



– 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 School Board Meeting of October 25, 2017 3
  - B. Recommended Employment/Resignations/Contract Adjustments 7
  - C. Treasurer's Report - General/Other Fund Bills 9
  - D. Balance Sheet 26
  - E. Budget Transfers 34
  - F. Grant Application(s)/Budget(s) Approval
  - G. Fund Raising Requests
  - H. Course Options
  - I. Gift/Bequests
    - 1. Donation from J&D Tube Benders Inc. 40
  - J. Second Reading of Policies
    - 1. po5136 Personal Communication Devices 41
    - 2. po9700 Relations with Special Interest Groups 44
- VII. Reports/Considerations**
  - A. WASB Legislative Network Member
  - B. CESA Representative
  - C. Student Representative
- VIII. Superintendent**
  - A. Update on Student Activities

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

B. Suburan School Superintendents Conference	
C. Update Regarding Community Meeting on November 2	
<b>IX. Unfinished Business</b>	
A. Board Goals	
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<b>X. New Business</b>	
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3. Student Out of State Travel	
a. Junior High Spanish Trip to Spain June 2019	164
b. Senior High Trip to Europe Summer of 2019	165
B. Informational Items	
1. 2018 School Board Election Schedule	166
<b>XI. Petitions and Communications</b>	
A. Memorial Thank You from Family of Douglas Hall (Father-in-Law of Kim Hall)	204
B. Memorial Thank You from Family of Elizabeth Batten (Mother of Kathy Heller)	205
<b>XII. Future Meeting Dates</b>	
A. Next Regular Board Meeting	
1. Wednesday, December 13, 2016, 6:30 p.m. DCE Administration Building	
2. Wednesday, January 24, 2018, 6:30 p.m. DCE Administration Building Board Room	
B. Other Upcoming Meetings	
1. School Board Retreat D.C. Everest Administration Building December 6, 5:30-7:30 p.m.	
2. School Board Retreat D.C. Everest Administration Building January 10, 5:30-7:30 p.m.	
<b>XIII. Adjourn</b>	



–MINUTES–

**I. Call to Order**

**II. Roll Call**

Members present were Schaefer, Stroik, Dickerson, Ackermann, Kasten, and Jablonski. Xiong was absent. Also present were Superintendent Gilmore and Assistant Superintendent's Lechner and Stoskopf and student representative substitute Libby Radies.

**III. Pledge of Allegiance**

**IV. Approval of Agenda**

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

**V. Hearing of Delegations**

No one addressed the Board.

**VI. Consent Agenda**

Kasten requested Item I. Bus Accident Reports be removed for further discussion.

Motion by Stroik, second by Schaefer to approve the remaining consent agenda. With a roll call vote, Schaefer - yes, Stroik-yes, Dickerson-yes, Ackermann-yes, Kasten-yes, Jablonski-yes. All yes, motion carried.

**A. Approval of Minutes**

1. Regular School Board Meeting of September 27, 2017

2. Annual Meeting/Budget Hearing from September 27, 2017

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

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

**D. Balance Sheet**

**E. Budget Transfers**

**F. Fundraising Requests**

**G. Youth Options**

**H. Gift/Bequests**

**I. Bus Accident Reports**

1. October 11, 2017

2. October 16, 2017

**J. Second Reading of Policies**

1. po2260 Nondiscrimination and Access to equal Educational Opportunity - Revised

2. po2411 School Counseling and Academic and Career Planning - Revised

3. po3120.01 Job Descriptions - Revised

4. po3122.01 Drug-Free Workplace - Revised

5. po4122.10 Drug-Free Workplace - Revised
6. po5610 Suspension and Expulsion - Revised
7. po5830 Student Fundraising - Revised
8. po6605 Crowdfunding - New
9. po7540.06 District-Issued Staff Email Account - Revised
10. po8305 Information Security - New
11. po8320.01 Unauthorized Acquisition of Staff Personal Information - Revised
12. po8452 Automated External Defibrillators (AED) - New
13. po8800 Religious and Patriotic Ceremonies and Observances – Revised

Motion by Kasten, second by Stroik to approve the bus accident reports. With a voice vote, all yes, motion carried.

## **VII. Reports/Considerations**

- A. WASB Legislative Network Member - Xiong absent, no report.
- B. CESA Representative – Ackermann reported the teacher certification program is moving along well with continued interest and the PAC agendas are being revised due to new state ruling.
- C. Student Representative –Radies reported students are performing at State Honors band, Homecoming dance at school had over 800 students in attendance. Last week the blood drive had a great turnout. There will be a Halloween costume contest Oct. 31 with grand prize of \$200.

## **VIII. Superintendent**

- A. National Blue Ribbon School for closing the achievement gap – Mountain Bay
- B. EdTech Keynote

## **IX. Unfinished Business**

- A. Board Goals – nothing to report at this time.

## **X. New Business**

### **A. Action Items**

1. Initial Resolution Authorizing General Obligation Bonds in an Amount Not to Exceed \$25,000,000 and Calling a Public Hearing in Connection Therewith  
Motion by Kasten, second by Schaefer for an initial resolution authorizing general obligation bonds in an amount not to exceed \$25,000,000 and calling a public hearing in connection therewith. With a roll call vote, Schaefer-yes, Stroik-yes, Dickerson-yes, Ackermann-yes, Kasten-yes, Jablonski-yes. All yes, motion carried.
2. 2017-2018 Budget and Tax Levy Approvals  
Motion by Schaefer, second by Kasten to approve the final 2017-2018 budget for all funds with an expenditure budget for all funds in the amount of \$80,996,185 after Fund 27 transfer. With a roll call vote, Schaefer-yes, Stroik-yes, Dickerson-yes, Ackermann-yes, Kasten-yes, Jablonski-yes. All yes, motion carried.

Motion by Kasten, second by Ackermann to approve the final tax levy total of \$25,161,256 with each municipality's amount as indicated on the attached

recommendation. With a roll call vote, Schaefer-yes, Stroik-yes, Dickerson-yes, Ackermann-yes, Kasten-yes, Jablonski-yes. All yes, motion carried.

3. Health and Dental Insurance Recommendations

Motion by Kasten, second by Schaefer to approve the health and dental rates as recommended by the administration on the attached documentation. With a voice vote, all yes, motion carried.

4. First Reading of Policies

Motion by Kasten, second by Scheafer to approve policies 5136 and 9700 on first reading. With a voice vote, all yes, motion carried.

a. po5136 Personal Communication Devices - Revised

b. po9700 Relations with Non-School Affiliated Groups - Revised

5. Athletic Handbook/Insurance

Motion by Kasten, second by Dickerson to accept the changes to the Athletic Handbook as submitted. With a voice vote, all yes, motion carried.

6. Appointment of WASB Assembly Delegate

Motion by Stroik, second by Jablonskoi for Yee Leng Xiong to be the Board's WASB delegate at the State Education Convention in January. With a voice vote, all yes, motion carried.

7. Adjust November Meeting Start Time

Motion by Ackermann, second by Stroik to move the start time of the November 15 School Board meeting to 5:00 p.m. Ackermann/Stroik

B. Informational Items

1. WASB Convention - January 17-19, 2018. Registration begins Nov. 1. We need a count of who will attend for hotel rooms.

**XI. Petitions and Communications**

- A. Memorial Tribute Thank You – none were received this month.

**XII. Future Meeting Dates**

A. Upcoming Board Meetings

1. WASB Region 5 Meeting  
October 26, 2017, at 6:00 p.m.  
Holiday Inn Cedar Creek
2. Public Hearing  
November 1, 2017, at 5:00 p.m.  
Administration Building Board Room
3. November 2, 2017, 6:00 p.m.  
Referendum Committee Meeting  
D.C. Everest Junior High
4. Regular Board Meeting  
November 15, 2017, TBA  
Administration Board Room
5. Referendum Committee Meeting  
November 15, 2017, 6:00 p.m.  
Administration Board Room

**XIII. Meeting adjourned at 7:19 p.m.**

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

Respectfully submitted,

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Rita A. Kasten, Clerk

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Ellen Suckow, Executive Assistant to the  
Superintendent & School Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the November 15, 2017, meeting of the School Board.

## Recommended Employment/Resignations/Contract Adjustments

### Recommended Employment

#### Support Staff

<i><b>Name</b></i>	<i><b>Position/Building</b></i>	<i><b>FTE</b></i>	<i><b>Start</b></i>
Kelly Stegmann	Secretary to Athletic Director - SH	.88	11/8/2017

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

<i><b>Name</b></i>	<i><b>Position/Building</b></i>	<i><b>Reason</b></i>	<i><b>Effective Date</b></i>
Michael Brill	Housekeeper – Weston/Idea	Resignation	11/13/2017
Michelle Sharkey-Gregurich	Health Asst. – Mountain Bay	Resignation	11/10/2017
Annette Ziert	Food server - MB	Resignation	11/01/2017
Jill Rademan-Pugh	Special Education Teacher - WE	Resignation with damages of \$3,000.00	11/21/2017

### Contract Adjustments

#### Support Staff

<i><b>Name</b></i>	<i><b>Position From</b></i>	<i><b>Position To</b></i>	<i><b>Effective Date</b></i>
Xang (Sam) Yang	Housekeeper-SH	Class I Cust - GFH	11/12/2017

DCE Middle School				
Name	Position	Begin	End	%
Beitzel, Erik	Student Council	9/4/17	6/5/18	4
Meuret, Stephanie	Basketball 7th Girls Assistant Coach	1/4/18	3/8/18	5
Ramcheck, Nicholas	Basketball 7th Boys Assistant Coach	10/18/17	12/21/17	6
Soukup, Cori	Student Council	9/4/17	6/5/18	4
DCE Junior High School				
Name	Position	Begin	End	%
Schommer, Mark	8th Grade Boys Assistant	10/24/17	12/22/17	6
DCE Senior High School				
Name	Position	Begin	End	%
Bouldin, George	Boys Basketball - Varsity Head Coach	11/13/17	3/17/18	16
Brown, Stephen	Girls Hockey - Varsity Assistant Coach	11/6/17	3/3/18	10.53
Bullis, Matthew	Girls Basketball - Varsity Head Coach	11/6/17	3/10/18	19
du Vair, Jacques	Girls Hockey - JV Assistant Coach	11/6/17	3/3/18	7.90
Hanke, Mike	Boys Hockey - Varsity Assistant	11/6/17	3/3/18	12
Hayes, Myranda	Girls Hockey - JV Head Coach	11/6/17	3/3/18	7.90
Helke, Colin	Boys Hockey - JV Head Coach	11/6/17	3/3/18	9
Lehrke, Eric	Wrestling - Varsity Head Coach	11/17/17	3/2/18	19
Levake, Ciera	Mock Trial Co-Advisor	9/5/17	6/7/18	2.50
Mathies, Michael	Girls Basketball - Varsity Assistant Coach	11/6/17	3/10/18	11
Schulz, Andrew	Girls Basketball - JV Head Coach Coach	11/6/17	3/10/18	9
Susens, Peter	Girls Hockey - Varsity Head Coach	11/6/17	3/3/18	13.52
VanSlyke, Dan	Boys Hockey - Varsity Head Coach	11/6/17	3/3/18	19

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

TREASURER'S REPORT

NOVEMBER 8, 2017

CASH BALANCE AS OF OCTOBER 18, 2017	(\$70,859.10)	
INVESTMENT ACCOUNT TRANSFERS		\$2,328,765.62
RECEIPTS CR#24498 - CR#24599	\$2,949,314.36	
CHECKS FOR APPROVAL #20544 - #220686, #220738 ACH: #171800768 - # 171800941		\$678,172.10
<u>VOIDS:</u>		
CK#220415, #220599	\$1,391.76	
CASH BALANCE AS OF NOVEMBER 8, 2017		(\$127,090.70)
	<hr/>	
	\$2,879,847.02	\$2,879,847.02
	<hr/> <hr/>	

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER(10/18/2017-11/08/2017)**

<b>CHECK NUMBER</b>	<b>VENDOR</b>	<b>INVOICE NUMBER</b>	<b>CHECK DATE</b>	<b>AMOUNT</b>
220544	LAMERS BUS LINES, INC.	518950	10/20/2017	1,106.00
220545	SKILLSUSA	11501	10/20/2017	23.00
220546	WI ASSOC OF SKILLSUSA ATTN: CTSO ACCOU	536297	10/20/2017	90.00
220547	ABT WATER TREATMENT INC	20147	10/20/2017	1,261.29
220548	ALVIS, ROBBY	PR, RA, 10/5	10/20/2017	30.00
220549	ANDERSON, ARICA MARIE	ANDERSON101217	10/20/2017	221.25
220550	APEX PLUMBING & PIPING, LLC	1045	10/20/2017	3,490.00
220551	ARENA WAREHOUSE, LLC	1635	10/20/2017	720.50
220552	BEHRENS, MIKE	PR, MB, 10/6	10/20/2017	30.00
220553	BELKEY, PAUL	PR, PB, 8/25	10/20/2017	150.00
220554	BENNETT HARDWOODS INC	11751	10/20/2017	526.00
220555	BERNDT, DARYL	PR, DB, 10/2	10/20/2017	30.00
220556	BIG UNIVERSE, INC.	12905	10/20/2017	1,799.00
220557	BLOCK, MARLIN	PR, MB, 10/2	10/20/2017	30.00
220558	BOELTER COMPANIES, THE	96233312	10/20/2017	1,012.65
220558	BOELTER COMPANIES, THE	96244196	10/20/2017	159.82
220558	BOELTER COMPANIES, THE	96244195	10/20/2017	13.50
220559	CATURA'S MARTIAL ARTS	Invoice 9/28	10/20/2017	1,916.80
220559	CATURA'S MARTIAL ARTS	Invoice 10/14	10/20/2017	1,425.64
220560	CHAVEZ, JAMIE	43009	10/20/2017	5.00
220561	DOESCHER, LAUREN	43009	10/20/2017	156.91
220562	FAHRNER ASPHT SEALERS LLC	7109301-000002	10/20/2017	3,500.00
220563	FEDEX, INC.	5-957-95359	10/20/2017	35.80
220564	GORDON FOOD SERVICE INC	10376139	10/20/2017	-24.79
220564	GORDON FOOD SERVICE INC	181136075	10/20/2017	935.67
220564	GORDON FOOD SERVICE INC	181136073	10/20/2017	265.72
220564	GORDON FOOD SERVICE INC	181136071	10/20/2017	7,089.87
220564	GORDON FOOD SERVICE INC	181136064	10/20/2017	86.73
220564	GORDON FOOD SERVICE INC	181136065	10/20/2017	19.23
220564	GORDON FOOD SERVICE INC	180913774	10/20/2017	473.46
220564	GORDON FOOD SERVICE INC	180913773	10/20/2017	30.97
220564	GORDON FOOD SERVICE INC	180913772	10/20/2017	217.54
220564	GORDON FOOD SERVICE INC	180913766	10/20/2017	2,168.67
220564	GORDON FOOD SERVICE INC	180913768	10/20/2017	85.58
220564	GORDON FOOD SERVICE INC	180977132	10/20/2017	501.39
220564	GORDON FOOD SERVICE INC	180977138	10/20/2017	2,536.69
220564	GORDON FOOD SERVICE INC	180977136	10/20/2017	17.43
220564	GORDON FOOD SERVICE INC	180977141	10/20/2017	622.75
220564	GORDON FOOD SERVICE INC	180977134	10/20/2017	27.67
220564	GORDON FOOD SERVICE INC	180977139	10/20/2017	294.96
220564	GORDON FOOD SERVICE INC	180977129	10/20/2017	1,776.59
220564	GORDON FOOD SERVICE INC	180977137	10/20/2017	1,384.97
220564	GORDON FOOD SERVICE INC	180977130	10/20/2017	4,375.28
220564	GORDON FOOD SERVICE INC	180977135	10/20/2017	2.89
220564	GORDON FOOD SERVICE INC	180977140	10/20/2017	53.41

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<b>CHECK NUMBER</b>	<b>VENDOR</b>	<b>INVOICE NUMBER</b>	<b>CHECK DATE</b>	<b>AMOUNT</b>
220564	GORDON FOOD SERVICE INC	181136067	10/20/2017	63.76
220564	GORDON FOOD SERVICE INC	181136069	10/20/2017	577.70
220564	GORDON FOOD SERVICE INC	181136066	10/20/2017	36.07
220564	GORDON FOOD SERVICE INC	181136070	10/20/2017	983.16
220564	GORDON FOOD SERVICE INC	181136068	10/20/2017	2,735.85
220564	GORDON FOOD SERVICE INC	181076199	10/20/2017	64.09
220564	GORDON FOOD SERVICE INC	181076204	10/20/2017	362.03
220564	GORDON FOOD SERVICE INC	181076198	10/20/2017	29.10
220564	GORDON FOOD SERVICE INC	181076200	10/20/2017	11.71
220564	GORDON FOOD SERVICE INC	181076206	10/20/2017	179.96
220564	GORDON FOOD SERVICE INC	181076202	10/20/2017	1,726.74
220564	GORDON FOOD SERVICE INC	181076197	10/20/2017	156.94
220564	GORDON FOOD SERVICE INC	181076203	10/20/2017	43.27
220564	GORDON FOOD SERVICE INC		10/20/2017	0.00
220565	GROSSKLAUS, THOMAS	PR, TG, 10/2	10/20/2017	30.00
220566	GUARDIAN PEST SOLUTIONS	42979	10/20/2017	410.65
220567	GUENSBURG KENNEDY, JAMIE	51818	10/20/2017	43.10
220568	HABECK, MIKE	PR, MH, 10/6	10/20/2017	30.00
220569	HALL, JAMES	52545	10/20/2017	40.00
220570	HAPPY MAC, INC; HAPPY MAC DIGITAL ELECTII	70060	10/20/2017	79.95
220571	HARBERT, MICHAEL	PR, MH, 10/3	10/20/2017	100.00
220572	HEID MUSIC COMPANY, INC.	1898355	10/20/2017	71.98
220573	HEIL, ZACHARY	PR, ZH, 10/12	10/20/2017	35.00
220574	HER, PIA	42979	10/20/2017	55.08
220575	HORST DISTRIBUTING INC	68527-000	10/20/2017	546.88
220575	HORST DISTRIBUTING INC	68503-000	10/20/2017	12.76
220575	HORST DISTRIBUTING INC	68469-000	10/20/2017	55.22
220575	HORST DISTRIBUTING INC	68486-000	10/20/2017	505.60
220575	HORST DISTRIBUTING INC	68572-000	10/20/2017	210.34
220576	INDIANHEAD FOODSERVICE DISTRIBUTOR	626540	10/20/2017	702.00
220577	JOSTENS, INC.	6210	10/20/2017	4,000.00
220578	KENITZER, DICK	PR, RK, 10/2	10/20/2017	65.00
220579	KYLES CONSULTING LLC	43018	10/20/2017	560.00
220580	LORENZ CORPORATION, THE	RV1984853	10/20/2017	99.95
220581	MALBRIT MECHANICAL INC	177325	10/20/2017	1,098.92
220582	MARQUARDT STAMP AND SIGN	48266	10/20/2017	19.95
220583	MASSEY, LISA	42979	10/20/2017	184.68
220584	MISHLER, KRISTY	42979	10/20/2017	92.34
220585	MS GRAPHICS, LLC	10.03.2017	10/20/2017	210.00
220586	O'HEARN, SHANNON	21686	10/20/2017	11.50
220587	ORIENTAL TRADING CO INC	685736748-01	10/20/2017	149.78
220588	P'NG, OLIVIA	P'NG- Scholarship	10/20/2017	500.00
220589	PETERSON, WENDY	PR, WP, 10/3	10/20/2017	35.00
220590	PLANK ROAD PUBLISHING INC	18-014265	10/20/2017	112.45
220591	ROTHSCHILD WATERWORKS	Jul.Aug.Sep2017	10/20/2017	1,276.10

