronic recordings that are authorized by the District, e.g. surveillance videos, extracurricular activities, voicemail recordings.
- G. *Compliance with Federal, State and Local Law*: For all electronic media, employees are subject to certain state and federal laws, local policies, and administrative regulations, even when communicating regarding personal and private matters, regardless of whether the employee is using private or public equipment, on or off District property. These restrictions include:
1. Confidentiality of student records. Policy 8330 ([www.neola.com/dceverest-wi/](http://www.neola.com/dceverest-wi/))
  2. Confidentiality of other District records, including educator evaluations, credit card numbers, and private email addresses. Policy 8320 ([www.neola.com/dceverest-wi/](http://www.neola.com/dceverest-wi/))
  3. Confidentiality of health or personnel information concerning colleagues, unless disclosure serves lawful professional purposes or is required by law.
  4. Prohibition against harming others by knowingly making false statements about a colleague or the District.
  5. Prohibitions against soliciting or engaging in sexual conduct or a romantic relationship with a student.
- H. Upon written request from a parent, the employee shall discontinue communicating with the parent's minor student through email, text messaging, instant messaging, or any other form of one-to-one communication.
- I. *Personal Web Pages*: Employees may not misrepresent the District by creating, or posting any content to any personal or non-authorized website that purports to be an official/authorized website of the District. No employee may purport to speak on behalf of the District through any personal or other non-authorized website.
- J. **Disclaimer**: The District's electronic systems are provided on an "as is, as available" basis. The District does not make any warranties, whether expressed or implied, including, without limitation, those of merchantability and fitness for a particular purpose with respect to any services provided by the system and any information or software contained therein. The District does not warrant that the functions or services performed by, or that the information or software contained on the system will meet the system user's requirements, or that the system will be uninterrupted or error-free, or that defects will be corrected. Opinions, advice,

services, and all other information expressed by system users, information providers, service providers, or other third-party individuals in the systems are those of the individual or entity and not the District. The District will cooperate fully with local, state, or federal officials in any investigation concerning or relating to misuse of the District's electronic communications system.

- K. **District Property:** The District may supply an employee with equipment or supplies to assist the employee in performing his/her job duties. All employees are expected to show reasonable care for any equipment issued and to take precautions against theft. Employees cannot take District property for personal use or gain. Any equipment, unused supplies, or keys issued must be returned prior to the employee's last day of employment.

### **Drug-, Alcohol-, and Tobacco-Free Workplace**

Policies 3122.01, 4122.01, 3215, 4215, 7434. ([www.neola.com/dceverest-wi/](http://www.neola.com/dceverest-wi/))

The District seeks to provide a safe drug-free workplace for all of its employees.

- A. ***Drugs and Alcohol:*** The manufacture, distribution, dispensation, possession, use of or presence under the influence of alcohol, inhalants, controlled substances or substances represented to be such, or unauthorized prescription medication, is prohibited on school premises or at school activities. The District will not condone the involvement of any employee with illicit drugs, even where the employee is not on District premises or while responsible for chaperoning students on school-sponsored trips. Any employee who possesses, uses, or distributes any illicit drug or alcoholic beverage on school premises, or while responsible for chaperoning students on a school-sponsored trip may be disciplined, up to and including discharge. All school employees shall cooperate with law enforcement agencies in investigations concerning any violation of this provision.
- B. ***Tobacco Products:*** Employees shall not use tobacco or nicotine products (with the exception of tobacco cessation products) on District premises, in District vehicles, or in the presence of students at school or school-related activities. Employees who violate this policy will be subject to disciplinary action, up to and including termination from employment. § 120.12(20), Wis. Stats.
- C. ***Reasonable Suspicion Testing:*** All employees shall be required to undergo alcohol and drug testing at any time the District has reasonable suspicion to believe that the employee has violated the District's policy concerning alcohol and/or drugs. Reasonable suspicion alcohol or drug testing may be conducted when there is reasonable suspicion to believe that the employee has used or is using drugs or alcohol prior to reporting for duty, or while on duty, or prior to or while attending any District function on or off District property. The District's determination that reasonable cause exists must be based on specific, contemporaneous, accurate observations concerning the appearance, behavior, speech or body odors of the employee. Two supervisors must make the observations. Refusal to consent to testing will result in disciplinary action, up to and including termination of employment.
- D. ***Consequence for Violation:*** Employees who violate the District's policies and rules regarding alcohol or drug use shall be subject to disciplinary sanctions. Such sanctions may include referral to drug and alcohol counseling or rehabilitation programs or employee assistance programs, discipline or discharge from employment with the District, and referral to appropriate law enforcement officials for prosecution. [See policies 41 U.S.C. 702(a) (1) (A)]. Compliance with the District's policies and rules is mandatory and is a condition of employment.
- E. ***Notification of Conviction:*** As a further condition of employment, an employee who is engaged in the performance of a federal grant shall notify the Superintendent of any criminal drug statute conviction for a violation occurring in the workplace no later than three days after such conviction. Within ten days of receiving such notice – from the employee or any other source– the District shall notify the federal granting agency of the conviction. 41 U.S.C. 702(a) (1) (D). After receiving notice from an employee of a conviction for any drug statute violation occurring in the workplace, the District shall either (1) take appropriate personnel action against the employee, up to and including termination of employment, or (2) require the employee to

participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health agency, law enforcement agency, 41 U.S.C. 703 [This notice complies with notice requirements imposed by the federal Drug-Free Workplace Act (41 U.S.C. 702)]

- F. *Employee Assistance Program*: The employee assistance program (EAP) is a voluntary work-site program to assist employees affected by behavioral, medical or productivity concerns or problems. EAP helps in the prevention, identification and resolution of work-related or personal problems. To reach the EAP coordinator in the District, please contact the Human Resources Department.

### **Health Exam**

Physical examinations required by the district as a condition of employment shall normally be performed at a medical facility contracted by the district. The district will pay for the exam providing the employee utilized the medical facility approved by the District.

### **Employee Identification Badges**

The School Board recognizes the importance of providing a safe environment for all District students and staff. To promote a safe environment, the District requires all employees, volunteers, and visitors to wear a district or school issued identification badge. Identification badges should be displayed in plain view by all employees while carrying out regular employment duties.