**DC EVEREST AREA SCHOOL DISTRICT  
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<b>CHECK NUMBER</b>	<b>VENDOR</b>	<b>INVOICE NUMBER</b>	<b>CHECK DATE</b>	<b>AMOUNT</b>
220592	SCHMITZ, KURT	PR, KS, 10/6	10/20/2017	30.00
220593	SCHWAN, MARTY	PR, MS, 10/6	10/20/2017	30.00
220594	SHRED-IT USA	8123292209	10/20/2017	71.48
220595	SOMERS, SHERRY	52605	10/20/2017	13.55
220596	STAPLES ADVANTAGE	3354825722	10/20/2017	-228.90
220596	STAPLES ADVANTAGE	3354825716	10/20/2017	-15.40
220596	STAPLES ADVANTAGE	3354825755	10/20/2017	52.89
220596	STAPLES ADVANTAGE	3354825754	10/20/2017	17.38
220596	STAPLES ADVANTAGE	3354825714	10/20/2017	137.45
220596	STAPLES ADVANTAGE	3354825731	10/20/2017	78.70
220596	STAPLES ADVANTAGE	3354825652	10/20/2017	0.95
220596	STAPLES ADVANTAGE	3354825654	10/20/2017	19.67
220596	STAPLES ADVANTAGE	3354825655	10/20/2017	9.34
220596	STAPLES ADVANTAGE	3354825656	10/20/2017	55.34
220596	STAPLES ADVANTAGE	3354825657	10/20/2017	6.56
220596	STAPLES ADVANTAGE	3354825658	10/20/2017	21.01
220596	STAPLES ADVANTAGE	3354825659	10/20/2017	-20.99
220596	STAPLES ADVANTAGE	3354825660	10/20/2017	20.59
220596	STAPLES ADVANTAGE	3354825661	10/20/2017	41.98
220596	STAPLES ADVANTAGE	3354825662	10/20/2017	33.98
220596	STAPLES ADVANTAGE	3354825664	10/20/2017	28.58
220596	STAPLES ADVANTAGE	3354825665	10/20/2017	146.48
220596	STAPLES ADVANTAGE	3354825666	10/20/2017	130.18
220596	STAPLES ADVANTAGE	3354825668	10/20/2017	78.28
220596	STAPLES ADVANTAGE	3354825670	10/20/2017	230.38
220596	STAPLES ADVANTAGE	3354825671	10/20/2017	100.85
220596	STAPLES ADVANTAGE	3354825672	10/20/2017	170.07
220596	STAPLES ADVANTAGE	3354825679	10/20/2017	35.07
220596	STAPLES ADVANTAGE	3354825680	10/20/2017	29.18
220596	STAPLES ADVANTAGE	3354825696	10/20/2017	126.58
220596	STAPLES ADVANTAGE	3354825685	10/20/2017	88.35
220596	STAPLES ADVANTAGE	3354825687	10/20/2017	36.00
220596	STAPLES ADVANTAGE	3354825689	10/20/2017	13.17
220596	STAPLES ADVANTAGE	3354825690	10/20/2017	47.58
220596	STAPLES ADVANTAGE	3354825692	10/20/2017	17.91
220596	STAPLES ADVANTAGE	3354825693	10/20/2017	65.67
220596	STAPLES ADVANTAGE	3354825695	10/20/2017	5.99
220596	STAPLES ADVANTAGE	3354825711	10/20/2017	28.83
220596	STAPLES ADVANTAGE	3354825712	10/20/2017	7.52
220596	STAPLES ADVANTAGE	3354825718	10/20/2017	115.67
220596	STAPLES ADVANTAGE	3354825724	10/20/2017	117.64
220596	STAPLES ADVANTAGE	3354825725	10/20/2017	28.51
220596	STAPLES ADVANTAGE	3354825726	10/20/2017	36.03
220596	STAPLES ADVANTAGE	3354825727	10/20/2017	11.28
220596	STAPLES ADVANTAGE	3354825681	10/20/2017	133.71

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER(10/18/2017-11/08/2017)**

<b>CHECK NUMBER</b>	<b>VENDOR</b>	<b>INVOICE NUMBER</b>	<b>CHECK DATE</b>	<b>AMOUNT</b>
220596	STAPLES ADVANTAGE	3354825697	10/20/2017	36.84
220596	STAPLES ADVANTAGE	3354825698	10/20/2017	730.06
220596	STAPLES ADVANTAGE	3354825702	10/20/2017	1.69
220596	STAPLES ADVANTAGE	3354825703	10/20/2017	18.69
220596	STAPLES ADVANTAGE	3354825706	10/20/2017	-18.69
220596	STAPLES ADVANTAGE	3354825708	10/20/2017	123.45
220596	STAPLES ADVANTAGE	3354825709	10/20/2017	15.06
220596	STAPLES ADVANTAGE	3354825710	10/20/2017	127.16
220596	STAPLES ADVANTAGE	3354825729	10/20/2017	31.45
220596	STAPLES ADVANTAGE	3354825730	10/20/2017	7.49
220596	STAPLES ADVANTAGE	3354825737	10/20/2017	58.59
220596	STAPLES ADVANTAGE	3354825738	10/20/2017	835.95
220596	STAPLES ADVANTAGE	3354825748	10/20/2017	212.40
220596	STAPLES ADVANTAGE	3354825752	10/20/2017	50.32
220596	STAPLES ADVANTAGE	3354825758	10/20/2017	55.46
220596	STAPLES ADVANTAGE	3354825761	10/20/2017	236.34
220596	STAPLES ADVANTAGE	3354825769	10/20/2017	59.99
220596	STAPLES ADVANTAGE	3354825771	10/20/2017	-59.99
220596	STAPLES ADVANTAGE	3354825750	10/20/2017	5.49
220596	STAPLES ADVANTAGE	3354825772	10/20/2017	69.44
220596	STAPLES ADVANTAGE	3354825778	10/20/2017	29.88
220596	STAPLES ADVANTAGE	3354825779	10/20/2017	173.52
220596	STAPLES ADVANTAGE		10/20/2017	0.00
220596	STAPLES ADVANTAGE		10/20/2017	0.00
220596	STAPLES ADVANTAGE		10/20/2017	0.00
220596	STAPLES ADVANTAGE		10/20/2017	0.00
220596	STAPLES ADVANTAGE		10/20/2017	0.00
220597	STEVENS PT AREA HS SPASH	WVC Cross Country	10/20/2017	334.41
220598	TRAIN 4 YOUR BEST	19023	10/20/2017	425.00
220599	TRIARCO ARTS & CRAFTS	651676	10/20/2017	1,356.76
220600	WAUSAU EARLY BIRD ROTARY	1310	10/20/2017	145.00
220601	WAUSAU WEST HIGH SCHOOL	10162017	10/20/2017	100.00
220601	WAUSAU WEST HIGH SCHOOL	CC, Tennis, 9/28	10/20/2017	19.28
220602	WEIK, RICHARD	PR, DW, 10/6	10/20/2017	35.00
220603	WI RAPIDS LINCOLN HS	CC, Volleyball, 9/16	10/20/2017	158.95
220604	WILDERNESS RESORTS	62354	10/20/2017	164.00
220605	WOLFGRAM, CURT	42979	10/20/2017	266.74
220606	KOHN LAW FIRM SC	10272017A	10/27/2017	282.23
220607	MARK HARRING STANDING CHAPTER 13 TRU	10/27/2017A	10/27/2017	1,526.24
220608	MESSERLI & KRAMER PA	10/27/2017A	10/27/2017	336.64
220609	RIVERVIEW LAW OFFICE, PLLC	10/27/2017A	10/27/2017	177.93
220610	UNEMPLOYMENT INSURANCE	10/27/2017A	10/27/2017	50.00
220611	UNITED WAY OF MARATHON CNTY	20171027ADUWAY	10/27/2017	787.00
220612	ARETELABS	1115	10/27/2017	225.00
220613	ASPIRUS AT HOME-MEDICAL EQUIPMENT	239849-7022	10/27/2017	350.00

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220614	BENNETT HARDWOODS INC	MS2017411	10/27/2017	850.00
220615	CENTURY LINK	1421702190	10/27/2017	203.25
220616	COMPLETE OFFICE OF WISCONSIN	132197	10/27/2017	412.86
220617	CPM EDUCATIONAL PROGRAM	1705955-IN	10/27/2017	759.55
220618	EARLL, MARK	43009	10/27/2017	50.00
220619	FEDEX, INC.	5-964-91684	10/27/2017	26.00
220620	FRANKLIN, CHERYL	Franklin 2017 DPI	10/27/2017	125.00
220621	GOPHER SPORT, INC.	9883922	10/27/2017	199.02
220622	GORDON FOOD SERVICE INC	181136072	10/27/2017	77.96
220623	GREINER, JOHN	10102017	10/27/2017	124.75
220624	HOUGHTON MIFFLIN HARCOURT, INC.	710078524	10/27/2017	2,200.00
220625	LAKESHORE LEARNING MAT	2741251017	10/27/2017	191.79
220626	LAMERS BUS LINES, INC.	519701	10/27/2017	92.96
220626	LAMERS BUS LINES, INC.	519702	10/27/2017	216.30
220626	LAMERS BUS LINES, INC.	519064	10/27/2017	92.26
220626	LAMERS BUS LINES, INC.	520479	10/27/2017	280,361.81
220626	LAMERS BUS LINES, INC.	519042	10/27/2017	102.17
220626	LAMERS BUS LINES, INC.	519043	10/27/2017	269.51
220626	LAMERS BUS LINES, INC.	519044	10/27/2017	558.73
220626	LAMERS BUS LINES, INC.	519045	10/27/2017	195.66
220626	LAMERS BUS LINES, INC.	519048	10/27/2017	581.69
220626	LAMERS BUS LINES, INC.	519049	10/27/2017	167.74
220626	LAMERS BUS LINES, INC.	519050	10/27/2017	741.30
220626	LAMERS BUS LINES, INC.	519051	10/27/2017	171.19
220626	LAMERS BUS LINES, INC.	519052	10/27/2017	830.08
220626	LAMERS BUS LINES, INC.	519053	10/27/2017	508.67
220626	LAMERS BUS LINES, INC.	519696	10/27/2017	256.49
220626	LAMERS BUS LINES, INC.	519699	10/27/2017	122.35
220626	LAMERS BUS LINES, INC.	519697	10/27/2017	215.80
220626	LAMERS BUS LINES, INC.	519698	10/27/2017	484.64
220626	LAMERS BUS LINES, INC.	519700	10/27/2017	229.16
220626	LAMERS BUS LINES, INC.	519047	10/27/2017	164.25
220626	LAMERS BUS LINES, INC.	519041	10/27/2017	153.36
220626	LAMERS BUS LINES, INC.	519039	10/27/2017	500.26
220626	LAMERS BUS LINES, INC.	519040	10/27/2017	201.99
220626	LAMERS BUS LINES, INC.	519692	10/27/2017	76.68
220626	LAMERS BUS LINES, INC.	519690	10/27/2017	184.85
220626	LAMERS BUS LINES, INC.	519691	10/27/2017	150.16
220626	LAMERS BUS LINES, INC.	519694	10/27/2017	269.56
220626	LAMERS BUS LINES, INC.	519695	10/27/2017	110.98
220626	LAMERS BUS LINES, INC.	519693	10/27/2017	629.77
220626	LAMERS BUS LINES, INC.	519627	10/27/2017	1,454.00
220626	LAMERS BUS LINES, INC.		10/27/2017	0.00
220626	LAMERS BUS LINES, INC.		10/27/2017	0.00
220627	MARA CTY TREASURER'S OFFICE	17101003	10/27/2017	8.00

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<b>CHECK NUMBER</b>	<b>VENDOR</b>	<b>INVOICE NUMBER</b>	<b>CHECK DATE</b>	<b>AMOUNT</b>
220628	MARQUARDT STAMP AND SIGN	48289	10/27/2017	19.95
220628	MARQUARDT STAMP AND SIGN	48290	10/27/2017	26.00
220629	MIDLAND PLASTIC INC	1358862	10/27/2017	210.80
220630	MISHLER, KRISTY	42856	10/27/2017	102.06
220630	MISHLER, KRISTY	42887	10/27/2017	24.80
220631	NASCO INC - EDUCATION	667203	10/27/2017	41.52
220631	NASCO INC - EDUCATION	622769	10/27/2017	26.20
220631	NASCO INC - EDUCATION	649211	10/27/2017	39.12
220631	NASCO INC - EDUCATION	627602	10/27/2017	1,005.28
220632	NOTRE DAME DE LA BAIE ACADEMY	CC, 10/3, Golf	10/27/2017	35.00
220633	OTIS ELEVATOR CO	CVW65086B17	10/27/2017	1,004.43
220634	RAMSEY, MELISSA	42979	10/27/2017	12.96
220635	RAPTOR EDUC GROUP INC	031-17	10/27/2017	80.00
220636	ROBERTS, ALISA	23210	10/27/2017	20.20
220637	ROYER, CYNTHIA	Royer	10/27/2017	77.64
220638	STAPLES ADVANTAGE	3354825669	10/27/2017	209.97
220639	STOCKMAN, BRENDA	51595	10/27/2017	26.40
220640	TEACHER CREATED RESOURCES INC	5972104	10/27/2017	29.96
220641	TRAIN 4 YOUR BEST	2880	10/27/2017	2,000.00
220642	TRANE CO, THE	38411664a	10/27/2017	70.00
220643	VOYAGER SOPRIS LEARNING	1870196	10/27/2017	171.60
220644	WALSWORTH PUBLISHING CO	8-02673-0	10/27/2017	4,690.00
220645	WOOD, KERRA	52747	10/27/2017	7.35
220646	CENTRAL WI MATH LEAGUE	DCE2017STRICK	11/3/2017	292.50
220647	KALAHARI RESORT CONV CTR	Hotel Reservation	11/3/2017	144.27
220648	SCHOOL NUTRITION ASSN	611671	11/3/2017	11.00
220648	SCHOOL NUTRITION ASSN	MemberID589162	11/3/2017	15.00
220649	VITERBO UNIVERSITY	Viterbo 548-018	11/3/2017	330.00
220650	WI DECA	1121056	11/3/2017	100.00
220651	APEX PLUMBING & PIPING, LLC	1053	11/3/2017	2,225.00
220652	BETHLEHEM COMM-RO.,INC.	BETH-4K-OCT17	11/3/2017	7,791.60
220653	BOELTER COMPANIES, THE	96256457	11/3/2017	957.70
220653	BOELTER COMPANIES, THE	96256458	11/3/2017	8.70
220654	BURGOYNES TOILET RENT & SEPTIC	55253	11/3/2017	870.00
220655	CELLCOM - WAUSAU	189572	11/3/2017	558.47
220656	CHULA VISTA RESORT	G09367	11/3/2017	82.00
220657	COUNCIL FOR ENVIRONMENTAL ED.	82-0377903	11/3/2017	85.33
220658	ECOLAB, INC.	7338555	11/3/2017	1,176.92
220659	FAHRNER ASPHT SEALERS LLC	7109308	11/3/2017	328.00
220660	FASTSIGNS	2096-5266	11/3/2017	2,377.40
220660	FASTSIGNS	2096-5419	11/3/2017	188.38
220660	FASTSIGNS	2096-5581	11/3/2017	350.00
220661	FEDEX, INC.	5-972-46658	11/3/2017	13.00
220662	GORDON FOOD SERVICE INC	181295662	11/3/2017	135.53
220662	GORDON FOOD SERVICE INC	181238073	11/3/2017	224.85

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220662	GORDON FOOD SERVICE INC	181238079	11/3/2017	12.98
220662	GORDON FOOD SERVICE INC	181238072	11/3/2017	1,311.89
220662	GORDON FOOD SERVICE INC	181238074	11/3/2017	213.79
220662	GORDON FOOD SERVICE INC	181238082	11/3/2017	23.60
220662	GORDON FOOD SERVICE INC	181238087	11/3/2017	533.22
220662	GORDON FOOD SERVICE INC	181238080	11/3/2017	231.45
220662	GORDON FOOD SERVICE INC	181295670	11/3/2017	610.19
220662	GORDON FOOD SERVICE INC	181295661	11/3/2017	611.15
220662	GORDON FOOD SERVICE INC	181295660	11/3/2017	2,349.83
220662	GORDON FOOD SERVICE INC	181295658	11/3/2017	63.93
220662	GORDON FOOD SERVICE INC	181295668	11/3/2017	161.85
220662	GORDON FOOD SERVICE INC	181295669	11/3/2017	426.60
220662	GORDON FOOD SERVICE INC	181295663	11/3/2017	1,569.13
220662	GORDON FOOD SERVICE INC	181295657	11/3/2017	1,429.67
220662	GORDON FOOD SERVICE INC	181295665	11/3/2017	134.60
220662	GORDON FOOD SERVICE INC	181295659	11/3/2017	7,656.94
220662	GORDON FOOD SERVICE INC	181295656	11/3/2017	68.19
220662	GORDON FOOD SERVICE INC	181455761	11/3/2017	21.80
220662	GORDON FOOD SERVICE INC	181455763	11/3/2017	400.75
220662	GORDON FOOD SERVICE INC	181455758	11/3/2017	213.63
220662	GORDON FOOD SERVICE INC	181455762	11/3/2017	4,916.22
220662	GORDON FOOD SERVICE INC	181455760	11/3/2017	92.51
220662	GORDON FOOD SERVICE INC	181455757	11/3/2017	10.68
220662	GORDON FOOD SERVICE INC	181455754	11/3/2017	2,406.60
220662	GORDON FOOD SERVICE INC	181455753	11/3/2017	158.18
220662	GORDON FOOD SERVICE INC	181455759	11/3/2017	46.49
220662	GORDON FOOD SERVICE INC	181455766	11/3/2017	629.37
220662	GORDON FOOD SERVICE INC	181455764	11/3/2017	402.87
220662	GORDON FOOD SERVICE INC	181455769	11/3/2017	47.74
220662	GORDON FOOD SERVICE INC	181455767	11/3/2017	49.80
220662	GORDON FOOD SERVICE INC		11/3/2017	0.00
220663	GREINER, JOHN	101017	11/3/2017	29.50
220664	HAYES GRAPHICS LLC	20883	11/3/2017	98.60
220665	HORST DISTRIBUTING INC	67941-002	11/3/2017	278.61
220666	JOSTENS, INC.	20537331	11/3/2017	15.06
220666	JOSTENS, INC.	20518842	11/3/2017	20.13
220667	KITE, PRISCILLA	10.25.2017	11/3/2017	100.00
220668	KYSELY, PAUL	43009	11/3/2017	325.00
220669	LAMERS BUS LINES, INC.	519703	11/3/2017	138.84
220669	LAMERS BUS LINES, INC.	519704	11/3/2017	124.67
220669	LAMERS BUS LINES, INC.	519054	11/3/2017	473.34
220669	LAMERS BUS LINES, INC.	519055	11/3/2017	654.82
220669	LAMERS BUS LINES, INC.	519056	11/3/2017	314.71
220669	LAMERS BUS LINES, INC.	519057	11/3/2017	766.71
220669	LAMERS BUS LINES, INC.	519058	11/3/2017	495.72

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220669	LAMERS BUS LINES, INC.	519060	11/3/2017	355.32
220669	LAMERS BUS LINES, INC.	519061	11/3/2017	611.25
220669	LAMERS BUS LINES, INC.	519062	11/3/2017	734.85
220669	LAMERS BUS LINES, INC.	519063	11/3/2017	121.88
220669	LAMERS BUS LINES, INC.	519070	11/3/2017	92.26
220669	LAMERS BUS LINES, INC.	519708	11/3/2017	197.94
220669	LAMERS BUS LINES, INC.	520355	11/3/2017	97.40
220669	LAMERS BUS LINES, INC.	519711	11/3/2017	151.66
220669	LAMERS BUS LINES, INC.	519707	11/3/2017	174.26
220669	LAMERS BUS LINES, INC.	519068	11/3/2017	97.78
220669	LAMERS BUS LINES, INC.	519069	11/3/2017	97.78
220669	LAMERS BUS LINES, INC.	519059	11/3/2017	403.07
220669	LAMERS BUS LINES, INC.		11/3/2017	0.00
220669	LAMERS BUS LINES, INC.		11/3/2017	0.00
220670	MALBRIT MECHANICAL INC	177317	11/3/2017	123.00
220670	MALBRIT MECHANICAL INC	177326	11/3/2017	136.00
220671	MARA CTY TREASURER'S OFFICE	17102405	11/3/2017	27.00
220672	MICROBRIC, LLC	INV-0228	11/3/2017	369.00
220673	NASCO INC - EDUCATION	614094	11/3/2017	63.54
220673	NASCO INC - EDUCATION	678873	11/3/2017	205.12
220674	NCSRCC TRAINING FUND-BENEFITS FUND OFF 1220		11/3/2017	607.30
220675	NORTHERN LITES SNOWSHOES	956	11/3/2017	1,244.00
220676	SCHMITT ACOUSTICS, LLC	17-191	11/3/2017	1,350.00
220677	ST JOHN LUTHERAN SCHOOL	STJO-4K-OCT17	11/3/2017	4,835.25
220678	UW STEVENT POINT LEAF/PLT	PLT110217b	11/3/2017	25.00
220679	VARIDESK, LLC.	IVC-2-400187	11/3/2017	375.00
220680	WESTON MUNICIPAL UTILITIES	WE JUL-OCT2017	11/3/2017	2,784.00
220680	WESTON MUNICIPAL UTILITIES	CH-MA JUL-OCT2017	11/3/2017	648.44
220681	DOMINO'S PIZZA	Nov2017 De-Es	11/2/2017	60.00
220682	1ST PLACE TROPHY & ENGRAVING	1888	11/3/2017	53.00
220683	AABACA, INC.	25805	11/3/2017	51.00
220684	FISCHER, EMALEE	ComConv	11/3/2017	50.00
220685	BAYER, JOSHUA AND HILARY	43040	11/3/2017	250.00
220686	FRED MUELLER AUTOMOTIVE INC	NOV 06 2017	11/6/2017	17,091.00
220738	FRED MUELLER AUTOMOTIVE INC	stock#18064	11/7/2017	6,001.50
171800768	ADERHOLDT, JENNA	43009	10/20/2017	28.75
171800769	ALPHA BAKING CO., INC.	170126278009	10/20/2017	209.74
171800769	ALPHA BAKING CO., INC.	170126282008	10/20/2017	375.78
171800769	ALPHA BAKING CO., INC.	170126278007	10/20/2017	86.16
171800769	ALPHA BAKING CO., INC.	170126282006	10/20/2017	118.74
171800769	ALPHA BAKING CO., INC.	170126278020	10/20/2017	84.82
171800769	ALPHA BAKING CO., INC.	170126275007	10/20/2017	96.08
171800769	ALPHA BAKING CO., INC.	170126289006	10/20/2017	120.04
171800769	ALPHA BAKING CO., INC.	170126285007	10/20/2017	100.04
171800769	ALPHA BAKING CO., INC.	170126285009	10/20/2017	228.66

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171800769	ALPHA BAKING CO., INC.	170126289008	10/20/2017	398.20
171800769	ALPHA BAKING CO., INC.	170126282007	10/20/2017	79.88
171800769	ALPHA BAKING CO., INC.	170126285008	10/20/2017	58.50
171800770	AMAZON CAPITAL SERVICES	1DC6-13JK-WTLX	10/20/2017	40.53
171800770	AMAZON CAPITAL SERVICES	1DYY-1JP1-D7DN	10/20/2017	161.01
171800770	AMAZON CAPITAL SERVICES	1WF7-X3XV-HPL3	10/20/2017	10.45
171800770	AMAZON CAPITAL SERVICES	1WTC-YDTT-N6L3	10/20/2017	61.59
171800770	AMAZON CAPITAL SERVICES	1WTC-YDTT-PQLG	10/20/2017	56.00
171800770	AMAZON CAPITAL SERVICES	1JJD-QK4Y-61NQ	10/20/2017	139.77
171800770	AMAZON CAPITAL SERVICES	1LDQ-PVYP-17JC	10/20/2017	282.87
171800770	AMAZON CAPITAL SERVICES	1QMN-4XKJ-JHFW	10/20/2017	43.76
171800770	AMAZON CAPITAL SERVICES	1QMN-4XKJ-9Y77	10/20/2017	85.38
171800770	AMAZON CAPITAL SERVICES	16PM-TJQ1-F7C3	10/20/2017	87.96
171800770	AMAZON CAPITAL SERVICES	1QMN-4XKJ-KVQL	10/20/2017	10.00
171800770	AMAZON CAPITAL SERVICES	1KT4-KRHP-KDMY	10/20/2017	25.83
171800770	AMAZON CAPITAL SERVICES	1KT4-KRHP-CLJL	10/20/2017	37.34
171800770	AMAZON CAPITAL SERVICES	1M1J-7X7D-7MDM	10/20/2017	647.80
171800770	AMAZON CAPITAL SERVICES	1DVR-WTK3-99LV	10/20/2017	599.80
171800770	AMAZON CAPITAL SERVICES	1DYY-1JP1-WVFP	10/20/2017	30.89
171800770	AMAZON CAPITAL SERVICES	1LDQ-PVYP-YN1R	10/20/2017	107.34
171800770	AMAZON CAPITAL SERVICES	1KT4-KRHP-WQTG	10/20/2017	37.87
171800770	AMAZON CAPITAL SERVICES	11X7-J4M1-6PCF	10/20/2017	107.61
171800770	AMAZON CAPITAL SERVICES	1M1J-7X7D-637J	10/20/2017	164.57
171800770	AMAZON CAPITAL SERVICES	1LDQ-PVYP-RCLH	10/20/2017	66.98
171800770	AMAZON CAPITAL SERVICES	11X7-J4M1-1D69	10/20/2017	81.80
171800770	AMAZON CAPITAL SERVICES	1DVR-WTK3-1H34	10/20/2017	209.01
171800770	AMAZON CAPITAL SERVICES	1H96-QWJT-317M	10/20/2017	89.70
171800770	AMAZON CAPITAL SERVICES	1W6C-DDVW-3HLL	10/20/2017	190.37
171800770	AMAZON CAPITAL SERVICES	1DVR-WTK3-433D	10/20/2017	113.11
171800770	AMAZON CAPITAL SERVICES	11X7-J4M1-4XLL	10/20/2017	242.18
171800770	AMAZON CAPITAL SERVICES	1W6C-DDVW-74WY	10/20/2017	5.49
171800770	AMAZON CAPITAL SERVICES	1DVR-WTK3-6QXR	10/20/2017	25.95
171800770	AMAZON CAPITAL SERVICES	1H96-QWJT-C9TP	10/20/2017	69.59
171800770	AMAZON CAPITAL SERVICES	16MG-K9JY-CGGL	10/20/2017	79.09
171800770	AMAZON CAPITAL SERVICES		10/20/2017	0.00
171800770	AMAZON CAPITAL SERVICES		10/20/2017	0.00
171800770	AMAZON CAPITAL SERVICES		10/20/2017	0.00
171800770	AMAZON CAPITAL SERVICES		10/20/2017	0.00
171800771	AMERICAN WELDING & GAS INC	BC393-9/30/17	10/20/2017	624.40
171800771	AMERICAN WELDING & GAS INC	5112568	10/20/2017	59.40
171800772	ANDERSON, NICOLE	Viterbo-ref-And	10/20/2017	135.00
171800773	AUGUST WINTER & SONS INC	4961	10/20/2017	1,089.20
171800773	AUGUST WINTER & SONS INC	4562	10/20/2017	4,120.00
171800774	BOBS ELECTRIC, INC	40623	10/20/2017	170.50
171800775	BOSMAN, TOM	PR, TB, 10/2	10/20/2017	30.00

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171800776	BOUFFLEUR, BETH	43009	10/20/2017	125.00
171800776	BOUFFLEUR, BETH	42979	10/20/2017	52.86
171800777	BROST, TONYA	Viterbo-ref-Bro	10/20/2017	405.00
171800778	CAREER BUILDER EMPLOYMENT SCREENING,	AUR1025391-GFH	10/20/2017	260.55
171800778	CAREER BUILDER EMPLOYMENT SCREENING,	AUR1038363-GFH2	10/20/2017	6.50
171800778	CAREER BUILDER EMPLOYMENT SCREENING,	AUR1038369	10/20/2017	890.00
171800779	CESA 9, INC.	9132	10/20/2017	450.00
171800780	CIESLEWICZ, JODY	43009	10/20/2017	20.97
171800781	CONSTELLATION ENERGY SERVICES	2142985 OCT2017	10/20/2017	5,839.96
171800782	D & L SIGNS INC	10466	10/20/2017	68.00
171800783	DAVIS, BROOKE	42948	10/20/2017	23.99
171800784	DEAF HH EDUCATIONAL CONSULTING	1021	10/20/2017	3,431.25
171800785	DU VAIR, JACQUES	Viterbo-ref-duV	10/20/2017	270.00
171800786	EISENBARTH STRING INSTRUMENT REPAIR, LL	454533	10/20/2017	318.88
171800787	ENGEN, TERI	AUG/SEP2017	10/20/2017	54.41
171800788	FAMILY SERVICE MADISON, INC.	228	10/20/2017	2,408.62
171800789	FIKE, LEONARD	Viterbo-ref-Fik	10/20/2017	405.00
171800790	FOLLETT SCHOOL SOLUTIONS, INC	1285403	10/20/2017	249.00
171800791	FORMS SPECIALISTS INC	42659	10/20/2017	30.00
171800792	FRANCE PROPANE SERVICE	232084	10/20/2017	357.35
171800793	FRANCK, SUZANNE	Viterbo-ref-Fra	10/20/2017	405.00
171800794	GILBERTSON, MOLLIE	Viterbo-ref-Gil	10/20/2017	405.00
171800795	GILMORE, KRISTINE	Viterbo-ref-Gil	10/20/2017	270.00
171800796	GLYNN, JOHN	42979	10/20/2017	1.20
171800796	GLYNN, JOHN	SEP2017A	10/20/2017	59.39
171800796	GLYNN, JOHN	42948	10/20/2017	16.05
171800796	GLYNN, JOHN	JUL/AUG2017	10/20/2017	171.20
171800796	GLYNN, JOHN	JUL/AUG	10/20/2017	195.88
171800796	GLYNN, JOHN	SEP2017B	10/20/2017	1.07
171800797	GRAINGER INC, WW	9575182051	10/20/2017	84.72
171800798	GREAT LAKES COCA-COLA DISTRIBUTION LLC	2747204810	10/20/2017	352.75
171800798	GREAT LAKES COCA-COLA DISTRIBUTION LLC	2747204884	10/20/2017	786.30
171800799	GRESSER, PAMELA	AUG/SEP2017	10/20/2017	479.95
171800800	GULDAN, DONNA	SEP2017A	10/20/2017	80.46
171800801	HANSON, DAWN	Viterbo-ref-Han	10/20/2017	405.00
171800802	HEEREN, CAROL	42979	10/20/2017	97.10
171800803	HEID MUSIC COMPANY, INC.	2004253	10/20/2017	45.00
171800803	HEID MUSIC COMPANY, INC.	179437	10/20/2017	21.58
171800804	HOBBS, STEPHANIE	Viterbo-ref-Hob	10/20/2017	405.00
171800805	HOEFT, AMANDA	42979	10/20/2017	9.63
171800806	HOFFMANN, YVONNE	Viterbo-ref-Hof	10/20/2017	405.00
171800807	HORAK REFRIGERATION INC	35850	10/20/2017	415.50
171800807	HORAK REFRIGERATION INC	35880	10/20/2017	107.50
171800808	HOSTVEDT, JAMES	42979	10/20/2017	56.55
171800809	HUDDLESTON, DUDLEY	42979	10/20/2017	13.25

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171800810	JASURDA, THOMAS	PR, TJ, 10/5	10/20/2017	50.00
171800811	JEHN, KALLY	43009	10/20/2017	185.96
171800812	JERRYS MUSIC INC	117433	10/20/2017	75.00
171800812	JERRYS MUSIC INC	118133	10/20/2017	37.50
171800813	JOHANSEN, THOMAS	43009	10/20/2017	24.61
171800814	KOWALKE, KATHLEEN	Viterbo-ref-Kow	10/20/2017	405.00
171800815	KWIK TRIP INC	00054784 SEPT2017	10/20/2017	1,999.49
171800816	LAH INTERPRETING LLC	72017	10/20/2017	675.00
171800817	LEE, CHEE	Viterbo-ref-Lee	10/20/2017	405.00
171800818	LUKASKO, TIFFANY	42979	10/20/2017	125.45
171800819	MARTIN, DEBRA	42979	10/20/2017	43.50
171800820	MERZ, SARAH	AUG/SEP2017A	10/20/2017	498.69
171800820	MERZ, SARAH	Viterbo-ref-Mer	10/20/2017	270.00
171800821	MEYER, MELISSA	Viterbo-ref-Mey	10/20/2017	405.00
171800822	MID WISCONSIN BEVERAGE	457491	10/20/2017	150.46
171800822	MID WISCONSIN BEVERAGE	459090	10/20/2017	466.56
171800823	NEWTON, PETE	43009	10/20/2017	100.00
171800824	NIELSEN, TONYA	Viterbo-ref-Nie	10/20/2017	405.00
171800825	OFFICE ENTERPRISES INC	413379	10/20/2017	5,792.19
171800826	PARDE, KATHY	42979	10/20/2017	29.64
171800827	PATTERSON-HAWK, KRISTI	Viterbo-ref-Pat	10/20/2017	270.00
171800828	PAVLOVICH, JENNIFER	SEP/OCT2017	10/20/2017	77.57
171800829	PAXTON PATTERSON	347303	10/20/2017	347.20
171800829	PAXTON PATTERSON	347388	10/20/2017	199.06
171800830	PICKAR, TONY	Viterbo-ref-Pic	10/20/2017	135.00
171800831	PREGONT, DANIEL	PR, DP, 10/6	10/20/2017	35.00
171800832	PRO ED, INC.	2654053 SHIPPING	10/20/2017	28.99
171800833	REINHART FOODS INC	292838	10/20/2017	397.54
171800834	REISER, ALLISON	reiser10617	10/20/2017	179.25
171800835	RUPPERT, ELISSA	42979	10/20/2017	41.94
171800836	SCHOOL SPECIALTY	308102880986	10/20/2017	102.23
171800837	SILLAMPA, CHRISSEY	sillampa101617	10/20/2017	720.00
171800838	STACHOVAK, LUKE	Viterbo-ref-Sta	10/20/2017	405.00
171800839	STURTZ, GERALD	PR, JS, 10/6	10/20/2017	35.00
171800840	SUCKOW, ELLEN	43009	10/20/2017	127.33
171800840	SUCKOW, ELLEN	OCT2017A	10/20/2017	12.46
171800841	TABOR, PETER	43009	10/20/2017	39.18
171800842	TEAM SPORTING GOODS INC	AAF008525	10/20/2017	1,737.25
171800842	TEAM SPORTING GOODS INC	AAF008355	10/20/2017	1,093.85
171800842	TEAM SPORTING GOODS INC	AAF008526	10/20/2017	186.75
171800843	TIERNEY BROTHERS, INC.	754429	10/20/2017	958.44
171800844	TOMASIEWICZ, SARAH	42979	10/20/2017	2.39
171800844	TOMASIEWICZ, SARAH	SEP2017A	10/20/2017	9.95
171800845	USIC LOCATING SERVICES INC	255383	10/20/2017	978.70
171800846	VANOYEN, JENNIFER	42979	10/20/2017	19.53

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171800847	WARDALL, MARIE	Viterbo-ref-War	10/20/2017	270.00
171800848	WEBKO EMBROIDERY & SCREEN PRINTING, IN 193981		10/20/2017	498.75
171800848	WEBKO EMBROIDERY & SCREEN PRINTING, IN 193982		10/20/2017	313.50
171800848	WEBKO EMBROIDERY & SCREEN PRINTING, IN 193983		10/20/2017	394.25
171800849	WESTPHAL, JULIE	AUG/SEP2017	10/20/2017	409.05
171800850	WHITSETT, DAWN	Viterbo-ref-Whi	10/20/2017	405.00
171800851	WIDMANN, SARA	Viterbo-ref-Wid	10/20/2017	405.00
171800852	YANG, MAI LEE	SEP2017A	10/20/2017	20.01
171800853	1ST PLACE TROPHY & ENGRAVING	1866	10/27/2017	15.00
171800853	1ST PLACE TROPHY & ENGRAVING	1879	10/27/2017	53.00
171800853	1ST PLACE TROPHY & ENGRAVING	1858	10/27/2017	138.00
171800853	1ST PLACE TROPHY & ENGRAVING	1884	10/27/2017	53.00
171800853	1ST PLACE TROPHY & ENGRAVING	1885	10/27/2017	53.50
171800854	ABLE DISTRIBUTING CO INC	SO12390351.001	10/27/2017	467.46
171800854	ABLE DISTRIBUTING CO INC	SO1263901.001	10/27/2017	28.40
171800854	ABLE DISTRIBUTING CO INC	SO12368844.001	10/27/2017	20.40
171800854	ABLE DISTRIBUTING CO INC	SO12352333.001	10/27/2017	13.17
171800854	ABLE DISTRIBUTING CO INC	SO12351147.001	10/27/2017	6.50
171800854	ABLE DISTRIBUTING CO INC	SO12351075.001	10/27/2017	29.93
171800854	ABLE DISTRIBUTING CO INC	SO1236148.001	10/27/2017	6.72
171800854	ABLE DISTRIBUTING CO INC	SO12387325.001	10/27/2017	14.69
171800854	ABLE DISTRIBUTING CO INC	SO12394106.001	10/27/2017	81.74
171800854	ABLE DISTRIBUTING CO INC	SO112332768.001	10/27/2017	-263.30
171800854	ABLE DISTRIBUTING CO INC		10/27/2017	0.00
171800855	AMAZON CAPITAL SERVICES	1QMN-4XKJ-D3DP	10/27/2017	41.93
171800855	AMAZON CAPITAL SERVICES	193W-6YTF-4TWX	10/27/2017	52.99
171800855	AMAZON CAPITAL SERVICES	14QQ-VVDJ-XQFX	10/27/2017	6.75
171800855	AMAZON CAPITAL SERVICES	1WTC-YDIT-3KDH	10/27/2017	18.53
171800855	AMAZON CAPITAL SERVICES	1DC6-13JK-3DK9	10/27/2017	23.20
171800855	AMAZON CAPITAL SERVICES	16PM-TJQ1-CYTD	10/27/2017	23.96
171800855	AMAZON CAPITAL SERVICES	1H96-QWJT-CPNL	10/27/2017	89.17
171800855	AMAZON CAPITAL SERVICES	1FM1-JNFH-CXP3	10/27/2017	24.10
171800855	AMAZON CAPITAL SERVICES	16PM-TJQ1-JC9T	10/27/2017	77.97
171800855	AMAZON CAPITAL SERVICES	1FRW-6TH9-7F94	10/27/2017	29.92
171800855	AMAZON CAPITAL SERVICES	1FRW-6TH9-71DC	10/27/2017	63.54
171800855	AMAZON CAPITAL SERVICES	19MR-47QC-1HTR	10/27/2017	13.99
171800855	AMAZON CAPITAL SERVICES	1H96-QWJT-FRD1	10/27/2017	49.99
171800855	AMAZON CAPITAL SERVICES	16MG-K9JY-HWFT	10/27/2017	30.76
171800855	AMAZON CAPITAL SERVICES		10/27/2017	0.00
171800855	AMAZON CAPITAL SERVICES		10/27/2017	0.00
171800855	AMAZON CAPITAL SERVICES		10/27/2017	0.00
171800856	AMERICAN WELDING & GAS INC	5133947	10/27/2017	102.03
171800857	ATKINSON, SCOTT	43009	10/27/2017	21.99
171800858	AUGUST WINTER & SONS INC	5082	10/27/2017	2,690.00
171800858	AUGUST WINTER & SONS INC	5074	10/27/2017	2,135.56

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171800859	BAER, CHELSEA	BAER101617	10/27/2017	75.00
171800860	BORESON, LYNN	DCE1017	10/27/2017	3,200.00
171800861	BRAUN, LISA	42979	10/27/2017	132.57
171800862	CARTLEDGE, MELINDA	43009	10/27/2017	52.89
171800863	D & L SIGNS INC	10485	10/27/2017	285.00
171800864	FERGUSON ENTERPRISE INC	4159749	10/27/2017	68.78
171800864	FERGUSON ENTERPRISE INC	4159531	10/27/2017	19.26
171800865	FOLLETT SCHOOL SOLUTIONS, INC	650183F-4	10/27/2017	77.81
171800865	FOLLETT SCHOOL SOLUTIONS, INC	690564-4	10/27/2017	1,235.06
171800865	FOLLETT SCHOOL SOLUTIONS, INC	1285402	10/27/2017	249.00
171800865	FOLLETT SCHOOL SOLUTIONS, INC	703220F-4	10/27/2017	198.54
171800866	FORMS SPECIALISTS INC	42763	10/27/2017	243.50
171800867	FOX, GRETCHEN	42979	10/27/2017	221.36
171800867	FOX, GRETCHEN	SEP2017A	10/27/2017	11.02
171800868	HANDRAHAN, CHRISTOPHER	43009	10/27/2017	12.99
171800869	HOFFMAN, SARA	42979	10/27/2017	40.45
171800870	JERRYS MUSIC INC	119300	10/27/2017	81.48
171800871	KAMPMANN, KEVIN	42948	10/27/2017	73.08
171800871	KAMPMANN, KEVIN	42979	10/27/2017	38.73
171800872	LEMANSKI, MELANI	LEMANSKI102017	10/27/2017	61.50
171800873	MID WISCONSIN BEVERAGE	461446	10/27/2017	523.68
171800873	MID WISCONSIN BEVERAGE	461447	10/27/2017	438.72
171800873	MID WISCONSIN BEVERAGE	461445	10/27/2017	74.00
171800874	MIDLAND PAPER COMPANY, INC.	in00722260	10/27/2017	425.16
171800875	MULLALEY, JESSICA	MULLALEY101817	10/27/2017	16.95
171800875	MULLALEY, JESSICA	MULLALEY102017	10/27/2017	9.98
171800876	NANOTEK DEVICE REPAIR LLC	407	10/27/2017	655.00
171800876	NANOTEK DEVICE REPAIR LLC	408	10/27/2017	725.00
171800877	NORTHSTAR ENVIRONMENTAL	170831	10/27/2017	390.00
171800878	NORTHWAY COMMUNICATIONS INC	105513	10/27/2017	79.64
171800879	OCHS, BARBARA	OCT2017 UNITED WAY	10/27/2017	370.00
171800880	OFFICE ENTERPRISES INC	412096	10/27/2017	1,148.00
171800881	OLSON, JULIE	42979	10/27/2017	587.52
171800882	OVERDRIVE INC	CD0258417034770	10/27/2017	2,628.22
171800883	PRAHL, TINA	43009	10/27/2017	68.00
171800884	REINHART FOODS INC	296942	10/27/2017	372.79
171800884	REINHART FOODS INC	291072	10/27/2017	342.06
171800885	SCHOLASTIC INC	M6379262 6	10/27/2017	112.53
171800885	SCHOLASTIC INC	M6374087	10/27/2017	164.74
171800885	SCHOLASTIC INC	M6359610	10/27/2017	133.10
171800886	SCHOOL SPECIALTY	208119477304	10/27/2017	72.87
171800887	VAN ERT ELECTRIC COMPANY INC.	12617	10/27/2017	370.75
171800887	VAN ERT ELECTRIC COMPANY INC.	12621	10/27/2017	71.36
171800887	VAN ERT ELECTRIC COMPANY INC.	12623	10/27/2017	343.62
171800887	VAN ERT ELECTRIC COMPANY INC.	12614	10/27/2017	305.44