### **Issuing Identification Badges**

The District will provide the initial badge, clip, or lanyard to all employees, volunteers, and coaches at no cost to the employee.

### **Visitors/Volunteers**

All visitors/volunteers in school buildings are required to check in to the main office to obtain a Visitor's Identification Badge.

### **Additional or Replacement Badges**

Identification badges will be replaced at no cost to the employee when there is a change in employment status upon surrender of the old badge. Identification badges that malfunction without any apparent physical damage to the card will be replaced at no cost to the employee. Identification badges that are lost, stolen, broken or worn out will be replaced without cost to the employee once every three years.

There shall be a charge of \$10.00 for each identification badge replaced more often than once every three years for these reasons. Lost or stolen identification badges are to be immediately reported to the human resources department at extension 1225 or 1226, or to the technology department at extension 1393 for access security reasons. An employee may request an additional identification badge at any time for a charge of \$10.00 per badge.

### **Licensure/Certification**

Each employee who is required to be licensed or certified by law must provide Human Resources with a copy of the current license or certificate to be maintained in his or her personnel file. Employees are expected to know the expiration date of their license/certification and meet the requirements for re-licensure or certification.

### **Pay Periods**

#### **Payroll Cycle**

Employees will be paid bi-weekly by Direct Deposit.

#### **Overtime**

Non-exempt employees will be paid at time and one-half the regular rate of pay for all hours worked in excess of 40 hours in the workweek.

#### **Time Cards or other Form of Electronic Tracking of Hours Worked**

Time cards or an electronic time card system shall be used by all non-exempt employees. Employees will punch in only at such time as they are fully prepared to begin work. Employees are responsible for their own time cards and shall not punch in or out for any other employee. If an employee leaves the premises for any personal reason, the electronic system is to be used to clock in and out.

### **Direct Deposit Payment Method**

All employees shall participate in our direct deposit payroll plan. Direct deposit statements are available through Employee Access within **Skyward**<sup>™</sup>. Direct deposit account changes may be made after giving thirty (30) calendar days' notice in writing to the payroll department.

### **Salary Deferrals –Tax Sheltered Annuities (TSA)/Deferred Compensation**

D.C. Everest provides employees the opportunity to participate in a tax sheltered annuity plan and/or the Wisconsin Deferred Compensation Plan (457).D.C. Everest Area School District 403(b) Plan highlights are found at: <http://www.spokeskids.com/DCEverestASD/>. Please contact the Human Resources Department for further information.

### **Mileage Reimbursement**

The District shall reimburse employees an amount equal to the Internal Revenue Service (IRS) business travel rate per mile to each employee required by the District to drive his or her personal vehicle during the course of performing duties for the District. Forms to be used to report mileage shall be available electronically and updated by the Business Office when rates change.

### **Reduction in Force**

The Board may reduce staff based on the best interest of the district when necessary. Employees in affected areas will receive notice in accordance with applicable statutory requirements. The district will consider the following factors, including , but not limited to qualifications, job performance, experience, certification, and professionalism.

### **Workers Compensation**

Any employee who is off because of an excused Workers Compensation situation will be paid from their accumulated sick leave balance for hours not worked during time of injury and recovery, up to the time the accumulated sick leave balance is exhausted. During this same period, any monies reimbursed to the District by the Workers Compensation carrier will be deposited by the District into the appropriate salary account. The dollar amount of the check will then be divided by the employee's current hourly rate, to arrive at the amount of sick leave hours to be credited back to the employee's sick leave accumulated balance. Upon exhaustion of the employee's accumulated sick leave balance, the employee will only be paid directly by the Workers Compensation carrier, and payment from the District will cease, until the employee resumes work.

### **Return-To-Work Program**

The D.C. Everest Area School District has implemented a Return-To-Work program to help ensure that our employees receive the best care on their way to full recovery from work-related injuries. All employees and supervisors are expected to fully participate in all components of the program. Any questions, comments, or concerns about this program or related procedures can be directed to the Director of Human Resources.

The D.C. Everest Area School District believes that the best approach to controlling incidents and costs is to keep injuries and illnesses from occurring. We are committed to utilizing our resources to provide a safe work environment for everyone. Our employees are our greatest assets and we are committed to providing prompt, high-quality medical care and returning injured workers to productive employment as soon as medically possible.

When incidents do occur, it is in everyone's best interest that injuries are properly managed. We will make every effort to provide a modified transitional work position until the employee is able to resume normal duties. All of our modified work is temporary and intended to facilitate a "return to regular work duties" when medically feasible. These positions may be offered at any location or any department or shift that the district can accommodate.

### **Supervisor Responsibilities**

- Complete Supervisor Incident Report and send it to the Finance Manager within 24 hours.
- Finance Manager will investigate on-the-job incidents.
- Assist the Finance Manager with determining work availability and/or modifications needed for temporary modified duty work.
- Prepare for an injured employee's work modifications by identifying job tasks.
- Assist in monitoring the progress of injured employees during recovery period.

### **Employee Responsibilities**

- Report all injuries, illnesses, and incidents immediately to your supervisor.
- Complete Employee Incident Report and send it to Supervisor within 24 hours,
- Cooperate with the workers' compensation insurance claims staff, the school district, and treating providers regarding appropriate medical treatment and recovery progress.
- Be available for any transitional duty job assignment appropriate for your abilities during recovery.
- Upon returning to work, provide the Finance Manager with your medical provider's medical release and any information regarding your recovery process.
- Comply with work restrictions during your recovery process.

### **Finance Manager Responsibilities**

- Help supervisors and employees fully understand their role and function within our Return-To-Work program and how each will be expected to perform when needed.
- Work with the injured worker's supervisor to find a suitable temporary assignment within his or her recovering functional capabilities and limitations.
- Promptly report all workers' compensation claims to the insurance company.
- Investigate all on-the-job incidents.

### **Obtain Medical Release Information**

- If non-emergency medical treatment is required on the day of injury, or suspected at a later time, provide the injured employee with the following materials prior to leaving the work site:
  - A copy of the Physicians Notification Treatment Authorization form.
  - A list of local medical providers.
- Injured employees should also be instructed to:
  - Inform the attending physician that transitional duty work is available.
  - Provide the Physicians Notification Treatment Authorization form to his/her physician at the time of treatment.
  - Advise that all questions regarding transitional duty work assignments should be directed to the Finance Manager.
  - Obtain a completed copy of the Medical Release form from his/her physician at the time of exam.