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171800887	VAN ERT ELECTRIC COMPANY INC.	12615	10/27/2017	190.90
171800887	VAN ERT ELECTRIC COMPANY INC.	12616	10/27/2017	339.56
171800888	WASB-WI ASSN OF SCHL BOARDS	50399	10/27/2017	9,356.00
171800889	WASILCZUK, MIKE	43009	10/27/2017	14.47
171800889	WASILCZUK, MIKE	SEP/OCT2017	10/27/2017	2,036.57
171800890	WIESNESKI, RENA E	43009	10/27/2017	177.39
171800891	ZIEGELBAUER, KELLY	42948	10/27/2017	72.00
171800892	ABLE DISTRIBUTING CO INC	S012420910.001	11/3/2017	33.16
171800892	ABLE DISTRIBUTING CO INC	S012165728.001	11/3/2017	150.49
171800892	ABLE DISTRIBUTING CO INC	S012165728.002	11/3/2017	-150.49
171800892	ABLE DISTRIBUTING CO INC	S012165625.002	11/3/2017	-150.49
171800892	ABLE DISTRIBUTING CO INC	S012165625.001	11/3/2017	150.49
171800893	ALPHA BAKING CO., INC.	170126292009	11/3/2017	82.70
171800893	ALPHA BAKING CO., INC.	170126296007	11/3/2017	147.68
171800893	ALPHA BAKING CO., INC.	170126296006	11/3/2017	110.24
171800893	ALPHA BAKING CO., INC.	170126292007	11/3/2017	91.56
171800893	ALPHA BAKING CO., INC.	170126292008	11/3/2017	42.54
171800893	ALPHA BAKING CO., INC.	170126289007	11/3/2017	118.18
171800893	ALPHA BAKING CO., INC.	170126303006	11/3/2017	110.16
171800893	ALPHA BAKING CO., INC.	170126303008	11/3/2017	294.24
171800894	AMAZON CAPITAL SERVICES	1X1V-GW46-M3WD	11/3/2017	45.90
171800894	AMAZON CAPITAL SERVICES	1363-DTWT-7347	11/3/2017	25.30
171800894	AMAZON CAPITAL SERVICES	1363-DTWT-PCTJ	11/3/2017	73.44
171800894	AMAZON CAPITAL SERVICES	19MR-47QC-NQ6L	11/3/2017	25.99
171800894	AMAZON CAPITAL SERVICES	1FM1-JNFH-TMVX	11/3/2017	21.64
171800894	AMAZON CAPITAL SERVICES	1KLG-W6X1-GXJN	11/3/2017	61.99
171800894	AMAZON CAPITAL SERVICES	1363-DTWT-7LCF	11/3/2017	36.79
171800894	AMAZON CAPITAL SERVICES	19MR-47QC-QM3P	11/3/2017	63.03
171800894	AMAZON CAPITAL SERVICES		11/3/2017	0.00
171800895	ASPIRUS YMCA CHILD DEV CTR	YMCA-4K-OCT17	11/3/2017	26,659.15
171800896	AUGUST WINTER & SONS INC	5120	11/3/2017	980.00
171800896	AUGUST WINTER & SONS INC	5145	11/3/2017	2,362.00
171800897	BATES, CRISTIE	42979	11/3/2017	9.63
171800898	BOBS ELECTRIC, INC	40526	11/3/2017	214.71
171800899	BOHM, TODD	43009	11/3/2017	37.99
171800900	BURGESS, JULIE	42979	11/3/2017	42.80
171800901	CARRICO AQUATIC RESOURCES, INC	20173854	11/3/2017	541.00
171800902	CESA 6	22493	11/3/2017	150.00
171800902	CESA 6	22678	11/3/2017	1,200.00
171800902	CESA 6	22939	11/3/2017	700.00
171800903	EO JOHNSON, INC.	INV219852 SH	11/3/2017	9,864.00
171800903	EO JOHNSON, INC.	INV219852JH	11/3/2017	4,986.30
171800903	EO JOHNSON, INC.	INV219852JH A	11/3/2017	389.17
171800903	EO JOHNSON, INC.	INV219852	11/3/2017	367.69
171800904	ETCO ELECTRIC SUPPLY INC	3261115	11/3/2017	59.48

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171800905	FERGUSON ENTERPRISE INC	4178255	11/3/2017	124.05
171800905	FERGUSON ENTERPRISE INC	4178452	11/3/2017	80.15
171800906	FOLLETT SCHOOL SOLUTIONS, INC	1289105	11/3/2017	249.00
171800906	FOLLETT SCHOOL SOLUTIONS, INC	1288846	11/3/2017	249.00
171800907	FOREMAN, RONALD	43040	11/3/2017	60.00
171800908	GILMORE, KRISTINE	43009	11/3/2017	48.15
171800909	GRAFF, CHRISTOPHER	43009	11/3/2017	11.24
171800910	HEID MUSIC COMPANY, INC.	2032507	11/3/2017	249.99
171800910	HEID MUSIC COMPANY, INC.	179957	11/3/2017	189.00
171800911	HORAK REFRIGERATION INC	35963	11/3/2017	257.25
171800911	HORAK REFRIGERATION INC	35972	11/3/2017	2,346.56
171800911	HORAK REFRIGERATION INC	35996	11/3/2017	624.04
171800912	HUDDLESTON, KAREN	43009	11/3/2017	576.00
171800913	JERRYS MUSIC INC	119953	11/3/2017	82.00
171800914	KEY TO LIFE CHILDCARE CENTER, INC.	KYLF-4K-OCT17	11/3/2017	9,783.28
171800915	KINDERCARE LEARNING CTR, INC.	KIND-4K-OCT17	11/3/2017	7,333.01
171800916	KNAACK, ROBERT	43040	11/3/2017	60.00
171800917	KRUG BUS SERVICE, INC.	9871	11/3/2017	800.00
171800918	LEWIS CONSTRUCTION INC	5313054	11/3/2017	390.00
171800919	MARA CTY CHILD DEVELOPMENT	MCCDA-4K-OCT17	11/3/2017	6,233.28
171800920	MEP SOLUTIONS, LLC	17-270MP	11/3/2017	760.00
171800921	MID WISCONSIN BEVERAGE	460676	11/3/2017	150.02
171800922	MOUNT OLIVE 4K PROGRAM	MTOL-4K-OCT17	11/3/2017	12,819.78
171800923	MURPHY, MELISSA	42979	11/3/2017	52.86
171800923	MURPHY, MELISSA	SEP2017A	11/3/2017	36.43
171800924	NANOTEK DEVICE REPAIR LLC	416	11/3/2017	855.00
171800925	NEWMAN CATHOLIC-ST MARK	STMA-4K-OCT17	11/3/2017	10,388.80
171800926	NEWMAN CATHOLIC-ST THERESE	STTH-4K-OCT17	11/3/2017	8,570.76
171800927	NYE, CASEY	42979	11/3/2017	64.63
171800928	O'BRIEN STEEL SERVICE, CO.	159891	11/3/2017	292.60
171800929	OFFICE ENTERPRISES INC	414594	11/3/2017	1,646.00
171800930	OLSON, ADAM	43009	11/3/2017	19.60
171800931	PAULSON, NICOLE	43009	11/3/2017	220.54
171800932	REINHART FOODS INC	307109	11/3/2017	601.11
171800933	SCHOOL SPECIALTY	208119498836	11/3/2017	135.28
171800933	SCHOOL SPECIALTY	208119505111	11/3/2017	169.10
171800934	SEEHAFER, DAWN	AUG/SEP2017	11/3/2017	83.12
171800935	SENDELBACH, MICHELLE	AUG2017B	11/3/2017	17.30
171800935	SENDELBACH, MICHELLE	43009	11/3/2017	14.00
171800935	SENDELBACH, MICHELLE	42979	11/3/2017	38.95
171800936	SILLAMPA, CHRISSY	SILLAMPA103117	11/3/2017	720.00
171800937	STOSKOPF, JACK	OCT2017A	11/3/2017	13.05
171800938	TOMASIEWICZ, SARAH	43009	11/3/2017	8.10
171800939	WAUSAU CHILD CARE-CEDAR CR, INC.	WACC-4K-OCT17	11/3/2017	4,781.82
171800940	WEGGE, KAREN	AUG-OCT2017	11/3/2017	117.38

DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER(10/18/2017-11/08/2017)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
171800941	WI LIBRARY SERVICES	487863	11/3/2017	228.90
				<b>678,172.10</b>

		Beginning		2017-18		2017-18		Ending							
Fd	T Loc	Obj	Func	Prj	DeptJob	Fd	T Loc	Obj	Func	Prj	DeptJob	Balance	FYTD Credits	FYTD Debits	Balance
10	A	000	000	711000	000 000 000	GENERAL FUND/CLAIM ON CASH						-2,772,816.56	30,916,899.43	33,436,210.26	-253,505.73
10	A	000	000	711100	000 000 000	GENERAL FUND/PAYROLL CLEARANCE ACCOUNT						0.00	12,856,321.41	12,856,321.41	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						980.00	0.00	0.00	980.00
10	A	000	000	712000	000 000 000	GENERAL FUND/INVESTMENTS						1,039,047.21	31,455,107.43	31,765,804.52	1,349,744.30
10	A	000	000	712999	000 000 000	GENERAL FUND/WISC INVESTMENT ACCOUNT, PMA						13,621,760.44	14,795,300.00	1,273,583.65	100,044.09
10	A	000	000	713100	000 000 000	GENERAL FUND/TAXES RECEIVABLE						6,878,444.41	6,878,444.41	20,502,433.00	20,502,433.00
10	A	000	000	713200	000 000 000	GENERAL FUND/ACCOUNTS RECEIVABLE						10,747.31	10,747.31	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						17,176.12	17,176.12	0.00	0.00
10	A	000	000	715500	000 000 000	GENERAL FUND/DUE FROM STATE GOVERNMENT						815,998.00	815,998.00	0.00	0.00
10	A	000	000	715600	000 000 000	GENERAL FUND/DUE FROM FED GOVERNMENT						176,892.88	176,892.88	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						-4,300,000.00	560,000.00	4,300,000.00	-560,000.00
10	L	000	000	811200	000 000 000	GENERAL FUND/ACCOUNTS PAYABLE						-419,940.34	7,200,088.03	7,620,028.37	0.00
10	L	000	000	811555	000 000 000	GENERAL FUND/AP P-CARD						0.00	0.00	0.00	0.00
10	L	000	000	811558	000 000 000	GENERAL FUND/AP STAPLES						0.00	0.00	0.00	0.00
10	L	000	000	811610	000 000 000	GENERAL FUND/MEDICARE						-47,612.21	459,744.88	507,357.09	0.00
10	L	000	000	811611	000 000 000	GENERAL FUND/FICA						-220,663.12	1,962,137.08	2,182,800.20	0.00
10	L	000	000	811612	000 000 000	GENERAL FUND/FEDERAL INCOME TAX						0.00	1,467,121.53	1,467,121.53	0.00
10	L	000	000	811613	000 000 000	GENERAL FUND/STATE INCOME TAX						-69,569.53	662,175.82	731,745.35	0.00
10	L	000	000	811620	000 000 000	GENERAL FUND/RETIREMENT DEDUCTION						-637,402.21	1,989,937.26	2,022,711.15	-604,628.32
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	0.00	0.00	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						-7,516.20	53,305.90	58,382.33	-2,439.77
10	L	000	000	811634	000 000 000	GENERAL FUND/SPOUSE/DEP'DT LIFE INSURANCE						-1,903.70	4,375.73	4,038.14	-2,241.29
10	L	000	000	811635	000 000 000	GENERAL FUND/DEPENDENT CARE - CHPT125						-15,662.17	41,224.03	31,048.13	-25,838.07
10	L	000	000	811636	000 000 000	GENERAL FUND/DENTAL-PPO 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	2017-18		2017-18		Ending
												Balance	FYTD	Credits	FYTD	Debits	Balance
10	L	000	000	811637	000	000	000	GENERAL	FUND/HEALTH-CHAPTER	125		0.00		0.00		0.00	0.00
10	L	000	000	811638	000	000	000	GENERAL	FUND/DENTAL-CHAPTER	125		0.00		0.00		0.00	0.00
10	L	000	000	811639	000	000	000	GENERAL	FUND/ADDITIONAL LIFE	INSURANCE		-9,326.75	30,958.97		29,367.65		-10,918.07
10	L	000	000	811640	000	000	000	GENERAL	FUND/UNITED WAY			0.00	8,756.30		8,756.30		0.00
10	L	000	000	811641	000	000	000	GENERAL	FUND/OTHER MEDICAL -	CHPT 125		0.00		0.00		0.00	0.00
10	L	000	000	811642	000	000	000	GENERAL	FUND/EBC - FLEX CLAIMS	TAIL		0.00		0.00		0.00	0.00
10	L	000	000	811643	000	000	000	GENERAL	FUND/HEALTH INS. -	SELF PAY		0.00	95,081.49		29,449.18		-65,632.31
10	L	000	000	811644	000	000	000	GENERAL	FUND/DENTAL INS. -	SELF PAY		0.00	3,376.72		0.00		-3,376.72
10	L	000	000	811645	000	000	000	GENERAL	FUND/LIFE INS -	EMPLOYER CONTR		-16,241.81	31,783.07		35,490.04		-12,534.84
10	L	000	000	811647	000	000	000	GENERAL	FUND/LIMITED FLEX PLAN-	CHAPTER 125		650.51	5,176.30		3,800.65		-725.14
10	L	000	000	811648	000	000	000	GENERAL	FUND/SUPPLEMENTAL LIFE	INSURANCE		-5,107.98	16,065.77		15,080.68		-6,093.07
10	L	000	000	811650	000	000	000	GENERAL	FUND/UNION DUES	DEDUCTION		0.00		0.00		0.00	0.00
10	L	000	000	811652	000	000	000	GENERAL	FUND/GREENHECK	FIELDHOUSE MEMBERSHP		0.00	4,270.98		4,270.98		0.00
10	L	000	000	811665	000	000	000	GENERAL	FUND/ROTH 403(b)			0.00	16,254.98		16,254.98		0.00
10	L	000	000	811670	000	000	000	GENERAL	FUND/TSA'S			0.00	282,062.36		282,062.36		0.00
10	L	000	000	811673	000	000	000	GENERAL	FUND/RETIREE HEALTH			0.00	89,961.36		0.00		-89,961.36
10	L	000	000	811674	000	000	000	GENERAL	FUND/RETIREE DENTAL			0.00	3,422.96		0.00		-3,422.96
10	L	000	000	811675	000	000	000	GENERAL	FUND/RETIREE LIFE			0.00	2,718.36		0.00		-2,718.36
10	L	000	000	811699	000	000	000	GENERAL	FUND/MISCELLANEOUS			0.00	45,085.94		45,085.94		0.00
10	L	000	000	811700	000	000	000	GENERAL	FUND/INTEREST PAYABLE			-63,655.76	26,405.35		90,061.11		0.00
10	L	000	000	811810	000	000	000	GENERAL	FUND/NET PAYROLL PAYABLE			0.00		0.00		0.00	0.00
10	L	000	000	811815	000	000	000	GENERAL	FUND/NET EFT PAYABLE			0.00	27,568,670.64		27,568,670.64		0.00
10	L	000	000	811820	000	000	000	GENERAL	FUND/VOUCHERS PAYABLE			-3,520,770.51		0.00		3,520,770.51	0.00
10	L	000	000	812000	000	000	000	GENERAL	FUND/DUE TO OTHER FUNDS			-651,801.67		0.00		651,801.67	0.00
10	L	000	000	815100	000	000	000	GENERAL	FUND/SELF FUNDED PREMIUM	DEPOSITS		0.00		0.00		0.00	0.00
10	L	000	000	815901	000	000	000	GENERAL	FUND/OPEB 73			0.00	850,781.00		0.00		-850,781.00
10	L	000	000	816000	000	000	000	GENERAL	FUND/DEFERRED REVENUES			0.00		0.00		0.00	0.00
10	L	000	000	816200	000	000	000	GENERAL	FUND/DEFERRED REVENUE	STATE AID		0.00		0.00		0.00	0.00
10	L	000	000	816903	000	000	000	GENERAL	FUND/DEFER. REV.-	VARIOUS CAMPS		-3,773.10		0.00		3,773.10	0.00
10	L	000	000	816905	000	000	000	GENERAL	FUND/DEFERRED REVENUE-	OTHER ICE USE		-4,981.63		0.00		4,981.63	0.00
10	L	000	000	816910	000	000	000	GENERAL	FUND/DEF. REV. -	IN TECH		0.00		0.00		0.00	0.00
10	L	000	000	817100	000	000	000	GENERAL	FUND/HEALTH-CLAIMS	PAYABLE		0.00		0.00		0.00	0.00
10	L	000	000	817101	000	000	000	GENERAL	FUND/SECURITY PREMIUM	PAYABLE		-824,211.94	3,818,071.59		4,495,244.62		-147,038.91
10	L	000	000	817150	000	000	000	GENERAL	FUND/HRA PAYABLE			0.00		0.00		0.00	0.00
10	L	000	000	817200	000	000	000	GENERAL	FUND/DENTAL-CLAIMS	PAYABLE		-150,917.35	367,634.95		423,555.70		-94,996.60
10	L	000	000	819107	000	000	000	GENERAL	FUND/CONF ROOM A -	ED IMPROVEMENT		0.00		0.00		0.00	0.00
10	L	000	000	842300	000	000	000	GENERAL	FUND/LONG-TERM BONDS	PAYABLE		0.00		0.00		0.00	0.00
10	L	000	000	842350	000	000	000	GENERAL	FUND/38 FUND TAXABLE	BONDS		0.00		0.00		0.00	0.00
10	Q	000	000	000000	000	000	000	GENERAL	FUND/N/A			0.00		0.00		0.00	0.00
10	Q	000	000	911000	000	000	000	GENERAL	FUND/FIXED ASSETS -	L.T.D.		0.00		0.00		0.00	0.00

Fd T Loc Obj Func		Prj DeptJob		Fd T Loc Obj Func		Prj DeptJob		Beginning	2017-18		2017-18		Ending
								Balance	FYTD Credits	FYTD Debits			Balance
10	Q	000	000	912000	000	000	000	GENERAL FUND/FIXED ASSETS - TAX LEVY	0.00	0.00	0.00	0.00	0.00
10	Q	000	000	914000	000	000	000	GENERAL FUND/FIXED ASSETS-ACCUM DEPRECIATN	0.00	0.00	0.00	0.00	0.00
10	Q	000	000	916000	000	000	000	GENERAL FUND/FIXED ASSETS - DONATIONS	0.00	0.00	0.00	0.00	0.00
10	Q	000	000	931000	000	000	000	GENERAL FUND/FUND BALANCE-RESERVED	0.00	2,370,726.11	2,016,330.62		-354,395.49
10	Q	000	000	931700	000	000	000	GENERAL FUND/FUND BALANCE - L.T.D.	0.00	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	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	0.00
10	Q	000	000	936500	000	000	000	GENERAL FUND/Food Service Fund Balance	0.00	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	0.00
10	Q	000	000	938900	000	000	000	GENERAL FUND/Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00
10	Q	000	000	939200	000	000	000	GENERAL FUND/WORKING CAPITAL (CASH FLOW)	-8,477,822.34	35,250,314.30	25,206,183.26		-18,521,953.38
10	Q	000	000	939900	000	000	000	GENERAL FUND/Unassigned Fund Balance	0.00	0.00	0.00	0.00	0.00
10	-	---	---	-----	---	---	---		0.00	183,210,576.75	183,210,576.75		0.00

Fd T Loc		Obj Func		Prj DeptJob		Fd T Loc		Obj Func		Prj DeptJob		Beginning	2017-18	2017-18	Ending
												Balance	FYTD Credits	FYTD Debits	Balance
27	A	000	000	711000	000	000	000	SPECIAL	EDUCATION	FUND/CLAIM ON CASH		567,134.00	3,190,785.45	327,173.10	-2,296,478.35
27	A	000	000	711100	000	000	000	SPECIAL	EDUCATION	FUND/PAYROLL CLEARANCE ACCOUNT		0.00	3,134,739.30	3,134,739.30	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	261,977.74	261,977.74	0.00
27	A	000	000	713200	000	000	000	SPECIAL	EDUCATION	FUND/ACCOUNTS RECEIVABLE		0.00	4,667.00	4,667.00	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		0.00	0.00	0.00	0.00
27	A	000	000	715600	000	000	000	SPECIAL	EDUCATION	FUND/DUE FROM FED GOVERNMENT		267,952.76	267,952.76	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		-18,548.01	224,740.76	243,288.77	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		-8,035.29	0.00	8,035.29	0.00
27	L	000	000	811611	000	000	000	SPECIAL	EDUCATION	FUND/FICA		-34,358.05	0.00	34,358.05	0.00
27	L	000	000	811620	000	000	000	SPECIAL	EDUCATION	FUND/RETIREMENT DEDUCTION		-38,090.60	0.00	38,090.60	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		0.00	0.00	0.00	0.00
27	L	000	000	811633	000	000	000	SPECIAL	EDUCATION	FUND/DISABILITY INS DEDUCTION		-1,982.28	0.00	1,982.28	0.00
27	L	000	000	811645	000	000	000	SPECIAL	EDUCATION	FUND/LIFE INS - EMPLOYER CONTR		-908.08	0.00	908.08	0.00
27	L	000	000	811815	000	000	000	SPECIAL	EDUCATION	FUND/NET EFT PAYABLE		0.00	4,719,632.20	4,719,632.20	0.00
27	L	000	000	811820	000	000	000	SPECIAL	EDUCATION	FUND/VOUCHERS PAYABLE		-560,158.75	0.00	560,158.75	0.00
27	L	000	000	812000	000	000	000	SPECIAL	EDUCATION	FUND/DUE TO OTHER FUNDS		0.00	0.00	0.00	0.00
27	L	000	000	815100	000	000	000	SPECIAL	EDUCATION	FUND/SELF FUNDED PREMIUM DEPOSITS		0.00	0.00	0.00	0.00
27	L	000	000	817101	000	000	000	SPECIAL	EDUCATION	FUND/SECURITY PREMIUM PAYABLE		-160,466.87	0.00	160,466.87	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		-12,538.83	0.00	12,538.83	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	87,207.09	69,605.86	-17,601.23
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	1,174,688.01	3,488,767.59	2,314,079.58
27	-	---	---	-----	---	---	---					0.00	13,066,390.31	13,066,390.31	0.00

		Beginning		2017-18		2017-18		Ending				
Fd	T	Loc	Obj	Func	Prj	Dept	Job	Balance	FYTD Credits	FYTD Debits	Balance	
50	A	000	000	711000	000	000	000	FOOD SERVICE FUND/CLAIM ON CASH	906,809.89	565,824.96	440,512.30	781,497.23
50	A	000	000	711100	000	000	000	FOOD SERVICE FUND/PAYROLL CLEARANCE ACCOUNT	0.00	293,270.44	293,270.44	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	93.00	0.00	0.00	93.00
50	A	000	000	712000	000	000	000	FOOD SERVICE FUND/INVESTMENTS	0.00	136,424.63	136,424.63	0.00
50	A	000	000	713200	000	000	000	FOOD SERVICE FUND/ACCOUNTS RECEIVABLE	898.45	898.45	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	21,059.12	21,059.12	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	-3,258.59	268,853.14	272,111.73	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	-158.59	0.00	158.59	0.00
50	L	000	000	811611	000	000	000	FOOD SERVICE FUND/FICA	-678.27	0.00	678.27	0.00
50	L	000	000	811620	000	000	000	FOOD SERVICE FUND/RETIREMENT DEDUCTION	-750.19	0.00	750.19	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	316,927.28	316,927.28	0.00
50	L	000	000	811820	000	000	000	FOOD SERVICE FUND/VOUCHERS PAYABLE	-11,031.71	0.00	11,031.71	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	-78,835.14	0.00	0.00	-78,835.14
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	50.40	31,269.97	26,380.13	-4,839.44
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	-834,198.37	459,046.80	595,329.52	-697,915.65
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	2,093,574.79	2,093,574.79	0.00

						Beginning	2017-18		Ending	
						Balance	FYTD Credits	FYTD Debits	Balance	
Fd	T	Loc	Obj	Func	Prj DeptJob	Fd T Loc Obj Func Prj DeptJob				
80	A	000	000	711000	000 000 000	COMMUNITY SERVICE FUND/CLAIM ON CASH	50,343.75	624,615.82	457,319.72	-116,952.35
80	A	000	000	711001	000 000 000	COMMUNITY SERVICE FUND/COMM SERV MINIMUM BALANCE	0.00	0.00	250.00	250.00
80	A	000	000	711100	000 000 000	COMMUNITY SERVICE FUND/PAYROLL CLEARANCE ACCOUNT	0.00	341,372.26	341,372.26	0.00
80	A	000	000	711105	000 000 000	COMMUNITY SERVICE FUND/A/P ACH Cash Account Intercity	0.00	0.00	0.00	0.00
80	A	000	000	711200	000 000 000	COMMUNITY SERVICE FUND/PETTY CASH	1,030.00	0.00	0.00	1,030.00
80	A	000	000	711300	000 000 000	COMMUNITY SERVICE FUND/HOLDING ACCOUNT-CASH	0.00	0.00	0.00	0.00
80	A	000	000	712000	000 000 000	COMMUNITY SERVICE FUND/INVESTMENTS	0.00	0.00	0.00	0.00
80	A	000	000	713100	000 000 000	COMMUNITY SERVICE FUND/TAXES RECEIVABLE	0.00	0.00	150,000.00	150,000.00
80	A	000	000	713200	000 000 000	COMMUNITY SERVICE FUND/ACCOUNTS RECEIVABLE	82,975.54	82,975.54	0.00	0.00
80	A	000	000	713205	000 000 000	COMMUNITY SERVICE FUND/RECEIVABLE UNCOLLECTED	4,889.56	3,345.56	0.00	1,544.00
80	A	000	000	714100	000 000 000	COMMUNITY SERVICE FUND/DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
80	L	000	000	000000	000 000 000	COMMUNITY SERVICE FUND/N/A	0.00	0.00	0.00	0.00
80	L	000	000	811200	000 000 000	COMMUNITY SERVICE FUND/ACCOUNTS PAYABLE	-25,015.71	208,917.22	233,932.93	0.00
80	L	000	000	811225	000 000 000	COMMUNITY SERVICE FUND/CMTY ED CK ACCT PAYABLE	0.00	0.00	0.00	0.00
80	L	000	000	811558	000 000 000	COMMUNITY SERVICE FUND/AP STAPLES	0.00	0.00	0.00	0.00
80	L	000	000	811610	000 000 000	COMMUNITY SERVICE FUND/MEDICARE	-187.67	0.00	187.67	0.00
80	L	000	000	811611	000 000 000	COMMUNITY SERVICE FUND/FICA	-2,858.75	0.00	2,858.75	0.00
80	L	000	000	811620	000 000 000	COMMUNITY SERVICE FUND/RETIREMENT DEDUCTION	-882.10	0.00	882.10	0.00
80	L	000	000	811628	000 000 000	COMMUNITY SERVICE FUND/HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
80	L	000	000	811630	000 000 000	COMMUNITY SERVICE FUND/DENTAL-PPO CONTRIBUTION	0.00	0.00	0.00	0.00
80	L	000	000	811633	000 000 000	COMMUNITY SERVICE FUND/DISABILITY INS DEDUCTION	0.00	0.00	0.00	0.00
80	L	000	000	811645	000 000 000	COMMUNITY SERVICE FUND/LIFE INS - EMPLOYER CONTR	0.00	0.00	0.00	0.00
80	L	000	000	811815	000 000 000	COMMUNITY SERVICE FUND/NET EFT PAYABLE	0.00	369,246.29	369,246.29	0.00
80	L	000	000	811820	000 000 000	COMMUNITY SERVICE FUND/VOUCHERS PAYABLE	-39,852.00	0.00	39,852.00	0.00
80	L	000	000	812000	000 000 000	COMMUNITY SERVICE FUND/DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00
80	L	000	000	816900	000 000 000	COMMUNITY SERVICE FUND/DEFER.REV.-SCHL.AGE CARE	-8,244.10	0.00	8,244.10	0.00
80	L	000	000	816901	000 000 000	COMMUNITY SERVICE FUND/DEFER.REV.-YOUTH ACTIVITY FEES	-38,507.04	0.00	38,507.04	0.00
80	L	000	000	816902	000 000 000	COMMUNITY SERVICE FUND/DEFER.REV.-ADULT & FAMILY FEES	0.00	0.00	0.00	0.00
80	L	000	000	816903	000 000 000	COMMUNITY SERVICE FUND/DEFER.REV.-VARIOUS CAMPS	-12,099.04	0.00	12,099.04	0.00
80	L	000	000	816904	000 000 000	COMMUNITY SERVICE FUND/Deferred Revenue Preschool Fee	0.00	0.00	0.00	0.00
80	L	000	000	816905	000 000 000	COMMUNITY SERVICE FUND/DEFERRED REVENUE-OTHER ICE USE	0.00	0.00	0.00	0.00
80	L	000	000	816906	000 000 000	COMMUNITY SERVICE FUND/DEFERRED REV. - CARE CORNER	0.00	0.00	0.00	0.00
80	L	000	000	816907	000 000 000	COMMUNITY SERVICE FUND/DEF.REV.-POOL ACTIVITY FEES	-252.00	0.00	252.00	0.00
80	L	000	000	816908	000 000 000	COMMUNITY SERVICE FUND/DEF.REV.-GFH BUILDING RENTAL	-910.00	0.00	910.00	0.00
80	L	000	000	816909	000 000 000	COMMUNITY SERVICE FUND/DEF.REV.-HS HOCKEY	-720.00	0.00	720.00	0.00
80	L	000	000	816911	000 000 000	COMMUNITY SERVICE FUND/DEF. REVENUE - MEMBERSHIPS	-8,835.78	0.00	8,835.78	0.00
80	L	000	000	816913	000 000 000	COMMUNITY SERVICE FUND/REF. REV.-GHF CONCESSIONS	-874.66	0.00	874.66	0.00
80	L	000	000	817101	000 000 000	COMMUNITY SERVICE FUND/SECURITY PREMIUM PAYABLE	0.00	0.00	0.00	0.00
80	L	000	000	817200	000 000 000	COMMUNITY SERVICE FUND/DENTAL-CLAIMS PAYABLE	0.00	0.00	0.00	0.00
80	Q	000	000	000000	000 000 000	COMMUNITY SERVICE FUND/N/A	0.00	0.00	0.00	0.00

		Beginning		2017-18		2017-18		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	931000	000	000	000	COMMUNITY SERVICE FUND/FUND BALANCE-RESERVED								0.00	0.00	0.00	0.00
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								0.00	639,921.10	604,049.45	-35,871.65
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	2,270,393.79	2,270,393.79	0.00

Fd T Loc Obj Func				Prj DeptJob				Fd T Loc Obj Func				Prj DeptJob				Beginning	2017-18		2017-18		Ending	
																Balance	FYTD Credits		FYTD Debits		Balance	
Grand Asset Totals																21,691,415.88	106,852,796.02		105,382,059.33		20,220,679.19	
Grand Liability Totals																-12,039,445.57	53,774,966.24		63,252,229.88		-2,562,181.93	
Grand Equity Totals																-9,651,970.31	40,013,173.38		32,006,646.43		-17,658,497.26	
Grand Totals																0.00	200,640,935.64		200,640,935.64		0.00	

Number of Accounts: 214

\*\*\*\*\* 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:                   11/08/17  
 PROGRAM NAME: fin/3amgip01.   TIME:                   3:32:43 PM  
 COPIES:           1                   LPI:                   6  
 RUN ON SERVER: yes                   CREATE ASCII FILE: NO

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BATCHES SELECTED:	POST DATE	BATCH #	DESCRIPTION
	11/06/2017	17-00054	Tr for Twin Oaks Busing 2nd grade-Sjoberg and
	11/02/2017	17-00052	Transfer funds to cover general supplies and
	11/02/2017	17-00051	trim 4 crab apple trees by the high school en
	11/01/2017	17-00050	3 chairs for T.Bohm's office, whiteboard for
	11/01/2017	17-00049	Transfer to cover higher than anticipated cos
	10/31/2017	17-00048	funds needed for spec.ed. & math whiteboards
	10/31/2017	17-00047	trx to cover app purchases
	10/25/2017	17-00045	Transfer for unexpected expense
	10/24/2017	17-00044	IMC Budget Transfer
	10/24/2017	17-00043	funds needed to cover an educational field tr
	10/24/2017	17-00042	Transfer to pay for Math Madness competition
	10/21/2017	17-00041	Money for Brain Pop
	10/19/2017	17-00040	Money for BrainPop and new computer coding st
	10/19/2017	17-00039	10-18-17 Transfer due to instrument repair co
	10/19/2017	17-00038	Additional funds needed to pay snowshoe order
	10/19/2017	17-00037	Additional funds needed to pay for snowshoe o
	10/19/2017	17-00036	Additional funds needed to pay snowshoe order
	10/18/2017	17-00035	transfer to new 440 account to cover the cost
	10/18/2017	17-00034	Transfer to pay for teachers registration to
	10/18/2017	17-00032	Transfer to pay for Math Madness Competition
	10/18/2017	17-00031	FUNDS ALLOCATED IN WRONG ACCOUNT

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
17-00054	Tr for Twin Oaks Busing 2nd grade-Sjoberg and	2017-2018	11/06/2017	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Tr from 479 to 341 for Twin Oaks Busing	10 E 108 479 110000 000	102 000	11/06/2017	0.00	99.26
2		Tr from 479 to 341 for Twin Oaks Busing	10 E 108 341 256770 000	102 000	11/06/2017	99.26	0.00
TOTALS						99.26	99.26

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
17-00052	Transfer funds to cover general supplies and	2017-2018	11/02/2017	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer \$162.33 to 415 account which had no funds. Transfer \$59.23 to cover general supplies purchases per Diane G.	10 E 400 310 125001 000	125 000	11/02/2017	0.00	221.56
2		Transfer funds to this account to cover 2 Amazon and 1 Sage order for SH Performing Arts Coordinator account.	10 E 400 411 125001 000	125 000	11/02/2017	59.23	0.00
3		Transfer funds to this account for food for meetings at Vino Latte. Account previously had no funds.	10 E 400 415 125001 000	125 000	11/02/2017	162.33	0.00
TOTALS						221.56	221.56

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
17-00051	trim 4 crab apple trees by the high school en	2017-2018	11/02/2017	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		money allotted for student council bulletin board paper was budgeted under this account instead of paper so used office paper budget to purchase. This money is now for office use.	10 E 400 310 120000 000	241 000	11/01/2017	0.00	303.00
2		trim 4 crab apple trees by the high school entrance doors	10 E 400 327 254300 000	241 000	11/01/2017	303.00	0.00
TOTALS						303.00	303.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
17-00050	3 chairs for T.Bohm's office, whiteboard for	2017-2018	11/01/2017	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		will not be buying literacy books for teachers this year	10 E 400 411 241000 000	241 000	10/31/2017	0.00	1,075.00
2		3 chairs for T.Bohm's office, whiteboard for rm 210	10 E 400 440 120000 000	241 000	10/31/2017	1,075.00	0.00
TOTALS						1,075.00	1,075.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00049	Transfer to cover higher than anticipated cos	2017-2018	11/01/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to cover higher than anticipated cost of mailing procedural safeguards	27 E 809 411 158000 341 809 000		10/31/2017	0.00	44.00
2		Transfer to cover higher than anticipated cost of mailing procedural safeguards	27 E 809 353 263300 341 809 000		10/31/2017	44.00	0.00
TOTALS						44.00	44.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00048	funds needed for spec.ed. & math whiteboards	2017-2018	10/31/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		funds needed for spec.ed. & math whiteboards	10 E 300 411 241000 000 241 000		10/31/2017	0.00	1,646.00
2		funds needed for spec.ed. & math whiteboards	10 E 300 440 241000 000 241 000		10/31/2017	1,646.00	0.00
TOTALS						1,646.00	1,646.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00047	trx to cover app purchases	2017-2018	10/31/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		trx to cover app purchases	10 E 200 353 263000 000 241 000		10/31/2017	0.00	79.00
2		trx to cover app purchases	10 E 200 360 241000 000 241 000		10/31/2017	79.00	0.00
TOTALS						79.00	79.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00045	Transfer for unexpected expense	2017-2018	10/25/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer from 440 (reduced lift rental cost due to purchase of lift) to travel account to cover cost of DHH interpreter for Washington DC AP Gov trip - Interpret for J.K. from JH	27 E 809 440 158000 341 809 000		10/25/2017	0.00	1,789.00
2		Transfer from 440 (reduced lift rental cost due to purchase of lift) to travel account to cover cost of DHH interpreter for Washington DC AP Gov trip - Interpret for J.K. from JH	27 E 809 342 158000 341 809 000		10/25/2017	1,789.00	0.00
TOTALS						1,789.00	1,789.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
17-00044	IMC Budget Transfer	2017-2018	10/24/2017	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Money needed for Brainpop Subscription	10 E 103 432 222200 000	220 000	10/24/2017	0.00	1,000.00
2		Brainpop Subscription	10 E 103 439 222200 000	220 000	10/24/2017	1,000.00	0.00
TOTALS						1,000.00	1,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
17-00043	funds needed to cover an educational field tr	2017-2018	10/24/2017	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		funds needed to cover an educational field	10 E 400 411 213000 000	213 000	10/23/2017	0.00	100.00
		trip to NTC-Career Fair for Juniors					
2		funds needed to cover an educational field	10 E 400 341 256770 000	213 000	10/23/2017	100.00	0.00
		trip to NTC-Career Fair for Juniors					
TOTALS						100.00	100.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
17-00042	Transfer to pay for Math Madness competition	2017-2018	10/24/2017	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to pay for Math Madness competition	10 E 400 411 124000 000	124 000	10/23/2017	0.00	20.00
		from correct account					
2		Transfer to pay for Math Madness competition	10 E 400 940 124000 000	124 000	10/23/2017	20.00	0.00
		from correct account					
TOTALS						20.00	20.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
17-00041	Money for Brain Pop	2017-2018	10/21/2017	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		More money for BrainPop, I did not transfer	10 E 102 432 222200 000	220 000	10/20/2017	0.00	260.00
		enough the other day.					
2		More money for BrainPop, I did not transfer	10 E 102 439 222200 000	220 000	10/20/2017	260.00	0.00
		enough the other day.					
3		More money for BrainPop, I did not transfer	10 E 104 432 222200 000	220 000	10/20/2017	0.00	250.00
		enough the other day.					
4		More money for BrainPop, I did not transfer	10 E 104 439 222200 000	220 000	10/20/2017	250.00	0.00
		enough the other day.					
TOTALS						510.00	510.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00040	Money for BrainPop and new computer coding st	2017-2018	10/19/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Money for electronic magazines	10 E 104 432 222200 000 220 000		10/19/2017	0.00	1,400.00
2		Money for electronic magazines	10 E 104 434 222200 000 220 000		10/19/2017	1,400.00	0.00
3		Money for coding components for new unit.	10 E 104 432 222200 000 220 000		10/19/2017	0.00	2,780.00
4		Money for coding components for new unit.	10 E 104 551 222200 000 220 000		10/19/2017	2,780.00	0.00
5		Money for Brain Pop	10 E 104 432 222200 000 220 000		10/19/2017	0.00	500.00
6		Money for Brain Pop	10 E 104 439 222200 000 220 000		10/19/2017	500.00	0.00
7		Money for BrainPop	10 E 102 432 222200 000 220 000		10/19/2017	0.00	300.00
8		Money for Brain Pop	10 E 102 439 222200 000 220 000		10/19/2017	300.00	0.00
TOTALS						4,980.00	4,980.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00039	10-18-17 Transfer due to instrument repair co	2017-2018	10/19/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		10-18-17 Transfer due to instrument repair costs unexpected	10 E 106 434 125000 000 125 000		10/18/2017	0.00	12.60
2		10-18-17 Transfer due to instrument repair costs unexpected	10 E 106 473 125000 000 125 000		10/18/2017	0.00	100.00
3		10-18-17 Transfer due to instrument repair costs unexpected	10 E 106 411 125000 000 125 000		10/18/2017	112.60	0.00
TOTALS						112.60	112.60

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00038	Additional funds needed to pay snowshoe order	2017-2018	10/19/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Additional funds needed to pay snowshoe order.	10 E 400 435 143000 000 140 000		10/18/2017	0.00	374.00
2		Additional funds needed to pay snowshoe order.	10 E 400 310 143000 000 140 000		10/18/2017	374.00	0.00
TOTALS						374.00	374.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
17-00037	Additional funds needed to pay for snowshoe o	2017-2018	10/19/2017	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Additional funds needed to pay for snowshoe order.	10 E 400 440 143000 000 140 000		10/18/2017	0.00	525.00
2		Additional funds needed to pay for snowshoe order.	10 E 400 310 143000 000 140 000		10/18/2017	525.00	0.00
TOTALS						525.00	525.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
17-00036	Additional funds needed to pay snowshoe order	2017-2018	10/19/2017	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Additional funds needed to pay snowshoe order.	10 E 300 940 143000 000	140 000	10/18/2017	0.00	50.00
2		Additional funds needed to pay snowshoe order.	10 E 300 310 143000 000	140 000	10/18/2017	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>		
17-00035	transfer to new 440 account to cover the cost	2017-2018	10/18/2017	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		chair	10 E 200 411 213000 000	213 000	10/18/2017	0.00	412.86
2		Purchase chair	10 E 200 440 213000 000	213 000	10/18/2017	412.86	0.00
TOTALS						412.86	412.86

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
17-00034	Transfer to pay for teachers registration to	2017-2018	10/18/2017	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for teachers registration to NSTA conference from correct account	10 E 400 342 126000 000	126 000	10/18/2017	0.00	88.00
2		Transfer to pay for teachers registration to NSTA conference from correct account	10 E 400 940 126000 000	126 000	10/18/2017	88.00	0.00
TOTALS						88.00	88.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
17-00032	Transfer to pay for Math Madness Competition	2017-2018	10/18/2017	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for Math Madness Competition from correct account	10 E 400 551 124000 000	124 000	10/16/2017	0.00	205.00
2		Transfer to pay for Math Madness Competition from correct account	10 E 400 940 124000 000	124 000	10/16/2017	205.00	0.00
TOTALS						205.00	205.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
17-00031	FUNDS ALLOCATED IN WRONG ACCOUNT	2017-2018	10/18/2017	Submit Transfer	History		
<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		CAPITAL PURCHASES - EQUIPMENT	80 E 861 551 253300 000	300 000	10/10/2017	0.00	5,562.75
2		CAPITAL EQUIPMENT - FITNESS CENTER	80 E 861 440 393000 000	300 000	10/10/2017	5,562.75	0.00
TOTALS						5,562.75	5,562.75

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

GIFTS/DONATIONS TO THE SCHOOL DISTRICT

Please complete the following information and submit to the Superintendent's Office.

Donor: J&D Tube Benders, Inc.  
(Name of individual or organization making donation/gift)

Policy 7230 states the District shall provide written acknowledgement to the donor of any accepted cash donation of \$250 or more and any non-cash donation the value of which is \$250 or more. Such acknowledgement shall include the amount of cash or a description of any non-cash donation. Please provide either an email or address so we are able to return a copy of this signed form to the donor.