### **TTWA (Temporary Transitional Work Assignments) Guidelines**

- The D.C. Everest Area School District will determine appropriate work hours, shifts, and locations of all Temporary Transitional Work Assignments (TTWA). The district reserves the right to determine the availability and appropriateness of all jobs.
- TTWAs are offered for two weeks at a time. If the work is still available after two weeks, the assignment will be re-offered. If work ceases to be available, the offer may be rescinded.
- TTWAs will be reviewed regularly and extended or ended at the discretion of the school district based on workflow needs.
- School district supervisors will monitor the employee's recovery progress through regular contact or meetings to reassess when and how often duties may be changed. Upon receipt of increased physical

capacities, the supervisor will assess the ability to adjust the TTWA accordingly. All changes to TTWAs will be made after receiving concurrence from the employee's attending physician.

- If the employee is later determined to have a permanent disability, which restricts his/her ability to return to their job at time of injury, the TTWA may end.
- The school district will determine whether the worker's physical restrictions require substantial modification to job tasks and whether such modifications are possible.
- To the extent possible, the school district will consider work site modifications to allow the injured employee to continue employment.

## **Employee Leave**

### **Sick Leave**

*Custodians, Food Service, and Teachers should see the section pertaining to their group. Administrators should refer to their contracts.*

Each employee, except as noted above, shall receive twelve (12) days paid sick leave per year that may accumulate to a maximum of 120 days. Sick leave may be charged in no less than one-hour increments, and any time of absence for sickness that constitutes less than one (1) hour of the employee's workday will be counted as one (1) hour of sick leave.

Limitation: Sick leave benefits are granted upon sickness of the employee. Additionally, up to five (5) of these days per school year may be used for illness, care or appointment for a spouse, legally dependent child, parent or self.

The District may require a physician's certificate after an employee has been absent three (3) days for a personal illness or after three days of any other authorized use of sick leave.

School year employees that work 5.5 hours or less and year around employees that work 4 hours or less may use 5 extra days for sick child, spouse, etc.

### **Unpaid Leave of Absence**

Staff are eligible for up to five (5) days of unpaid non-accumulative leave per two-year period.

### **Jury Duty Leaves**

Employees of the D.C. Everest Area School District who are selected for jury duty are required to serve according to Wisconsin State Statutes. Employees who are selected for jury duty shall notify their principal/supervisor as soon as possible each time that they are called for possible service.

Staff members who are not placed on the jury shall notify their principal/supervisor and return to their assignment immediately. If a staff member is actually seated on the jury, he or she shall also notify the principal or supervisor. When released from jury duty, employees shall immediately notify their principal/supervisor, return to their work assignment and complete the scheduled work day unless there is less than one hour before the end of their work day. In all cases, the principal/supervisor shall notify the Director of Human Resources.

Compensation Arrangements: Employees called for jury duty shall be paid their regular earnings. Staff members must submit a check for the amount of the jury duty fees (not including travel allowance) to the Personnel Office within one week after they have been paid by the County or the amount will be deducted from their subsequent check.

### **Bereavement Leave**

In case of death in the immediate family (spouse, children, stepchildren, mother, father) of the employee employees will be granted a maximum of five (5) working days off at the normal rate of pay, exclusive of overtime to attend services and manage details the week of or after the death. In case of death in the family of grandchildren, sister, brother, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparents, or a relative with whom the employee lives, employees will be granted a maximum of three (3) working days off at the normal rate of pay, exclusive of overtime, upon notification of their immediate supervisor. This provision shall not be applicable if an employee is on leave-of-absence, paid sick leave or vacation.

Funeral leave of one (1) day with pay shall be granted to attend the funerals of the employee's uncle, aunt, niece, nephew, spouse's grandmother and spouse's grandfather. Other relatives of the employee

or relatives of the employee's spouse, other than those listed above, do not qualify for paid time off. This provision shall not be applicable if an employee is on leave of absence, paid sick leave, or vacation, or the funeral is on the weekend.

Upon advance written approval of the director of human resources, an employee shall be granted reasonable time off with pay up to a maximum of eight (8) hours for pallbearer duties.

The superintendent or HR Director may approve additional time off on an individual basis.

**\*Definitions:**

- Spouse..... current husband or wife.*
- Children..... biological offspring or adopted.*
- Stepchildren..... biological offspring or adopted of spouse.*
- Mother..... biological or adoptive female parent.*
- Father..... biological or adoptive male parent.*
- Grandchildren..... children or stepchildren of biological or adopted children.*
- Sister..... biological or adopted female sibling.*
- Brother..... biological or adopted male sibling.*
- Mother-in-law..... mother of current spouse.*
- Father-in-law..... father of current spouse.*
- Brother-in-law..... biological or adopted male sibling of current spouse.*
- Sister-in-law..... biological or adopted female sibling of current spouse.*
- Grandparents..... father or mother of one's biological or adoptive father or mother.*
- Uncle..... biological or adopted male sibling of one's mother or father.*
- Aunt..... biological or adopted female sibling of one's mother or father.*
- Niece..... biological or adopted female child of one's sibling.*
- Nephew..... biological or adopted male child of one's sibling.*
- Spouse's grandmother..... biological or adoptive mother of spouse's biological or adoptive mother.*
- Spouse's grandfather..... biological or adoptive father of spouse's biological or adoptive father.*

**Uniformed Services Leave**

The D.C. Everest Area School Board recognizes employees of the district may choose to belong to the Wisconsin National Guard or United States Military Reserve Unit. As our country no longer experiences a universal draft, it is commendable for these people to volunteer their services in the National Guard or Military Reserve.

USERRA protects the jobs rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain types of service in the National Disaster Medical System. USERRA also prohibits employers from discriminating against past and present members of the uniformed services, and applicants to the uniformed services.