Donor Email: \_\_\_\_\_

OR

Donor Address: J&D Tube Benders, Inc. 8951 Enterprise Way, PO Box 316, Weston, WI 54476

Description of Gift/Donation: Support for SkillsUSA student organization

Estimated Value: \$3,000

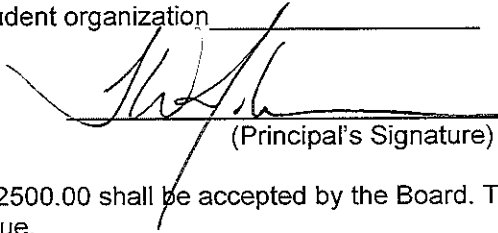
Given to: Aaron Hoffman on behalf of SkillsUSA  
(school, organization of a school, employee, etc.)

Date Received: October 16, 2017

Recipient - District employee we may contact with questions: Aaron Hoffman

Purpose of Gift/Donation: Support for SkillsUSA student organization

Principal Approval of Gift:  YES  NO

  
\_\_\_\_\_  
(Principal's Signature)

All gifts, grants, or bequests having a value of more than \$2500.00 shall be accepted by the Board. The Superintendent may accept for the Board gifts of lesser value.

Superintendent Approval of Gift:  YES  NO

  
\_\_\_\_\_  
(Superintendent's Signature)

School Board Approval of Gift:  YES  NO

\_\_\_\_\_  
(School Board Clerk's Signature)

The D.C. Everest Area School District Federal Tax Number is: 39-6007952.

8/23/16



Book	Policy Manual
Section	Second Reading by the Board
Title	PERSONAL COMMUNICATION DEVICES - Revised
Number	po5136#
Status	Second Reading

~~po~~po5136 - **PERSONAL COMMUNICATION DEVICES**

"Personal communication devices" ("PCDs") as used in this policy are defined in Bylaw 0100.

~~**{ DRAFTING NOTE: SELECT OPTION A OR OPTION B OR OPTION C OR OPTION D }**~~

~~**OPTION A**~~

~~{ } While students may possess personal communication devices (PCDs) in school, on school property, during after school activities (e.g., extra-curricular activities) and at school-related functions, they must be powered completely off (i.e., not just placed into vibrate or silent mode) and stored out of sight during school hours, { } during after school activities (e.g., extra-curricular activities), { } and on school buses or other Board-provided vehicles. **{ END OF OPTION }**~~

~~{ } However, technology including, but not limited to, PCDs intended and actually used for instructional purposes (e.g., taking notes, recording classroom lectures, writing papers) will be permitted, as approved by the classroom teacher or the building principal. { } The use of a PCD to engage in non-education-related communications is expressly prohibited.~~

~~**{ END OF OPTION A }**~~

~~**OPTION B**~~

~~{ X } Students may use personal communication devices (PCDs) before and after school, { X } during their lunch break, { X } in between classes as long as they do not create a distraction, disruption or otherwise interfere with the educational environment, { X } during after school activities (e.g., extra-curricular activities), { X } or at school-related functions. Use of PCDs, except those approved by a teacher or administrator, at any other time is prohibited, and they must be powered completely off (i.e., not just placed into vibrate or silent mode) and stored out of sight.~~

~~{ X } However, technology including, but not limited to, PCDs intended and actually used for instructional purposes (e.g., taking notes, recording classroom lectures, writing papers) will be permitted, as approved by the classroom teacher or the building principal. { } The use of a PCD to engage in non-education-related communications is expressly prohibited.~~

~~**{ END OF OPTION B }**~~

~~**OPTION C**~~

~~{ } In order to avoid disruption of the educational environment and protect students' right of privacy, student use of personal communication devices (PCDs) is prohibited on school grounds during school hours, { } at after school activities (e.g., extra-curricular activities), and on school buses or other Board-provided vehicles.~~

~~{ } Technology including, but not limited to, PCDs intended and actually used for instructional purposes (e.g., taking notes, recording classroom lectures, writing papers) will be permitted, as approved by the classroom teacher or the building principal.~~

~~{ } The use of a PCD to engage in non-education-related communications is expressly prohibited.~~

~~**{ END OF OPTION C }**~~

~~**OPTION D**~~

~~{ } Students may not possess telephone paging devices (e.g., beepers or pagers) on school grounds, at school-sponsored events, and on school buses or other Board-provided vehicles. Students may not use personal communication devices (PCDs), during the school day { } while on school property, { } or during after school activities (e.g., extra-curricular activities).~~

~~When use of PCDs is prohibited the devices must be powered completely off (i.e., not just placed in vibrate or silent mode) and stored out of sight.~~

~~**{ END OF OPTION D }**~~

~~For purposes of this policy, "personal communication device" includes computers, tablets (e.g., iPads and similar devices), electronic readers ("e-readers"; e.g., Kindles and similar devices), cell phones (e.g., mobile/cellular telephones, smartphones (e.g., BlackBerry, iPhone, Android devices, Windows Mobile devices, etc.)), ( ) telephone paging devices (e.g., beepers or pagers), ( ) and/or other web-enabled devices of any type.~~ Students may not use PCDs on school property or at a school-sponsored activity to access and/or view Internet web sites that are otherwise blocked to students at school.

~~**[IF SCHOOL VEHICLES WAS NOT SELECTED IN OPTION A, INCLUDE THE FOLLOWING: ( X )**~~ Students may use PCDs while riding to and from school on a school bus or other Board-provided vehicles ( X ) or on a school bus or Board-provided vehicle during school-sponsored activities, at the discretion of the bus driver, ( X ) classroom teacher, or ( X ) sponsor/advisor/coach. Distracting behavior that creates an unsafe environment will not be tolerated. ~~**[THIS LANGUAGE MAY ALSO BE USED IF OPTION B WAS SELECTED.]**~~

~~Also, during~~ During after school activities, PCDs shall be powered completely off (not just placed into vibrate or silent mode) and stored out of sight when directed by the administrator or sponsor.  
~~Under certain circumstances, a student may keep his/her PCD "On" with prior approval from the building principal.~~

Except as authorized by a teacher, administrator or IEP team, students are prohibited from using PCDs during the school day, including while off-campus on a field trip, to capture, record and/or transmit the words or sounds (i.e., audio) and/or images (i.e., pictures/video) of any student, staff member or other person. Using a PCD to capture, record, and/or transmit audio and/or pictures/video of an individual without proper consent is considered an invasion of privacy and is not permitted. ( X ) Students who violate this provision and/or use a PCD to violate the privacy rights of another person ( ) shall ( X ) may have their PCD confiscated and held until ( X ) the end of the school day ( X ) a parent picks it up, ( X ) and may be directed to delete the audio and/or picture/video file while the parent is present. If the violation involves potentially illegal activity, the confiscated PCD may be turned over to law enforcement.

PCDs, with cameras or any other recording capabilities, may not be activated or utilized at any time in any school situation where a reasonable expectation of personal privacy exists. These locations and circumstances include, but are not limited to, ( X ) classrooms, ( X ) gymnasiums, locker rooms, shower facilities, rest/bathrooms, and any other areas where students or others may change clothes or be in any stage or degree of disrobing or changing clothes. The District Administrator and building principals are authorized to determine other specific locations and situations where use of a PCD is absolutely prohibited.

Students shall have no expectation of confidentiality with respect to their use of PCDs on school premises/property.

Students may not use a PCD in any way that might reasonably create in the mind of another person an impression of being threatened, humiliated, harassed, embarrassed, or intimidated. See Policy 5517.01 – Bullying and Other Forms of Aggressive Behavior. In particular, students are prohibited from using PCDs to: (1) transmit material that is threatening, obscene, disruptive, or sexually explicit or that can be construed as harassment or disparagement of others based upon their race, color, national origin, sex (including sexual orientation/transgender identity), sexual orientation, disability, age, religion, ancestry, or political beliefs; and (2) engage in "sexting" - i.e., sending, receiving, sharing, viewing, or possessing pictures, text messages, e-mails or other materials of a sexual nature in electronic or any other form. Violation of these prohibitions shall result in disciplinary action. Furthermore, such actions will be reported to local law enforcement and child services as required by law.

Students are also prohibited from using a PCD to capture, record, and/or transmit test information or any other information in a manner constituting fraud, theft, cheating, or academic dishonesty. Likewise, students are prohibited from using PCDs to receive such information.

Possession of a PCD by a student at school during school hours ( X ) and/or during extra-curricular activities is a privilege that may be forfeited by any student who fails to abide by the terms of this policy, or otherwise abuses this privilege.

Violations of this policy may result in disciplinary action and/or confiscation of the PCD. The building principal will also refer the matter to law enforcement or child services if the violation involves an illegal activity (e.g., child pornography, sexting). Discipline will be imposed on an escalating scale ranging from a warning to an expulsion based on the number of previous violations and/or the nature of or circumstances surrounding a particular violation. If the PCD is confiscated, it will be released/returned to the student's parent after the student complies with any other disciplinary consequences that are imposed, unless the violation involves potentially illegal activity in which case the PCD may be turned over to law enforcement. A confiscated device will be marked in a removable manner with the student's name and held in a secure location in the building's central office until it is retrieved by the parent or turned over to law enforcement. School officials will not search or otherwise tamper with PCDs in District custody unless they reasonably suspect that the search is required to discover evidence of a violation of the law or other school rules. Any search will be conducted in accordance with Policy 5771 - Search and Seizure. If multiple offenses occur, a student may lose his/her privilege to bring a PCD to school for a designated length of time or on a permanent basis.

A person who discovers a student using a PCD in violation of this policy is required to report the violation to the building principal.

Students are personally and solely responsible for the care and security of their PCDs. The Board assumes no responsibility for theft, loss, or damage to, or misuse or unauthorized use of, PCDs brought onto its property.

Parents are advised that the best way to get in touch with their child during the school day is by calling the school office.

Students may use school phones to contact parents during the school day.

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Last Modified by Ellen Suckow on October 26, 2017



Book	Policy Manual
Section	Second Reading by the Board
Title	RELATIONS WITH SPECIAL INTEREST GROUPS - Revised
Number	po9700#
Status	Second Reading
Adopted	May 25, 2016

## 9700 - RELATIONS WITH SPECIAL INTEREST GROUPS

### School District Referendum Advocacy

This policy applies expressly to any outside organization's advocacy concerning School District referenda. Any such organization, whether advocating in favor of or in opposition to a referendum question, must clearly identify themselves as independent of the School District and may not, under any circumstances, use School District logos, mascots, slogans, or other such items that are protected by or regularly used and identified with the District. School District officials may not advocate for a position on a referendum in any manner in which such advocacy is in the individual's capacity as a School District official or may reasonable be perceived as such. School District officials may always provide factual information concerning any referendum question.

### **Advertising and Promotion: Relations between Public & Students**

The School Board endorses the concept of community partners in education. It shall be the policy of the District to encourage student activities conducive to good health, effective citizenship, high morale, effective learning and exemplary moral and ethical standards.

Various non-school organizations, private and public, profit and nonprofit, often seek to have materials distributed to students and staff for charitable events, fund-raising, advertising, contests and other such activities. The following guidelines govern the distribution of such materials:

- A. Equipment or materials containing advertising of a service or product may be approved for school use by the Superintendent or his/her designee, if the educational value or savings to District taxpayers warrant such approval.
- B. Use of the D.C. Everest School District name or a derivative of it may be approved for use in conjunction with a commercial product by the Superintendent or his/her designee, if the educational value or savings to District taxpayers warrant such approval.
- C. To ensure that student or school personnel are not exploited in efforts to gain financial support by these organizations, the District shall not permit direct solicitations. Charitable fund raising organizations may seek exception through Board authorization.
- D. Vending machines dispensing food or beverages to students are permitted at the discretion of the school principal provided the vending program is not competing with the school food service program. Machine proceeds will accrue to the student association funds.
- E. The District will allow contractual relationships with vendors to merchandise products to students and personnel for the purpose of facilitating group purchasing. Examples might be class rings, yearbooks, photographs and other group purchase of products and services.
- F. School publications may accept and publish paid advertising under established procedures.
- G. No advertising material may be distributed to students which in the opinion of school authorities would contribute to the personal gain of an individual, business or company except as follows:

1. educational material used by staff for educational purposes
2. samples, calendars, supply catalogs, etc., which may be distributed to staff for study, purchasing or routine classroom use, with administrative approval

H. No advertising for alcoholic beverages, tobacco, or other harmful substances, may be accepted for any school or school publication. This does not prohibit advertising from establishments whose business is not primarily dependent upon the sale of alcohol or tobacco products (i.e. restaurants, bowling alleys, grocery stores).

### **Distribution of Non-School-Related Materials to Students**

Many persons, groups and agencies ask to distribute information to students relative to their activities and promotions. Most of the requests understandably deserve public support; however, they are so varied and so numerous, the Board has developed guidelines to ensure that when non-school material is posted or distributed to students on school premises, the information and the activities are appropriate in light of the educational mission of the schools.

Persons, groups, or agencies wishing to distribute or post non-school material to students on school premises must submit an online request with a copy of the material as outlined in administrative guidelines.

The request and material must be submitted at least twenty-four (24) hours in advance of the proposed time of distribution. The request must contain the name and telephone number of the person, group or agency submitting the request and the date(s) time(s) and location(s) of the proposed distribution(s).

In addition, individuals may choose to provide thirty (30) copies for each school, which may be placed where the principal designates. Individuals will need to deliver the copies to each school. Each piece of material shall have a "non-endorsement" statement similar to, *"This is not a D.C. Everest-sponsored activity and the opinions expressed are not necessarily those of the School District or its personnel."*

Persons, groups or agencies seeking approval to distribute materials in schools are strongly encouraged: (1) to provide materials translated into the language spoken by the families receiving the information; and (2) to offer scholarship or subsidy fees to low income students if fees are requested for participation.

Persons, groups or agencies wishing to distribute non-school material to students on school premises must receive prior permission from the building principal or designee. The building principal or designee will deny a request to distribute the following material:

- A. Material that contains obscene, profane or pornographic subject matter, determined by reference to the material's intended recipients;
- B. Material that impinges upon the rights of other students or that encourages actions which endanger the health or safety of others;
- C. Material that invades the privacy of others;
- D. Material that incites or encourages illegal behavior;
- E. Material that is primarily devoted to the advertisement of commercial products or services, when such products or services are not offered in connection with fund-raising or other activities by a non-profit organization;
- F. Material that presents a reasonable probability that its distribution to students will substantially disrupt or materially interfere with the proper and orderly operation or discipline of the school or school-sponsored activities; and
- G. Material that is not age- or maturity-appropriate.

The building principal or designee may establish uniform and reasonable time, place and manner restrictions for student distribution or posting of non-school material, taking into account the ages of students and the physical layout of school premises. Time, place and manner restrictions shall be designed to promote the orderly distribution of material while preventing disruptions of, or interference with, the school curriculum, the orderly ingress and egress from the school and the safe and efficient movement of persons on school premises and the orderly operation of the school. The building principal or designee may establish reasonable time, place and manner restrictions on a case-by-case basis so long as such restrictions are nondiscriminatory and based upon the considerations listed above.

The Superintendent, building principal or designee may prohibit or place restrictions upon student distribution or posting of non-school material on school premises based upon pedagogical and educational concerns associated with a proposed distribution of non-school material.

If the building principal or designee denies or limits a request to distribute or post non-school material, a written appeal may be filed with the Superintendent's office within five (5) school days from the date of the decision. If upon review the Superintendent or designee denies or limits the request, the decision may be appealed to the board by filing a written appeal with the Superintendent's office within five (5) school days of the decision.

Persons, groups or agencies are not allowed to make face-to-face presentations about non-school-related events to students in classrooms or other areas of the school. In addition, distribution of non-school material will not be allowed via school or District newsletters. This policy, however, does not apply to school-affiliated activities, e.g. community athletic teams, for children. The policy also provides that announcements during the school day are limited to school-sponsored and school-related events and activities. Emergency cancellation of student events or activities that are not school-sponsored or school-related may be announced when there are not reasonable alternative means of communicating with students regarding the cancellation immediately before or after school.

However, when administering these policies, school officials, employees and agents shall not discriminate between non-school materials on the basis that the material contains a viewpoint which represents a favored or disfavored point of view. Permission to distribute or post non-school material is not an endorsement of an activity, person, organization or subject matter of the material by the District or any of its officials, employees or agents.

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Legal                    118.125, Wis. Stats.

Last Modified by Ellen Suckow on October 26, 2017

District Annual Scorecard View #1

D.C. Everest Area School District Annual Scorecard 2017-2018					
DISTRICT GOAL	<i>Early Literacy: On Target by Third Grade</i>	<i>College and Career Readiness: Academic Success</i>	<i>Culture of Excellence: A Positive Place to Learn and Work</i>	<i>Innovation: To Promote and Support Innovation in All Aspects of District Operations</i>	<i>D.C. Everest School District will manage its financial resources for employee and operational expenses to best meet the mission and goals of the district.</i>
SUCCESS MEASURES 2017-2018	<ul style="list-style-type: none"> <li>• Increase % of students in Grade 3 who are proficient in reading from 73 to 80 (STAR)</li> <li>• Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 71 to 75 (STAR)</li> <li>• Increase 5% of students in grades 9-10 who meet or exceed growth expectations in reading by 5%(SRI)</li> </ul>	<ul style="list-style-type: none"> <li>• Increase % of 11<sup>th</sup> grade students who meet all four College and Career Ready benchmarks from 28% to 30% (<i>Meeting benchmarks in all 4 sub-tests, English, Math, Reading, Science</i>)</li> <li>• Improve proportional representation by 5% in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses</li> </ul>	<ul style="list-style-type: none"> <li>• Improve proportional representation * in co-curricular activities</li> <li>• Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)</li> </ul>	<ul style="list-style-type: none"> <li>• Definition of key terms in our district goal and selection of measures to assess our progress</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction with service from district departments will increase from _____ to _____. (Studer Education<sup>SM</sup> District Services Survey)</li> </ul>
Progress Monitoring Measures					

<b>Strategic Actions 2017-2018</b>	Teach for critical thinking and a common language of literacy  Refine the process for identifying specific student needs and support all learners (intervention to enrichment)	Provide access to rigorous universal curriculum and opportunities for learning beyond the classroom to all students.	Principals and coordinators collaboratively guide PLCs.  Adults build positive relationships with all students to increase self-efficacy and engagement Manage individual performance effectively		Increase efficiency and reduce distractions for all employees so that they can be more engaged and effective in their roles.
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\*Proportional representation means that the proportion of different groups of students in a particular class or activity matches the proportion of those same groups in the overall student population. For example, if students for whom English is a second language are 30% of the student population, then we aim for 30% of the students who enroll in and successfully complete an AP class to be students for whom English is a second language.

### D.C. Everest Area School District

Annual School Improvement Plan

#### Evergreen Elementary

<h2>Literacy-17/18 SY</h2>
<b>District Goal:</b> Early Literacy: On Target by Third Grade
<b>District Measures:</b> <ul style="list-style-type: none"> <li>• Increase % of students in Grade 3 who are proficient in reading from 70% to 75%</li> <li>• Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 66% to 71%.</li> </ul>
<b>District Progress Monitoring:</b> TBD
<b>District Strategic Actions:</b> TBD
<b>School Proficiency Goal:</b> By the end of the 2017-2018 school year, 75% of Evergreen Elementary School third grade students will reach proficiency.

<b>School Growth Goal:</b> By the end of the 2017-2018 school year, 71% of Evergreen Elementary School students in grades 1-5 will meet or exceed the growth expectations in reading from 66% to 71%.	
<b>School Measure:</b> Proficiency will be operationalized as scoring in the 40th percentile or higher nationally on the spring STAR assessment.	
<b>Proficiency</b> Current: 70% Date: Spring 2017	<b>Proficiency</b> Target: 75% Date: Spring 2018
School Progress Monitoring Measure: STAR Screener 40th percentile	Dates: Fall, Winter, Spring
<b>Growth</b> Current: 66% Date: Spring 2017	<b>Growth</b> Target: 71% Date: Spring 2018
School Progress Monitoring Measure: STAR SGP of 35 or higher	Dates: Fall, Winter, Spring
<p>School Strategic Actions:</p> <ul style="list-style-type: none"> <li>Analyze data to determine which students need support.</li> <li>Facilitate PLCs to determine the nature of each child's deficits.</li> <li>Reading Leadership Team will review systems of support (Guided Reading and Guided Reading Plus as well as other Tier-1 in-class interventions in addition to Reading Recovery, LLI, and PLI) to determine the effectiveness of systems and pair non-proficient students with interventions that most closely match their needs.</li> <li>Frequently review progress of non-proficient readers within the context of their support services to monitor and adjust service delivery in a way that maximizes student growth.</li> </ul>	

<b>College and Career Readiness- 17/18 SY</b>
<b>District Goal:</b> College and Career Readiness: Academic Success
<p><b>District Measures:</b></p> <ul style="list-style-type: none"> <li>Increase students' college and career readiness in Grades 8-10 from ___ to ___ (Average composite score, Aspire or % of students achieving benchmark of 428 composite score, Aspire)</li> <li>Increase % of 11<sup>th</sup> grade students who meet the College and Career Ready benchmark from ___ to ___ (Composite score 22, ACT)</li> <li>Improve proportional representation* in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses</li> </ul>
<b>District Progress Monitoring:</b> TBD

<b>District Strategic Actions:</b> TBD			
<b>School Goal:</b> At least 40% of students in grades 1-5 scoring below proficient on <b>STAR MATH</b> will meet or exceed growth expectations by spring of 2018.			
<b>School Measure:</b> STAR SGP of 35 or higher			
Current: 30%	Date: Spring 2017	Target: 40%	Date: Spring 2018
School Progress Monitoring Measure: STAR		Dates: Fall, Winter, Spring	
<b>School Strategic Actions:</b> <ul style="list-style-type: none"> <li>• Identify students scoring below the 40th percentile at each grade level 1-5.</li> <li>• Analyze STAR data to narrow area of focus for each grade level.</li> <li>• Math Leadership Team will review systems of support (Workshop Math, AVMR, Math Interventionist).</li> <li>• Math Leadership Team will develop a plan for PLCs to identify action steps to address the growth needs (check sub-domains of STAR) of our non-proficient math students.</li> <li>• Regular monitoring of non-proficient math students and their support services will take place and adjustments will be made as needed.</li> </ul>			

<b>Culture of Excellence-17/18 SY</b>			
<b>District Goal:</b> Culture of Excellence: A Positive Place to Learn and Work			
<b>District Measures:</b> <ul style="list-style-type: none"> <li>• Increase employee engagement in select areas by a minimum of .1</li> </ul>			
<b>District Progress Monitoring:</b> TBD			
<b>District Strategic Actions:</b> TBD			
<b>School Goal:</b> In the following areas, the administrator's rating will increase by a minimum of .1 during the 2017-2018 school year: <ul style="list-style-type: none"> <li>• <i>My Principal/Supervisor provides the support needed to accomplish my work objectives.</i></li> <li>• <i>My principal/supervisor consults me on the decisions that affect my job.</i></li> </ul>			
<b>School Measure:</b> Studer Employee Engagement Survey			
Current: "Support Needed" 3.87 (up .15 from fall '16)	Date: May 2017	Target: "Support Needed" 3.97	Date: May 2017

<p><i>"Consults"</i> 3.93 (up.18 from fall '16)      May 2017</p>	<p><i>"Consults"</i> 4.03      May 2017</p>
<p>School Progress Monitoring Measure: Studer Employee Engagement Survey</p>	<p>Dates: Fall, Spring</p>
<p>School Strategic Actions:</p> <ul style="list-style-type: none"> <li>• Roll out Spring 2017 data to all staff</li> <li>• Meet with PLCs and support staff groups to determine what specific actions would help employees feel more engaged in the indicated areas.</li> <li>• Develop Action Plan to address specific actions.</li> <li>• Guidance and Principal will collaborate during the 17-18 school year to identify and possibly administer a student survey to measure the degree to which Evergreen Elementary is perceived as a positive place to learn.</li> </ul>	

**D.C. Everest Area School District**  
**Annual School Improvement Plan**  
**Hatley Elementary School**

<b>Literacy</b>
<b>District Goal:</b> Early Literacy: On Target by Third Grade
<p><b>District Measures:</b></p> <ul style="list-style-type: none"> <li>· Increase % of students in Grade 3 who are proficient in reading from 73% to 80% (STAR)</li> <li>· Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 71% to 75 % (STAR)</li> </ul>
<b>District Progress Monitoring:</b> TBD
<b>District Strategic Actions:</b> TBD
<p><b>School Goal–Proficiency:</b> 88% of Hatley students (full academic year) in grades 1 through 5 will be proficient (40<sup>th</sup> percentile or above) on STAR Reading by June 2018.</p> <p><b>School Goal–Growth:</b> 75% of Hatley students (full academic year) in grades 1 through 5 will meet or exceed growth expectations (SGP of 35 or more) in reading as measured on STAR Reading by June 2018.</p>

<b>School Measure:</b> STAR Reading—Meeting the proficiency target is 40 <sup>th</sup> percentile or above; Meeting the growth expectation is a Student Growth Percentile (SGP) of 35 or higher.	
<b>Proficiency</b> Current: 71%      Date: Fall 2017 Previous Year: 86%      Date: Spring 2017	<b>Proficiency</b> Target: 88%      Date: Spring 2018
School Progress Monitoring Measure: <i>STAR Screener</i>	Dates: From Fall 2017 to Spring 2018
<b>Growth</b> Current: 70%      Date: Spring 2017	<b>Growth</b> Target: 75%      Date: Spring 2018
School Progress Monitoring Measure: STAR SGP	Dates: Fall 2017, Winter 2018, Spring 2018
<p>School Strategic Actions:</p> <ul style="list-style-type: none"> <li>· Survey to identify staff member needs in area of teaching reading</li> <li>· Review of STAR data to identify strengths and deficits related to subskills assessed</li> <li>· Survey to identify student perceptions of reading</li> <li>· Develop and implement parent/community resources to support literacy</li> <li>· Provide professional development opportunities (staff meetings, district PD opportunities)</li> <li>· 2<sup>nd</sup>/3<sup>rd</sup> grade PLC with Mollie-reading theory</li> <li>· 5<sup>th</sup> grade teacher completing LLI training</li> <li>· Schedule supports for students (Tier I and beyond)</li> </ul>	
<b>Culture of Excellence</b>	
<b>District Goal:</b> Culture of Excellence: A Positive Place to Learn and Work	
<b>District Measures:</b> <ul style="list-style-type: none"> <li>· Improve proportional representation* in co-curricular activities</li> <li>· Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)</li> </ul>	
<b>District Progress Monitoring:</b> TBD	
<b>District Strategic Actions:</b> TBD	
<b>School Goal:</b> By June 2018, Hatley will increase score on employee engagement survey question related to providing feedback (My principal/supervisor provides feedback concerning areas for improving my performance) from 4.29 to 4.34.	
<b>School Measure:</b> <ul style="list-style-type: none"> <li>· Studer Employee Engagement Survey</li> </ul>	

Current: 4.29	Date: Fall 2016	Target: 4.34	Date: Spring 2018
School Progress Monitoring Measure: Studer Employee Engagement Survey		Dates: Spring 2018	
School Strategic Actions: <ul style="list-style-type: none"> <li>· Listen and learn about staff member needs/interests</li> <li>· Highlight employee accomplishments</li> <li>· Provide specific and actionable feedback (keeping to one or two key points)</li> <li>· Promote and encourage collaboration between all staff (helping one another grow)</li> <li>· Provide support for staff members to reflect and develop skills</li> </ul>			
<b>College and Career Readiness</b>			
<b>District Goal:</b> College and Career Readiness: Academic Success			
<b>District Measures:</b> <ul style="list-style-type: none"> <li>· Increase % of grade 11 students who meet the College and Career Ready benchmark from 28% to 30% (Meeting benchmarks in all 4 sub-tests, English, math, reading, science).</li> <li>· Improve proportional representation* in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses</li> </ul>			
<b>District Progress Monitoring:</b> TBD			
<b>District Strategic Actions:</b> TBD			
<b>School Goal:</b> 78% of Hatley students (full academic year) in grades 1 through 5 will meet or exceed growth expectations (SGP of 35 or more) in math as measured on STAR Math by June 2018.			
<b>Measure:</b> STAR Math—Meeting the growth expectation is a Student Growth Percentile (SGP) higher.			
Current: 74%	Date: Spring 2017	Target: 78%	Date: Spring 2018
School Progress Monitoring Measure: <i>STAR SGP</i>		Dates: Fall 2017, Winter 2018, Spring 2018	
School Strategic Actions: <ul style="list-style-type: none"> <li>· Survey to identify staff member needs in area of teaching math</li> <li>· Review of STAR data to identify strengths and deficits related to subskills assessed</li> <li>· Develop and implement parent/community resources to support math</li> <li>· Provide professional development opportunities (staff meetings, district PD opportunities)</li> <li>· Schedule supports for students (Tier I and beyond)</li> </ul>			

D.C. Everest Area School District  
Annual School Improvement Plan  
**Mountain Bay**

<b>Literacy</b>	
<b>District Goal:</b> Early Literacy: On Target by Third Grade	
<b>District Measures:</b>	
<ul style="list-style-type: none"> <li>· Increase % of students in Grade 3 who are proficient in reading from 69.57% to 75% (STAR)</li> <li>· Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 71% to 75 % (STAR)</li> </ul>	
<b>District Progress Monitoring:</b> TBD	
<b>District Strategic Actions:</b> TBD	
<p><b>School Goal–Proficiency:</b> By the end of the 2017-18 school year, 75% of Mountain Bay Elementary School third grade students will reach proficiency based on the spring STAR screener test.</p> <p><b>School Goal–Growth:</b> By the end of the 2017-18 school year, 75% of Mountain Bay Elementary School students in grades 1-5 will meet or exceed the growth expectations in reading from 71% to 75% based on STAR screener testing.</p>	
<b>School Measure:</b> Proficiency on the STAR test is based on	
<b>Proficiency</b> Current: 69.57%                      Date: Fall 2017	<b>Proficiency</b> Target: 75%                                      Date: Spring 2018
School Progress Monitoring Measure: <i>STAR Screener</i>	Dates: From Fall 2017 to Spring 2018
<b>Growth</b> Current: 71%                      Date: Spring 2017	<b>Growth</b> Target: 75%                                      Date: Spring 2018
School Progress Monitoring Measure: STAR SGP	Dates: Fall 2017, Winter 2018, Spring 2018

**School Strategic Actions:**

- Acquire data from several sources regarding the needs of our students: PALS, STAR, Forward Exam, classroom assessments...
- During PLC times, determine needs of students and create schedules, interventions (LLI, PLI, Guided Reading, classroom...)
- Give ALL students the best instruction we can, with needed resources.
- Continue to review the process and adjust supports and instruction as needed throughout the year.

## College and Career Readiness

**District Goal:** College and Career Readiness: Academic Success

**District Measures:**

- Increase students' college and career readiness in Grades 8-10 from \_\_\_ to \_\_\_ (*Average composite score, Aspire or % of students achieving benchmark of 428 composite score, Aspire*)
- Increase % of 11<sup>th</sup> grade students who meet the College and Career Ready benchmark from \_\_\_ to \_\_ (Composite score 22, ACT)
- Improve proportional representation\* in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

**School Goal:** A minimum of 50% of students in grades 1-5 scoring below proficient on the STAR math screener will meet or exceed growth expectations by the spring of 2018.

**School Measure:**

STAR screener minimum yearly growth expectation of 35%.

Current:	Date:	Target: 50%	Date: Spring 2018
School Progress Monitoring Measure: STAR		Dates: Fall, Winter, Spring	

School Strategic Actions:

- Using STAR data, identify students scoring below proficient (40% and lower).
- During PLC times, determine needs of students and create schedules and interventions that allow us to meet the needs of targeted students.
- Offer students the best instruction we can, with needed resources.
- Continue to review the process and adjust supports and instruction as needed throughout the year.

## Culture of Excellence

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

**District Measures:**

- Improve proportional representation\* in co-curricular activities
- Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

**School Goal:** To continue to develop our school culture to an environment that is collaborative, safe, team-oriented, positive, team-driven, inviting to students, parents, staff and community.

**School Measure:** It is difficult to measure such qualities in an objective manner, so a large part of this goal will be measured through anecdotal parent comments, subs and other professionals who are in our building, and overall staff feelings. In order to have an objective measure, I will use the Studer Employee Engagement Survey with specific targeted goals which are:

- My principal sets clear expectations to judge my performance.
- Principal led staff meetings make efficient use of time and are productive.

Current:	Date:	Target:	Date:
Clear Expectations 4.15	Fall 2016	Clear Expectations 4.2	Spring 2018
Staff meetings 4.20	Fall 2016	Staff meetings 4.25	Spring 2018

School Progress Monitoring Measure: Studer Employee Engagement Survey	Dates: Fall 2016 to Spring 2018
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School Strategic Actions:

- Use “rounding conversations” with entire staff at least twice during the school year.
- Recognize staff mentioned during rounding conversations. Recognize what staff needs to help them grow and provide that to them.
- Collaborate and make decisions as a team when possible.
- Celebrate as a team throughout the year.
- Send out meeting agendas prior to meetings, with a productive agenda that makes efficient use of time.
- Remain positive ALWAYS, especially during the most challenging of times!

D.C. Everest Area School District

Annual School Improvement Plan

**Riverside Elementary**

Literacy	
<b>District Goal:</b> Early Literacy: On Target by Third Grade	
<b>District Measures:</b>	
<ul style="list-style-type: none"> <li>· Increase % of students in Grade 3 who are proficient in reading from 73% to 80% (STAR)</li> <li>· Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 72% to 75% (STAR)</li> <li>· Increase % of students in grades 9-10 who meet or exceed growth expectations in reading from ___ to ___ (SRI)</li> </ul>	
<b>District Progress Monitoring:</b> STAR	
<b>District Strategic Actions:</b> TBD	
<b>School Goal:</b> 95% of Riverside students in 1 <sup>st</sup> -5 <sup>th</sup> grade will be proficient (40 <sup>th</sup> percentile or above) in Reading according to STAR or show a SGP of 35% or more on STAR testing in the area of Reading by June 2018.	
<b>School Measure:</b> STAR screener	
<b>Current:</b> Spring 2017 STAR: <ul style="list-style-type: none"> <li>· 82.92% proficient (369/445)</li> <li>· 91.4% proficient or SGP of 35 or more</li> </ul>	<b>Target:</b> <b>Date:</b> May 2018 <ul style="list-style-type: none"> <li>· 85% proficient</li> <li>· 95% proficient or SGP of 35 or more</li> <li>· 85% will meet Grade 1-5 growth expectation of 35 or higher</li> </ul>

<ul style="list-style-type: none"> <li>77% met Grade 1-5 growth expectation of 35 or higher</li> </ul>	
<p>School Progress Monitoring Measure Fall 2017 STAR:</p> <ul style="list-style-type: none"> <li>324/445 proficient (71.84%)</li> <li>No growth data to report</li> </ul>	Dates: September 2017
<p>School Progress Monitoring Measure January 2018 STAR:</p>	Dates: January 2018
<p>School Strategic Actions:</p> <ul style="list-style-type: none"> <li>Providing intervention and enrichment opportunities to meet the needs of all students in WIN block</li> <li>Development of building reading committee comprised of a teacher from each grade level focused on the growth and development of reading at Riverside.</li> <li>PLC's will regularly review data and collaborate with reading specialist and principal to identify students in need of additional support. Will follow district ESS guidelines.</li> <li>Train additional 1<sup>st</sup> grade teacher in PLI and implement with fidelity.</li> <li>Teacher specialization in reading in grades 3,4 and 5</li> <li>Train a 4<sup>th</sup> and 5<sup>th</sup> grade teacher in LLI and implement intervention in grade level.</li> <li>3<sup>rd</sup> grade PLC professional development in reading theory with Mollie</li> </ul>	

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

Annual School Improvement Plan

**Rothschild Elementary**

<b>School Learning Objective for Literacy</b>
<b>D.C. Everest District Goal:</b> Early Literacy: On Target by Third Grade
<p><b>D.C. Everest District Measures:</b></p> <ul style="list-style-type: none"> <li>Increase % of students in Grade 3 who are proficient in reading (40% and above) from 73% to 80% (STAR).</li> <li>Increase % of students in grades 1-8 who meet or exceed growth expectations (35 SGP) in reading from 72% to 75% (STAR).</li> </ul>
<b>D.C. Everest District Progress Monitoring:</b> TBD

**D.C. Everest District Strategic Actions: TBD**

**Rothschild Elementary School Goal (SLO#1):**

- A.** By the end of 2017-2018 school year, Rothschild students in Grade 3 who are proficient in reading (40% and above) will increase from 70% to 77% as measured on the Spring 2018 STAR screener.
- B.** By the end of the 2017-2018 school year,
  - 75% of students in Grade 1,
  - 86% of students in Grade 2,
  - 69% of students in Grade 3,
  - 75% of students in Grade 4, and
  - 83% of students in Grade 5 will meet or exceed growth expectations (35 SGP) in reading as measured on the Spring 2018 STAR screener.

**Rothschild Elementary School Measure:**

Progress of **Part A** will be measured in fall and spring by determining percentage of students who scored proficient (40% or above) in Grade 3. Progress of **Part B** of this goal will be measured in fall and spring by determining the SGP on STAR tests in reading for all students in 1st through 5th Grade.

<p><b>Part A-</b></p> <p><b>Current:</b>                      <b>Date:</b> Spring 2017</p> <p>Grade 3: 70%</p>	<p><b>Part A-</b></p> <p><b>Target:</b>                      <b>Date:</b> Spring 20178</p> <p>Grade 3: 77%</p>
<p><b>Part B-</b></p> <p><b>Current:</b>                      <b>Date:</b> Spring 2017</p> <p>Grade 1: N/A</p> <p>Grade 2: 76.2%</p> <p>Grade 3: 58.7%</p>	<p><b>Part B-</b></p> <p><b>Target:</b>                      <b>Date:</b> Spring 2018</p> <p>Grade 1: 75%</p> <p>Grade 2: 86.2%</p> <p>Grade 3: 68.7%</p>

Grade 4: 65%	Grade 4: 75%
Grade 5: 72.5%	Grade 5: 82.5%
<b>ROT School Progress Monitoring Measure:</b> STAR Screener	<b>Dates:</b> Fall, Winter, Spring (1st grade Winter & Spring) TBD

<b>ROT School Progress Monitoring Measure:</b> Monitor of Progress in STAR	<b>Dates:</b> Students & frequency of monitoring of the progress to be determined by grade level PLCs
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<p><b>Rothschild Elementary School Strategic Actions:</b></p> <ul style="list-style-type: none"> <li>· Provide teachers with data on student demographics (EL &amp; Special Education)</li> <li>· Provide teachers with strategies for student growth achievement (i.e. staff meetings &amp; other professional development)</li> <li>· Provide teachers with strengths &amp; areas for growth on subskills (i.e. Vocabulary, Informational Text, Craft &amp; Structure)</li> <li>· Provide teachers with strategies to improve areas of growth in the subskills.</li> <li>· Literacy Committee will provide student SGP to teachers at least 3 times per year (based on student need).</li> <li>· Communicate between literacy committee &amp; technology committee to provide professional development on technology reading sources (Big Universe, Overdrive)</li> <li>· After-school Book Club with focus strategies</li> <li>· Pastries with Parents</li> <li>· Family Literacy Night</li> <li>· Freddy's Lending Libraries</li> </ul>
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**Rothschild STAR Reading – Spring 2017**

Rothschild Grade	% of proficient students (scoring at or above 40% benchmark in spring)	Students who met growth expectation (SGP of 35 or higher)
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1	83%	74%
2	69%	60%
3	70%	62%
4	68%	71%
5	73%	87%
<b>ALL (1-5)</b>	<b>72%</b>	<b>70%</b>

## School Learning Objective for Math

**Rothschild Elementary School Goal (SLO#2):**  
 By the end of the 2017-2018 school year, 85% of Rothschild students in Grades 1-5 will meet adequate growth in math with a score at or above 40 SGP (Student Growth Percentile) as measured on the Spring 2018 STAR screener.

**Rothschild Elementary School Measure:**  
 Progress of this goal will be measured in fall and spring by determining the SGP on STAR tests in math for all students in 1st through 5th grade.

<p><b>Current:</b>          In the 2016-2017 school year, 72% of students in 1st through 4th grade met adequate SGP in math with a score at or above 35 SGP.</p>	<p><b>Date:</b></p>	<p><b>Target:</b>          In the 2017-2018 school year, 85% of students in 1st through 5th grade will meet adequate SGP in math with a score at or above 40 SGP.</p>	<p><b>Date:</b></p>
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<p><b>ROT School Progress Monitoring Measure:</b>          STAR Screener</p>	<p><b>Dates:</b>          Fall, Winter, Spring (1st grade Winter &amp; Spring) TBD</p>
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<b>ROT School Progress Monitoring Measure:</b> Monitor of Progress in STAR	<b>Dates:</b> Students & frequency of monitoring of the progress to be determined by grade level PLCs
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<p><b>Rothschild Elementary School Strategic Actions:</b></p> <p>Big Ideas – perseverance and math stamina</p> <ul style="list-style-type: none"> <li>-Bulletin board by gym           <ul style="list-style-type: none"> <li>· What do you notice? Activity               <ul style="list-style-type: none"> <li>o Students can discuss and write on the board</li> <li>o Fostering positive discussion and disagreement</li> </ul> </li> <li>· Word of the week               <ul style="list-style-type: none"> <li>o To be discussed in class and around the board</li> </ul> </li> </ul> </li> <li>-Bulletin board in lobby           <ul style="list-style-type: none"> <li>· Growth mindset, perseverance, stamina</li> <li>· THE POWER OF YET</li> </ul> </li> <li>-Working on growth mindset and perseverance before starting math curriculum           <ul style="list-style-type: none"> <li>· Week of iMath</li> <li>· Provide teachers with growth mindset videos/activities throughout the year (weekly/bi-weekly) to encourage discussion in classes</li> </ul> </li> <li>-Brain Sweat (Perseverance)           <ul style="list-style-type: none"> <li>· “Brain Sweat” cards - write about how they made their brain sweat in math that day               <ul style="list-style-type: none"> <li>· Once a week - use as your share time of math workshop</li> <li>· All days - have basket available where kids can grab at the end of math workshop to reflect                   <ul style="list-style-type: none"> <li>· Front - picture of brain sweat</li> <li>· Back - sentence starter “I made my brain sweat today by... “</li> <li>· Take home and have signed (by parent or teacher)                       <ul style="list-style-type: none"> <li>▪ Entered into raffle for Power of Yet swag (t-shirts, pencils, brain stress balls)</li> </ul> </li> </ul> </li> <li>· Weekly (turning bi-weekly) video or quick activity sent out to teachers                   <ul style="list-style-type: none"> <li>· THE POWER OF YET</li> </ul> </li> </ul> </li> </ul> </li> </ul>
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**Rothschild STAR Math – Spring 2017**

<b>Rothschild Grade</b>	<b>% of proficient students (scoring at or above 40% benchmark in spring)</b>	<b>% of students who met growth expectation (SGP of 35 or higher)</b>
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1	99%	84%
2	85%	69%
3	92%	65%
4	93%	64%
5	82%	76%
<b>ALL (1-5)</b>	<b>90%</b>	<b>71%</b>

## School Learning Objective for Culture of Excellence

**D.C. Everest District Goal:** Culture of Excellence: A Positive Place to Learn and Work

- D.C. Everest District Measures:**
- Improve proportional representation\* in co-curricular activities
  - Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)

**D.C. Everest District Progress Monitoring:** TBD

**D.C. Everest District Strategic Actions:** TBD

**Rothschild Elementary School Goal (SLO#3):**  
 By the end of the 2017-2018 school year, surveyed Rothschild staff will report improvement in employee engagement.