[http://www.dol.gov/vets/programs/userra/USERRA\\_Private.pdf](http://www.dol.gov/vets/programs/userra/USERRA_Private.pdf)

**Family Medical Leave**

The School Board recognizes that there are times when employees qualify for Family Medical Leave (FMLA) and accordingly will comply with the provisions as set forth in Wisconsin and federal laws relative to FMLA.

The 12-month benefit period designated for the purpose of complying with the provisions of the state FMLA shall begin on January 1 and end on December 31.

The 12-month benefit period designated for the purpose of complying with the provisions of the federal FMLA shall be a "rolling" back 12-month period measured backwards from the date an employee uses a FMLA leave. Under some circumstances, the state and federal laws may differ. When both state and federal laws provide for family and medical leaves, the leaves will run concurrently.

The Board will also comply with appropriate posting requirements.

Family of Medical Leave Act 1993 Wisconsin Act 187 Section 103.10 Wisconsin Statutes.

Federal Medical Leave Act Pub. Of 1993 Public Law 103-3 enacted February 5, 1993.

**Substitution of Paid Leave**

Employees will be allowed to use 30 days from their sick leave bank for the purposes of Child Rearing Leave per state FMLA. Federal Child Rearing Leave is unpaid.

Employees will be allowed to use 10 days from their sick leave bank for the purposes of caring for a child, spouse, domestic partner, as defined in § 40.02(1) or 770.01(1) or parent or parent of a domestic partner with a serious health condition per state FMLA. Federal Leave is unpaid.

Employees will be allowed to use available sick leave for self.

To request Family and Medical Leave, employees will log in to the district web-site at: <http://personnel.dce.k12.wi.us/> and go to the Family Medical Leave Act (FMLA) Time Off Request" link. Directions for submitting a request for FMLA leave are located there.

Family or Medical Leave Act 1987 Wisconsin Act 187 Section 103.10 Wisconsin Statutes <https://docs.legis.wisconsin.gov/statutes/statutes/103/10/13/b/2>.

Federal Medical Leave Act Pub. of 1993 Public Law 103-3 enacted February 5, 1993 <http://www.dol.gov/whd/fmla/fmlaAmended.htm>.

The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by GINA. Accordingly, we are asking that you not provide any genetic information when responding to this request for medical information. "Genetic information" includes an individual's family medical history, the results of an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services. An exception to the prohibition outlined in this paragraph is family medical history for situations in which the employee is asking for leave to care for a family member with a serious health condition (e.g., under the Family and Medical Leave Act).

<http://www.eeoc.gov/laws/statutes/gina.cfm>

### **Organ Donation**

The Bone Marrow and Organ Donation Leave Act requires all employers with 50 or more permanent employees must allow employees up to six (6) weeks leave in a 12-month period for the purpose of serving as a bone marrow or organ donor, if the employee provides his or her employer with written verification that the employee is to serve as a bone marrow or organ donor. Leave may be taken only for the period necessary for the employee to undergo the donation procedure and to recover from the procedure.

The law applies only to an employee who has worked for the employer more than 52 consecutive weeks and for at least 1000 hours during that 52-week period.

The law also requires that employees be allowed to substitute paid or unpaid leave provided by the employer for Wisconsin Family and Medical Leave. Please contact Human Resources for further details.

## **Benefits Applicable to All Employees**

### **Flexible Spending & Insurance**

#### **Cafeteria Plan/Flexible Spending Account**

The District will provide an Internal Revenue Service authorized cafeteria plan/flexible spending account [FSA] under applicable sections of the Internal Revenue Code (§ 105, § 106, § 125 and § 129) to eligible employees to permit employees to reduce their salary and contribute to an FSA to cover the following expenses:

- Permitted limited flex plan dental and vision expenses not covered by the insurance plan (IRC § 105) to a maximum of per calendar year subject to the limitations set forth in the Internal Revenue Service Code.
- Dependent care costs (IRC § 129) subject to the limitations set forth in the Internal Revenue Service Code.

#### **Dental Insurance**

The Board shall provide dental insurance to eligible employees. The insurance carrier(s), program(s), and coverages will be selected and determined by the Board. If both husband and wife are employed by the district, only one employee will be allowed to carry a family dental plan.

Contact the HR Department for information on coverage specific to your employee group.

**Health Insurance**

The Board shall provide health insurance to eligible employees. The insurance carrier(s), program(s), and coverages will be selected and determined by the Board. If both husband and wife are employed by the district, only one employee will be allowed to carry a family plan. If both husband and wife qualify for insurance and there are no dependents, each employee has the option to take the single insurance plans.

Contact the HR Department for information on coverage specific to your employee group.

COBRA is offered to staff who leave district employment according to the federal guidelines. Please contact Human Resources for further information.

**Liability Insurance**

Employees shall be covered for liability in accordance with the terms of the District's liability insurance policy.

**Life Insurance**

The Board shall provide basic life insurance to eligible employees and pay 100% of the premium. The insurance carrier(s), program(s), and coverage will be selected and determined by the Board.

**Long-Term Disability**

The Board shall provide long-term disability insurance to eligible employees. Contact the HR Department for information on coverage specific to your employee group. The insurance carrier(s), program(s), and coverages will be selected and determined by the Board.

**Wisconsin Retirement System (WRS) Contributions**

The Board agrees to contribute the employer's share for eligible employees. The employee shall pay the employee's required WRS contribution as required by state statute.

**COBRA**

**Post-Employment Benefits for Employees Hired or Rehired after June 30, 2014**

All newly hired or rehired employees who begin working in the district after June 30, 2014 will not be eligible for post-employment health, dental, life, or disability benefits when they retire. If an employee retires because of a disability, and is considered disabled, then they may be eligible for post-employment disability benefits.

Additionally, all newly hired or rehired employees who begin working in the district after June 30, 2014 will not be eligible to remain on any of the district benefit plans upon retirement, nor will they receive any premium credits. Post-employment, all employees will be required to obtain all health-related insurances outside the district's plan(s). COBRA rules apply.

If at any time an employee wishes to obtain a copy of the Post Employment Fund 73 trust documents, the district will provide it at the request of the employee.

**Other Post Employment Benefit: Health Benefit**

| Post-Employment Health Benefits |   |                  |                               |                                    |
|---------------------------------|---|------------------|-------------------------------|------------------------------------|
| GROUP                           | AGE ELIGIBILITY   | YEARS OF SERVICE | BENEFIT IF RETIRING AGE 57-64 | BENEFIT IF RETIRING AGE 65 OR MORE |
| Teachers (DCETA)                | 57  | 15               | 60,000                        | \$35,000                           |
| At-Will Salaried                | 57  | 15               | 60,000                        | \$35,000                           |
| Hourly                          | 59  | 25               | \$700 X Years of Service      | \$350 x Years of Service           |
| <b>GENERAL NOTES</b>            |   |                  |                               |                                    |
| For all employees               | Funds will be deposited into personal HRA accounts and can be used for medical premiums only. Medical premiums include health insurance, dental insurance, optical insurance, and long term disability insurance. |                  |                               |                                    |

**Conflict Resolution**

Problems, misunderstandings and frustrations may arise in the workplace. It is D.C. Everest's intent to be responsive to its employees and their concerns. Therefore, an employee who is confronted with a problem may use the procedure described below to resolve or clarify his or her concerns.

The purpose of this process is to provide a quick, effective and consistently applied method for an employee to present his or her concerns to management and have those concerns internally resolved.

### ***Step 1: Discussion with Supervisor***

- a. Initially, employees should bring their concerns or complaints to their immediate supervisor. If the complaint involves the employee's supervisor, the employee should schedule an appointment with the next level supervisor to discuss the problem that gave rise to the complaint within five working days of the date the incident occurred.
- b. The supervisor should respond in writing to the complaint within five days of the meeting.

### ***Step 2: Written Complaint and Decision***

- a. If the discussion with the immediate supervisor does not resolve the problem to the mutual satisfaction of the employee and the supervisor, or if the supervisor does not respond to the complaint, the employee may submit a written complaint to the employee's director/supervisor/department head within five days.
- b. The employee's director/supervisor/department head should forward a copy of the complaint to the superintendent's office.

The submission of the written complaint is due within five working days of the response from the supervisor. The complaint should include:

- The problem and the date when the incident occurred.
  - Suggestions on ways to resolve the problem.
  - A copy of the immediate supervisor's written response or a summary of his or her verbal response and the date when the employee met with the immediate supervisor. If the supervisor provided no response, the complaint should note no response was given.
- c. Upon receipt of the formal complaint, the director/supervisor/department head must schedule a meeting with the employee within five working days to discuss the complaint. Within five working days after the discussion, the director/supervisor/department head should issue a decision both in writing and orally to the employee filing the complaint.

### ***Step 3: Appeal of Decision***

- a. If the employee is dissatisfied with the decision of the director/supervisor/department head, the employee may, within five working days, appeal this decision in writing to the superintendent's office.
- b. The superintendent or designee may call a meeting with the parties directly involved to facilitate a resolution. Or the superintendent or designee may refer complaints to a review committee if it believes that the complaint raises serious questions of fact or interpretation of policy. The superintendent or designee may gather further information from involved parties.
- c. The superintendent or designee should issue a decision both in writing and orally to the employee filing the complaint within five days.

### **Additional Guidance**

If an employee fails to appeal from one level to the next level of this procedure within the time limits set forth above, the problem should be considered settled on the basis of the last decision and the problem should not be subject to further consideration.

Because problems are best resolved on an individual basis, the conflict resolution procedure may be initiated only by individual employees and not by groups of employees. All complaints must be made in good faith.

D.C. Everest reserves the right to impose appropriate disciplinary action for any conduct it considers to be disruptive or inappropriate. The circumstances of each situation may differ, and the level of disciplinary action may also vary, depending on factors such as the nature of the offense, whether it is repeated, the employee's work record and the impact of the conduct on the organization.

No D. C. Everest employee will be subject to retaliation for filing a complaint under this policy.

## Grievance Procedure

Policies #3340 and #4340 outline the district's grievance procedures.

## Provisions for Administrative Confidential Employees

### Wage of New Employees

The wage for a new employee shall be determined on the basis of qualifications, skills, training and experience and shall be within the range established for that position.

### Work Year, Week, Day

The normal work year will be fifty-two (52) weeks, the normal workweek will be forty (40) hours, and the normal workday is eight (8) hours, with one-half (1/2) hour being provided for unpaid lunch. These hours can be adjusted by the immediate supervisor on the basis of need.

### Vacation

Effective July 1, 2017:

**Upon Hire:** 1 week (Prorated from the date of hire through June 30, if hired after July 1.)

**Second Year** in the District: One (1) week

**Third Year** in the District: Two (2) weeks

**Eighth Year** in the District: Three (3) weeks

**Fifteenth Year** in the District: Four (4) weeks

**Twenty-Fifth Year** in the District: Five (5) weeks

Vacations shall be scheduled in the automated system and require the approval of the employee's supervisor. As of June 30 each year, up to three (3) days of unused vacation will automatically roll (carry over) into the next work year. Unused days over three (3) will be forfeited. **Special Note: Any employee whose current vacation time exceeds the above outline schedule (years worked and time off) shall be grandfathered until such a time that years worked in the district afford them additional vacation based upon the above schedule.**

### Holidays

The normal holidays for administrative-confidential employees are:

|                  |                           |                    |
|------------------|---------------------------|--------------------|
| July 4           | Friday after Thanksgiving | New Year's Eve Day |
| Labor Day        | Christmas Eve             | New Year's Day     |
| Thanksgiving Day | Christmas Day             | Memorial Day       |

Two (2) personal leave days may be taken each year at a time approved by the employee's supervisor.

In the event a holiday falls within an employee's vacation period or on a weekend, the employee shall be granted an additional day's vacation.

## Provisions for At-Will Hourly Employees

### Work Year, Week, Day

The normal work year for full-time staff will be fifty-two (52) weeks, the normal workweek will be forty (40) hours, and the normal workday is eight (8) hours. The normal workday shall be from 8:00 a.m. to 4:30 p.m. during the entire year with one-half (1/2) hour being provided for unpaid lunch. These hours can be adjusted by the immediate supervisor on the basis of need. Overtime may be necessary at times, and the compensation will be by payment at time and one-half for all hours worked, determined by the respective supervisor. Individuals working less than 2,080 hours will have their work year, week and day tailored to the employer's need.

### Wage of New Employees

The wage for a new employee shall be determined on the basis of qualifications, skills, training and experience and shall be within the range established for that position.

### Vacation

Vacations shall be scheduled in the automated system and require the approval of the employee's supervisor. All vacation time shall be used following the period in which it is earned.

The vacation schedule for 52-week staff is as follows:

All vacation will be allocated as of July 1 each year.

Effective July 1, 2017:

**Upon Hire:** 1 week (If hired after July 1, prorated from the date of hire through June 30.)

**Second Year** in the District: One (1) week

**Third Year** in the District: Two (2) weeks

**Eighth Year** in the District: Three (3) weeks

**Fifteenth Year** in the District: Four (4) weeks

**Twenty-Fifth Year** in the District: Five (5) weeks

As of June 30 each year, up to three (3) days of unused vacation will automatically roll (carry over) into the next work year. Unused days over three (3) will be forfeited. **Special Note: Any hourly employee whose current vacation time exceeds the above outline schedule (years worked and time off) shall be grandfathered until such a time that years worked in the district afford them additional vacation based upon the above schedule.**

### Holidays

The normal holidays for at-will employees are as follows:

|                  |                           |                    |
|------------------|---------------------------|--------------------|
| July 4           | Friday after Thanksgiving | New Year's Eve Day |
| Labor Day        | Christmas Eve             | New Year's Day     |
| Thanksgiving Day | Christmas Day             | Memorial Day       |

Two (2) personal leave days may be taken each school year at a time approved by the employee's supervisor.

In the event a holiday falls within an employee's vacation period, or on a weekend, an additional day's vacation shall be granted.

## Provisions for At-Will Salaried Employees

### Work Year, Week, Day

The normal work year for full-time staff will be fifty-two (52) weeks, the normal workweek will be forty (40) hours, and the normal workday is eight (8) hours. The normal workday shall be from 8:00 a.m. to 4:30 p.m. during the entire year with one-half (1/2) hour being provided for unpaid lunch. These hours can be adjusted by the immediate supervisor on the basis of need. Overtime may be necessary at times, and the compensation will be by payment at time and one-half for all hours worked, determined by the respective supervisor. Individuals working less than 2,080 hours will have their work year, week and day tailored to the employer's need.

### Wage of New Employees

The wage for a new employee shall be determined on the basis of qualifications, skills, training and experience and shall be within the range established for that position.

### Vacation

All vacation will be allocated as of July 1 each year.

Effective July 1, 2017 (Note: At-Will employees who work less than 260 days will not receive vacation):

**Upon hire:** 1 week (If hired after July 1, prorated from the date of hire through June 30.)

**Second year** in the district: One (1) week

**Third year** in the district: Two (2) weeks

**Eighth year** in the district: Three (3) weeks

**Fifteenth year** in the district: Four (4) weeks

**Twenty-Fifth year** in the district: Five (5) weeks

Vacations shall be scheduled in the automated system and require the approval of the employee's supervisor. As of June 30 each year, up the three (3) days of unused vacation will automatically roll (carry over) into the next work year. Unused days over three (3) will be forfeited. **Special Note: Any hourly employee whose current vacation time exceeds the above outlined schedule (years worked and time off) shall be grandfathered until such a time that years worked in the district afford them additional vacation based upon the above schedule.**

### Holidays

The normal holidays for at-will employees

|                  |                           |                    |
|------------------|---------------------------|--------------------|
| July 4           | Friday after Thanksgiving | New Year's Eve Day |
| Labor Day        | Christmas Eve             | New Year's Day     |
| Thanksgiving Day | Christmas Day             | Memorial Day       |

Two (2) personal leave days may be taken each school year at a time approved by the employee's supervisor.

In the event a holiday falls within an employee's vacation period, or on a weekend, an additional day's vacation shall be granted.

## Provisions for Custodians

### Additional Hours and Overtime - Approval and Assignment

Overtime will be offered by seniority to the employees normally assigned to the building. If no one in the building accepts the overtime it will be offered on a district-wide basis by seniority. Greenheck employees shall be offered overtime occurring within their building by seniority. If no one accepts the overtime, it shall be offered district-wide to those who have been placed on a qualified list established by the district.

Greenheck work schedules will be flexible. However, overtime at the rate of time and one-half (1 ½) will be paid over forty (40) hours to forty-eight (48) hours, and double time will be paid over forty-eight (48) hours. Employees who work at the Greenheck Field House on Sunday shall be paid an additional two dollars per hour.

### Building Checks

One (1) hour's pay at the applicable rate shall be the minimum pay an employee shall receive for each day, Saturday, Sunday, or Holidays, an employee is required to perform a building check.

### Vacation

Vacation days are provided on March 1 of each year. Employees shall earn vacation pursuant to the following schedule: Upon Hire: 1 week (prorated from the date of hire through the last day of February)

**Second year** in the district: One (1) week

**Third year** in the district: Two (2) weeks

**Eighth year** in the district: Three (3) weeks

**Fifteenth year** in the district: Four (4) weeks

**Twenty-fifth year** in the district: Five (5) weeks (Three (3) of the weeks taken during the summer months)

Vacations shall be scheduled in the automated system and require the approval of the employee's supervisor.

**Special Note: Any hourly employee whose current vacation time exceeds the above outline schedule (years worked and time off) shall be grandfathered until such a time that years worked in the district afford them additional vacation based upon the above schedule.**

Employees who work less than 2,080 hours during the twelve months prior to March 1 shall receive a prorated vacation benefit determined by dividing the number of hours actually worked by 2,080 with a resulting number rounded to the closest full day (.1 - .4 rounded down; .5 and above rounded up). Employer provided time off (i.e. vacation, holidays, and sick days) shall be considered hours worked for purposes of this calculation. All vacations earned must be taken by employees and no employee shall be entitled to vacation pay in lieu of vacation except any employee who is laid off, or who quits in addition to giving a two-week notice shall be paid any earned, but unused vacation. If an employee is terminated, they are not entitled to a vacation pay out.

Employees with one (1) week of vacation will be required to take vacation during the months of June, July, and August when teachers are not working. Employees with two (2) or more weeks of vacation will be required to take two (2) weeks of vacation during the months of June, July, or August when teachers are not working or during times in the regular school year when teachers are not working. Summer school does not affect vacation scheduling. The Employer may, at its discretion, allow more than one custodian per building to be on vacation at the same time. Vacation scheduled any other time shall be by mutual agreement between the Employer and the employee.

Split weeks will be allowed for vacation on a mutually-agreed upon basis. Choice of vacation shall be determined by seniority, but said choice shall be subject to notice posted by the employer on or before November 1 of each year, and employees, on a seniority basis, shall have a maximum of two (2) weeks to choose their vacation period. All pre-scheduled vacations must be selected by March 1. During the vacation scheduling period (November 1 – March 1), if an employee forfeits their timely selection, said employee may

choose from available weeks during the remaining selection rotation but will only be given one (1) day to make his/her selection before the next senior employee selects his/her vacation.

### Holidays

Employees shall not be required to work and shall be paid eight (8) hours at the straight time hourly rate for the following nine (9) holidays: (Effective May 1, 2016)

|                  |                           |                    |
|------------------|---------------------------|--------------------|
| July 4           | Friday after Thanksgiving | New Year's Eve Day |
| Labor Day        | Christmas Eve             | New Year's Day     |
| Thanksgiving Day | Christmas Day             | Memorial Day       |

Two (2) personal leave days may be taken each school year at a time approved by the employee's supervisor.

### Sick Leave

#### Sick Leave Accumulation and Use

Each employee shall be granted sick leave credited on March 1 of each year.

## Provisions for Food Service

### Dental Insurance

Food Service employees that wish to participate in the district dental insurance plan will pay 25% of the premium for single and family coverage year around.

### Long-Term Disability Insurance

(Employees hired on or after February 1, 2003, must work a minimum of 600 hours per work year to qualify.)

### Certification

Any employee who earns and maintains certification in the School Nutrition Association for a complete school year will receive a lump sum payment of \$200.00 included with their final paycheck of the current school year. Loss of certification will result in the employee having to start this certification process again as if the employee had never before qualified.

### Holidays

#### Holiday Pay – Less than Twelve Month Employees

All employees working less than twelve months shall not be required to work and shall be paid their normal day's pay for the following seven (7) days - if the day is included in the employee's work year:

|                  |              |
|------------------|--------------|
| Labor Day        | Good Friday  |
| Thanksgiving Day | Memorial Day |
| Christmas Day    |              |

Two (2) personal days may be taken during each year of service at a time approved by the employee's supervisor. Only one personal leave day may be used during a new employee's initial probationary period. An employee who has provided notice of termination will no longer be compensated for personal days.

### Free Meals

Employees will be furnished a daily meal at no charge. The meal must be consumed on the premises. The Supervisor of Food Services will identify what constitutes a meal.

### Sick Leave

All food service employees must sign the Food Employee Reporting Agreement as required by the Food Service Safety Plan and the Marathon County Health Department.

Each employee shall earn one (1) day paid sick leave equal in time to the employee's normal working day, for each month of service. Unused sick leave may accumulate to a maximum of 100 working days. Sick leave may be charged in no less than one-hour increments, and any absence for illness that constitutes less than one (1) hour of the employee's workday will be counted as one (1) hour of sick leave. The district may require a physician's excuse for any absence due to illness. Employees may utilize up to five (5) days of sick leave for the illness, care of, or appointment for a spouse, legally dependent child, parent or self.

## Educational Improvement

Any employee who pursues a course of study approved in advance by the Supervisor of Food Services will receive reimbursement for registration costs. New employees will be required to complete a course in food handling and sanitation as deemed necessary by the Supervisor of Food Services. The district will pay the cost of tuition and compensate the employee their normal rate of pay for scheduled classroom time. The Supervisor of Food Services may require any employee to attend a food handling and sanitation course at any time after initial attendance.

Any employee desiring to become a member of the School Nutrition Association of Wisconsin will have their cost of membership paid for by the district.

## Substitution

Internal substitution of personnel which requires an employee to perform responsibilities at a higher classification level will provide a \$0.50 per hour increase and may be up to a \$0.75 per hour increase above normal wages for hours worked in the higher classification.

## Provisions for Paraprofessionals

### Vacation

Effective July 1, 2017:

**Upon Hire:** 1 week (If hired after July 1, prorated from the date of hire through June 30.)

**Second year** in the district: One (1) week

**Third year** in the district: Two (2) weeks

**Eighth year** in the district: Three (3) weeks

**Fifteenth year** in the district: Four (4) weeks

**Twenty-Fifth year** in the district: Five (5) weeks

As of June 30 each year, up to three (3) days of unused vacation will automatically roll (carry over) into the next work year. Unused days over three (3) will be forfeited. **Special Note: Any hourly employee whose current vacation time exceeds the above outline schedule (years worked and time off) shall be grandfathered until such a time that years worked in the district afford them additional vacation based upon the above schedule.**

### Scheduling of Vacations

Vacations shall be scheduled in the automated system and require the approval of the employee's supervisor.

### Holidays

**Twelve (12) month employees** shall not be required to work and shall be paid their normal day's pay for the following holidays:

|                  |                           |                    |
|------------------|---------------------------|--------------------|
| July 4           | Friday after Thanksgiving | New Year's Eve Day |
| Labor Day        | Christmas Eve             | New Year's Day     |
| Thanksgiving Day | Christmas Day             | Memorial Day       |

Employees who are scheduled to work 12 (twelve) months will receive two (2) personal leave days each year. A personal leave day may be taken at the discretion of the employee with the approval of the supervisor. The number of employees off in a given day shall be determined by the Employer. Personal leave days are to be taken during the year in which they are earned.

All employees working **less than twelve (12) months** shall not be required to work and shall be paid their normal day's pay for the following holidays:

|                        |               |
|------------------------|---------------|
| Labor Day              | Christmas Day |
| Thanksgiving Day       | Memorial Day  |
| Day after Thanksgiving |               |

Employees who are scheduled to work less than 12 (twelve) months will receive one (1) personal leave day each year. A personal leave day may be taken at the discretion of the employee with the approval of the Supervisor. The number of employees off in a given day shall be determined by the Employer. Personal leave days are to be taken during the year in which they are earned.

### Special Provisions

In the event a holiday falls within an employee's vacation period or on a weekend, the employee shall be granted an additional day of vacation at a time mutually agreed to by the employee and their supervisor.

### Work on Holidays

If any holiday falls on a Saturday or Sunday, the employer shall determine the day the holiday will be allowed.

## Provisions for Teachers

### Normal Hours of Work

Regular building hours for teachers shall be eight (8) per day including a duty-free lunch period of at least thirty (30) minutes. The starting and dismissal times, which may vary from school to school, shall be determined by the district. Altered work schedules may be set up with the building principal. On Fridays, teachers may elect to leave 15 minutes early.

For elementary teachers, every effort will be made to allow fifty (50) minutes of preparation time either before or after each student contact day. It is understood that the current practice of scheduling parent/teacher conferences, district, and faculty meetings will still be followed.

Secondary teachers will have preparation time built into their daily schedule.

### Compensation

The district will follow the most current compensation model.

### Teacher Evaluation

Teacher evaluations will follow the Educator Effectiveness Guidelines.

### Teacher Assignments, Vacancies and Transfers

#### Assignments

Grade, subject and activity assignments shall be made by the district taking into consideration the employee's professional training, experience, specific achievements and service to the district. Notice of such assignments will be given to teachers as soon as possible.

The district recognizes the importance of high quality teaching. Secondary level assignments will be made after student registration for courses. A sixth class may be assigned when necessary in lieu of a supervisory duty.

#### Criteria for Teachers

When making transfers, the district shall take the training, experience, specific achievements, service to the district, wishes and convenience of the employee into consideration; however, it is understood that the instructional requirements and best interest of the school system and the pupils are of primary importance in making such decisions.

### Sick Leave

#### Benefit and Accumulation

Teaching staff is granted ten (10) days personal sick leave per year, cumulative to one hundred and twenty (120). Employees assigned less than a full school year will receive pro-rata fewer days leave.

#### Advance Notice to Administration

Teachers who are sick and unable to report for work shall notify the district via **Skyward™** and AESOP. The Board may question or investigate the use of sick leave.

#### Limitations

Sick leave benefits are granted upon sickness of a teacher. Up to five (5) days of accrued sick leave per school year may be used for illness, care of, or appointment for a spouse, legally dependent child, parent, or self. The District encourages staff to make doctor appointments outside working hours whenever possible, but recognizes that from time to time appointments may need to take place during regular working hours. Sick leave may be used in one hour increments to allow for minimal time away from duties for medical appointments.

### Personal/Emergency Leave

Each teacher shall be entitled to one (1) day of absence, non-accumulative, for personal leave with pay each school year. Each teacher with fifteen (15) years of district service shall receive one (1) additional day of personal leave. Such days may not be used during parent-teacher conferences. A limited amount of days will be available at the District's discretion for use the day before or the day after a scheduled vacation and/or holiday. Requests for personal/emergency leave shall be submitted to the building principal. The Principal must be given seventy-two (72) hours written notice and the number of leaves on any given day will be subject to the availability of qualified

substitutes. Teachers shall also be eligible for up to two (2) days of emergency leave each school year with pay. However, in the event that a teacher uses both days of emergency leave, no personal leave will be available to that teacher for that school year. Furthermore, if a teacher uses the one (1) day of personal leave, that teacher will only have one (1) day of emergency leave available for that school year. An emergency is a serious situation or occurrence that develops suddenly and calls for immediate attention.

Teachers requesting emergency leave must do so in writing to their building Principal stating the nature of the emergency. Emergency leave shall also be non-accumulative.

### **Unpaid Leave of Absence**

A leave of absence without compensation for a period of up to one semester or (1) school year may be considered provided a suitable replacement can be obtained.

Request for leave of absence shall be made to the Director of Human Resources by March 1 of the year preceding the year that the leave commences.

Health and dental insurance benefits will be available to the teacher while on leave at no cost to the District under COBRA provisions.

Administration may approve up to five (5) days of unpaid leave during a two-year period. A fourteen-day advance written notice is requested. All unpaid leave will be subject to the availability of qualified substitutes.

### **Voluntary Early Retirement**

#### **Application**

Irrepealable requests for participation in the voluntary early retirement plan must be filed with the Director of Human Resources no later than March 10<sup>th</sup> of the year in which the teacher wishes to retire in order to qualify for early retirement in that year. This policy shall not apply to any teacher who is discharged or non-renewed.

Teachers who complete and submit the irrevocable early retirement form to the Director of Human Resources by December 31 prior to the year of retirement will receive a \$750 incentive. This is for retirees only. Resignations do not apply. This incentive payment will be added to their second payroll check in January.

Thank you  
for your donation  
to the Honor Flight in  
memory of my dad. He  
loved that trip and was very  
thankful for the opportunity  
to visit Washington, D.C.  
Sincerely  
Tammy Fischer

To know you are with  
us in our time of *Sorrow*  
Sharing our prayers,  
Today & tomorrow

*God* gives us comfort in the  
form of family & friends.

May His peace be with you,  
His *love* never ends.

*The Family of*  
*Vilas 'Max' Cihaski*



1/12/2017

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

Dear Friends of the Never Forgotten Honor Flight,

We would like to thank you for your generous support of the Never Forgotten Honor Flight. Your contribution of \$50 in memory of Vilas Cihaski will help us continue our work to honor veterans in North Central Wisconsin.

With the help of hundreds of volunteers and with generous financial donations like yours, we have been able to make 26 flights since our beginning in 2009—as well as continued flights in progress for the Spring of 2017. To date, we have been able to give 2388 WWII, Korean and Vietnam era veterans the opportunity to visit “their memorials” in Washington D.C. at no cost to the veterans. This is only possible with your generous support.

We would also like to make clear that no goods or services were provided to you in return for your contribution.

We offer our sincere gratitude to you for helping us further this wonderful and important cause. For more information, please visit [www.neverforgottenhonorflight.org](http://www.neverforgottenhonorflight.org).

Yours very truly,

Richard A. Jarvis  
Treasurer  
Never Forgotten Honor Flight  
(715) 571-1834

**Never Forgotten**

**Honor Flight**

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*Proud member of the  
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