**Rothschild Elementary School Measure:**

PBIS team developed a thirteen-question survey to be completed by all Rothschild staff first in late September and then again in late May.

- I feel that I have the resources I need to do my job.
- I have a positive personal connection with someone at work.
- In the last 7 days, I have given others recognition or praise for their good work.
- My co-workers are committed to doing quality work.
- What I do matters to students, staff, and families.
- In the last 7 days, I have received recognition or praise for my work.
- I feel valued by people I work with.
- At work, my opinions matter.
- Overall, I enjoy my work.
- People at work care about me as a person.
- There is a sense of community at Rothschild School.
- I would recommend Rothschild School as a great place for children to parents/caregivers.
- I would recommend Rothschild School as a place to work.
- Comments that you have to improve staff engagement at Rothschild School.

<b>Current:</b> TBD	<b>Date:</b> 9/20/17	<b>Target:</b> TBD	<b>Date:</b> 5/16/18
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**Rothschild School Staff  
Engagement Survey  
September 2017  
49 responses**

Statement	1	2	3	4	5
I feel that I have the resources I need to do my job.	0 (0%)	0 (0%)	7 (14.3%)	20 (40.8%)	22 (44.9%)
I have a positive personal connection with someone at work.	0 (0%)	1 (2%)	2 (4.1%)	5 (10.2%)	41 (83.79%)
In the last 7 days, I have given others recognition or praise for their good work.	0 (0%)	0 (0%)	2 (4.1%)	10 (20.4%)	37 (75.5%)

<b>ROT School Progress Monitoring Measure:</b> ROT PBIS Google Form Survey	<b>Dates:</b> January 2018
<b>ROT School Progress Monitoring Measure:</b> ROT PBIS Google Form Survey	<b>Dates:</b> May 2018
<b>Rothschild School Strategic Actions:</b> <ul style="list-style-type: none"> <li>· Implementation of school-wide PBIS Tier 1 practices, including strategies for identifying and teaching expectations, acknowledging appropriate behavior, and responding to inappropriate behavior</li> <li>· Provide intensive or targeted PBIS Tier 2 interventions to support students who are not responding to Tier 1 support efforts.</li> <li>· Appropriate PBIS supports for staff provided, including leadership teaming, supporting policy, coaching, and implementation monitoring</li> </ul>	

D.C. Everest Area School District

Annual School Improvement Plan  
Weston Elementary School

<b>Literacy</b>	
<b>District Goal:</b> Early Literacy: On Target by Third Grade	
<b>District Measures:</b>	
<ul style="list-style-type: none"> <li>· Increase % of students in Grade 3 who are proficient in reading from 73.71% to 80% (STAR)</li> <li>· Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 72 to 75 (STAR)</li> <li>· <i>Increase % of students in grades 9-10 who meet or exceed growth expectations in reading from ___ to ___ (SRI)</i></li> </ul>	
<b>District Progress Monitoring:</b> TBD	
<b>District Strategic Actions:</b> TBD	
<b>Weston Elementary Goal:</b>	
By the end of the 2017-2018 school year, 83% of students will meet adequate growth expectations of 35 SGP (student growth percentile) and 72% of students will achieve the benchmark (40 <sup>th</sup> percentile).	
<b>Weston Elementary Measure:</b>	
Progress of this goal will be measure in fall and spring by determining the SGP and Proficiency Levels on STAR tests in reading for all students for all students in grades 1 <sup>st</sup> through 5 <sup>th</sup> grade.	
<b>Current:</b> Whole School: 73% SGP, 67% benchmark	<b>Date:</b> Spring 2017
<b>Target:</b> Whole School: 83% SGP, 72% benchmark	<b>Date:</b> Spring 2018
<b>Weston Progress Monitoring Measure:</b> STAR Screener in Literacy	<b>Dates:</b> Fall, Winter, Spring
<b>Weston Progress Monitoring Measure:</b> Monitor of progress in STAR Submission of Fountas and Pinnell guided reading levels.	<b>Dates:</b> Selection of students and monitoring of progress will be done as determined by grade-level/interventionist PLCs. Guided reading levels will be collected monthly.

**School Strategic Actions:**

- Provide teachers with data on student demographics
- Provide teachers with professional development in literacy (staff meetings, district professional development opportunities, coaching support for new teachers)
- Provide teachers with targeted feedback in areas of strength and specific areas needing growth
- Provide teachers with structure for PLCs which allows for interventionists to guide conversations about literacy and student achievement
- Provide teachers with information about progress towards reaching benchmark and proficiency
- Targeted intervention for struggling readers (PLI, Reading Recovery, LLI)

## College and Career Readiness/Mathematics

**District Goal:** College and Career Readiness: Academic Success

**District Measures:**

- Increase students' college and career readiness in Grades 8-10 from \_\_\_ to \_\_\_  
(Average composite score, Aspire or % of students achieving benchmark of 428 composite score, Aspire)
- Increase % of 11<sup>th</sup> grade students who meet the College and Career Ready benchmark from \_\_\_ to \_\_\_ (Composite score 22, ACT)
- Improve proportional representation\* in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

**School Goal:**

By the end of the 2017-2018 school year, 77% of students in grades 1-5 will meet adequate growth in math with a score at or above 35 SGP (Student Growth Percentile) as measures on the spring STAR screener.

**Weston School Measure:**

Progress of this goal will be measured in fall and spring by determining the SGP on STAR test in math for all students in 1<sup>st</sup> through 5<sup>th</sup> grade.

**Current:** Date: Spring  
2017  
Whole School: 67% SGP

**Target:** Date: Spring 2018  
Whole School: 77% SGP

<b>Weston Progress Monitoring Measure:</b> STAR Screener	<b>Dates:</b> Fall, Winter, Spring
<b>Weston Progress Monitoring Measure:</b> Monitoring of progress in STAR where applicable. Review of summative assessment data.	<b>Dates:</b> Frequency and specific students to be monitored will be determined by grade-level/interventionist PLCs
<b>School Strategic Actions:</b> <ul style="list-style-type: none"> <li>· After-school programming with STEM activities</li> <li>· Provide district-level professional development for staff</li> <li>· Provide targeted feedback to staff regarding areas of needed growth</li> <li>· Survey staff and provide specific professional development in areas of need</li> <li>· Use of AVMR trained staff to provide support and resources as needed</li> </ul>	
<h2 style="margin: 0;">Culture of Excellence</h2>	
<b>District Goal:</b> Culture of Excellence: A Positive Place to Learn and Work	
<b>District Measures:</b> <ul style="list-style-type: none"> <li>· Improve proportional representation* in co-curricular activities</li> <li>· Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)</li> </ul>	
<b>District Progress Monitoring:</b> TBD	
<b>District Strategic Actions:</b> TBD	
<b>School Goal:</b> By the end of the 2017-2018, the mean of Weston staff engagement will increase by .13 as measured by the Studer Staff Engagement Survey.	
<b>Weston School Measure:</b> Studer Staff Engagement Survey will be completed in the Fall and Spring.	
<b>Current:</b> <b>Date:</b> Spring 2017 Overall mean of 3.72	<b>Target:</b> <b>Date:</b> Spring 2018 Overall mean of 3.85
<b>School Progress Monitoring Measure:</b> Studer Staff Engagement Survey	<b>Dates:</b> Fall and Spring

<b>School Progress Monitoring Measure:</b> Weston-created staff surveys Data collected from rounding	<b>Dates:</b> Periodically throughout the year
<b>School Strategic Actions:</b> <ul style="list-style-type: none"> <li>· Roll out spring data to staff</li> <li>· Identify three largest areas in need of improvement</li> <li>· Brainstorm potential ways to address areas in need of improvement</li> <li>· Meet with building culture team to discuss specific strategies and plan for improving building culture</li> <li>· Reflect and make adjustments as necessary</li> </ul>	

**D.C. Everest Area School District**  
Annual School Improvement Plan  
**Middle School**

<h1 style="margin: 0;">Literacy</h1>	
<b>District Goal:</b> Early Literacy: On Target by Third Grade	
<b>District Measures:</b> <ul style="list-style-type: none"> <li>• STAR</li> </ul>	
<b>District Progress Monitoring:</b> STAR	
<b>District Strategic Actions:</b>	
<b>School Goal:</b> By the end of the 2017-2018 school year, 85% of full academic year 6th and 7th grade students will achieve a student growth percentile of 35 or greater based on their spring 2018 STAR reading assessment.	
<b>School Measure: STAR</b>	
<b>Current:</b> <ul style="list-style-type: none"> <li>• 21.8% of incoming 6th and 7th grade students scored below SGP on spring 2017.</li> </ul>	Target: 85% of FAY will achieve 35+ on STAR SGP Date: May 2018
School Progress Monitoring Measure: STAR	Dates: September 2017
School Progress Monitoring Measure: STAR	Dates: December 2017

**School Strategic Actions:**

- Drop Everything And Read during ELT/Study Hall, when students do not have homework
  - Consistency in accountability
- Close Reading Strategies across all content areas
- Open access to the IMC at any time to retrieve a book to check-out
- All staff as readers--what are we reading now; having conversations with students on high interest books
- Student Voice and Choice; easy accessible

## College and Career Readiness

**District Goal:** College and Career Readiness: Academic Success

**District Measures:**

- Success Skills Rubric as measured on report card

**District Progress Monitoring:** Success Skills Rubric/Report Card--NI to S

**District Strategic Actions:** Formalized Success Skills Rubric

**School Goal:**

By the end of the 2017-2018 school year, 20% of FAY 6th and 7th grade students who “Needs Improvement” on our Success Skills report card will move to “Satisfactory” by the end of 2018 school year.

**School Measure:** Success Skills Report Card Q2, Q4. Baseline will be from 6/7 grade 2016-2017 S2 report card.

**Current:**

- 556 NIs for 6th graders in 2016-17 spring.
- 442 NIs for 7th graders in 2016-17 spring.
- 998 NIs for 6 and 7 grade total

How many students received NIs?

- 181-7th grade students of the 442 NIs
- 200-6th grade students of the 556 NIs

837 Total Students at MS

Date of data: Spring 2017

**Target:** Decrease NIs by 20%

**Date:** 2018 Q4 Report Card

School Progress Monitoring Measure: Q1 Student Report Card--Encore not be included in data

**Dates:** November 3, 2017

School Progress Monitoring Measure: Q2 Student Report Card

**Dates:** January 18, 2018

**School Strategic Actions:**

- ELT - PBIS Lessons
  - Study Skills Habits/Organization/Time Management Lessons
- Student self-assessment on success skills rubric and establish goals as related to their progress.
- Share information/Success Skills Rubric via Powerschool to parents.
- Share rubrics with students at beginning, quarter and at semester period grading time.
- Share outcome of rubrics with parents (PT conferences, as per needed via parent communications - email, phone calls, website, etc.)
- Tips/tools classroom lessons on respectful/responsible student

## Culture of Excellence

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

**District Measures:**

- Increase employee engagement from 3.91 to 4.01 (Studer Education<sup>SM</sup> survey)

**District Progress Monitoring:** Studer Education Employee Engagement Survey

**District Strategic Actions:**

- Continue to engage in Studer Education process

**School Goal:**

By the end of the 2017-2018 school year, DCE Middle School will increase the overall mean of employee engagement by .10 as measured by the results of the May 2018 Studer Employee Engagement Survey.

**School Measure:** Studer Education Employee Engagement Survey

Current: Overall Score 3.91  
Date: May, 2017

Target: 4.01  
Date: May, 2018

School Progress Monitoring Measure:  
• Studer Survey

Dates: November 2017 (Studer)

School Progress Monitoring Measure: DCEMS Staff Survey:  
• Communication  
• Decision making  
• Consistency

Dates: August 2017, January 2018, May 2018

**School Strategic Actions:**

Communication

- NTK
- Rounding with all staff
- Minutes from Team Leaders
- House Happenings/Defined

- Parents (parents/HW)
  - Link/video on MS site on how to access
  - Refresher Statement
  - PowerSchool
  - Success Skills Rubric
- ESS Form/Interventions Roll-out
- Input in decision making
  - Use solicited input
- Consistency
  - Discipline and follow through, communication to staff
  - In communication
  - Success Skills Rubric
  - Equitable--explaining the why

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

Annual School Improvement Plan

**Junior High**

<b>Literacy</b>
<b>District Goal:</b> Early Literacy: On Target by Third Grade
<p><b>District Measures:</b></p> <ul style="list-style-type: none"> <li>· Increase % of students in Grade 3 who are proficient in reading from ___ to ___ (STAR)</li> <li>· Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from ___ to ___ (STAR)</li> <li>· Increase % of students in grades 9-10 who meet or exceed growth expectations in reading from ___ to ___ (SRI)</li> </ul>
<b>District Progress Monitoring:</b> TBD
<b>District Strategic Actions:</b> TBD
<p><b>School Goal:</b> We the staff of the D.C. Everest Junior High School, will improve literacy and critical thinking skills of all students in grades 8 and 9 by focusing on critical common vocabulary. Of the percentage of students currently scoring basic on our state assessments, 10% of that population will move into the proficient category on the Forward (grade 8) and the ready proficiency standard on the ACT Aspire (grade 9) examinations.</p>
<p><b>School Measure:</b> We will improve the consistency, clarity and frequency of usage of Depth of Knowledge tier 2, 3 and 4 vocabulary throughout all subject areas.</p>

Current: SRI and STAR testing results Date: Fall, Winter and Spring of the 2017-2018 school year	Target: 10% of our population will move into the proficient and ready categories on the Wisconsin Forward and ACT Aspire Examinations Date: Spring 2018
School Progress Monitoring Measure:	Dates:
School Progress Monitoring Measure:	Dates:
School Strategic Actions: <ul style="list-style-type: none"> <li>· Academic vocabulary lessons infused into existing curriculum</li> <li>· Staff development opportunities centered on academic vocabulary</li> </ul>	

## College and Career Readiness

**District Goal:** College and Career Readiness: Academic Success

**District Measures:**

- Increase students' college and career readiness in Grades 8-10 from \_\_\_ to \_\_\_ (Average composite score, Aspire or % of students achieving benchmark of 428 composite score, Aspire)
- Increase % of 11<sup>th</sup> grade students who meet the College and Career Ready benchmark from \_\_\_ to \_\_\_ (Composite score 22, ACT)
- Improve proportional representation\* in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

**School Goal:** We the staff of the DCE JH recognize and acknowledge the importance of experiential learning opportunities for all students across all curricular areas. As a result, we are committed to developing, utilizing and implementing community-based, authentic hands-on learning opportunities that will allow the impact of learning to extend beyond the classroom.

**School Measure:** A parallel survey will be developed to gather information from students, parents and staff members in regards to experiences (total number) and engagement. We will seek to increase the proportional representation of all student groups in the experiential offerings. We will gather data about total number of experiences across all curricular areas. This data will be designed to evaluate post-secondary connections, community-based opportunities/partnerships and authentic hands-on experiences.

Current: Baseline data collected from all curricular areas Date: Fall 2017	Target: 5% increase across all curricular areas Date: Spring 2018
School Progress Monitoring Measure: Engagement survey	Dates: Fall/Spring of the 2017/2018 school year
School Progress Monitoring Measure:	Dates:
School Strategic Actions: <ul style="list-style-type: none"> <li>· Use of Adventure Day Committee to analyze and evaluate options for Adventure Day</li> <li>· Development of engagement survey for students, parents and staff</li> <li>· Use of ACP activities to increase the proportional representation of all groups</li> <li>· Use of funds to cover some of the costs for various experiential opportunities</li> </ul>	

D.C. Everest Area School District  
Annual School Improvement Plan  
**Senior High**

<h2>Literacy</h2>	
<b>District Goal:</b> Early Literacy: On Target by Third Grade	
<b>District Measures:</b> <ul style="list-style-type: none"> <li>• Increase % of students in Grade 3 who are proficient in reading from ___ to ___ (STAR)</li> <li>• Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from ___ to ___ (STAR)</li> <li>• Increase % of students in grades 9-10 who meet or exceed growth expectations in reading from ___ to ___ (SRI)</li> </ul>	
<b>District Progress Monitoring:</b> TBD	
<b>District Strategic Actions:</b> TBD	
<b>School Goal:</b> <i>(Ex. 87% of our 2nd grade students will read at or above grade level)</i>	
<b>School Measure:</b>	
Current: _____ Date: _____	Target: _____ Date: _____
School Progress Monitoring Measure:	Dates:
School Progress Monitoring Measure:	Dates:

School Strategic Actions:

- (Ex. *Integrate content literacy in Sci/ SS*)
- (Ex. *Professional development to all teachers on Tier 1 instruction*)

## Culture of Excellence

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

**District Measures:**

- Improve proportional representation\* in co-curricular activities
- Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

**School Goal:**

To create a culture of belonging and support for all D.C. Everest individuals  
 To improve students' skills in self-efficacy  
 To strengthen our building culture through a student centered mindset

**School Measure:**

To increase positive responses from students on each of the survey items from the October administration to the May administration

<b>Current:</b> No current baseline data <b>Date:</b>	<b>Target:</b> Student baseline survey <b>Date:</b> October
<b>School Progress Monitoring Measure:</b> Student survey	<b>Dates:</b> January
<b>School Progress Monitoring Measure:</b> Student survey	<b>Dates:</b> May

School Strategic Actions:

- Develop a student survey that specifically measures the critical attributes of these goals
- Administer the student survey in October, January, and May
- Continue efforts to strengthen student-to-teacher and student-to-student relationships in the building
- Regularly seek and use student feedback about strategies that support their learning (student voice)
- Get feedback from students at the start of second semester about practices that benefit their learning needs (student voice)

- Set aside time in PLC's to plan, implement, review, and modify teaching practices that support these building goals
- Implement Plan-Do-Study-Act procedures in the classroom
- Utilize students from each homeroom on a student advisory group
- Utilize time in the classroom to teach students to be self-advocates
- Utilize time in the classroom for activities that strengthen levels of student belonging
- Work to increase a safe and consistent learning environment through further exploration and utilization of trauma sensitivity and restorative justice practices

My co-workers are committed to doing quality work.	0 (0%)	0 (0%)	2 (4.1%)	17 (34.7%)	30 (61.2%)
What I do matters to students, staff and families	0 (0%)	0 (0%)	0 (0%)	8 (16.3%)	41 (83.7%)
In the last seven days, I have received recognition or praise for my work.	2 (4.1%)	2 (4.1%)	4 (8.2%)	12 (24.5%)	29 (59.2%)
I feel valued by people I work with.	0 (0%)	2 (4.1%)	3 (6.1%)	16 (32.7%)	28 (57.1%)
At work my opinions matter.	0 (0%)	1 (2%)	6 (12.2%)	14 (28.6%)	28 (57.1%)
Over all I enjoy my work.	0 (0%)	0 (0%)	3 (6.1%)	15 (30.6%)	31 (63.3%)
People at work care about me as a person.	0 (0%)	1 (2%)	4 (8.2%)	14 (28.6%)	30 (61.2%)
There is a sense of community at Rothschild School.	0 (0%)	0 (0%)	5 (10.2%)	13 (26.5%)	31 (63.3%)

I would recommend Rothschild School as a great place for children to parents/caregivers.	0 (0%)	0 (0%)	2 (4.1%)	14 (28.6%)	33 (67.3%)
I would recommend Rothschild School as a place to work.	0 (0%)	0 (0%)	4 (8.2%)	16 (32.7%)	29 (59.2%)

## D.C. Everest Area School District Business/ Personnel Services

<b>Effective Efficient Operations</b>
<b>District Goal:</b> D.C. Everest School District will manage its financial resources for employee and operational expenses to best meet the mission and goals of the district.
<b>District Measures:</b> <ul style="list-style-type: none"> <li>Satisfaction with service from district departments will increase from ____ to ____ (Studer Education<sup>SM</sup> District Services Survey)</li> </ul>
<b>District Progress Monitoring:</b> TBD
<b>District Strategic Actions:</b> TBD
<p><b>Department Goals:</b></p> <p><b>Business:</b></p> <ul style="list-style-type: none"> <li>Increase amount of revenue collected from credit cards for student fees by 5% from <b><u>\$162,512 to \$170,637.</u></b></li> </ul> <p><b>Community Services:</b></p> <ul style="list-style-type: none"> <li>Increase concession, skate rental, public skating fees, and vending revenue by 5% from <b><u>\$98,468 to \$103,391</u></b> (2016-17 to 2017-2018).</li> <li>Increase staff membership to wellness center by 5% from <b><u>206 to 216.</u></b></li> </ul> <p><b>B&amp;G:</b></p> <ul style="list-style-type: none"> <li>Establish baseline for amount of time required to complete work requests.</li> <li>Reduce electrical consumption at high school by 10% from <b><u>1,822,560 KW's to 1,640,304 KW's</u></b> (10%).</li> </ul> <p><b>Human Resources:</b></p> <ul style="list-style-type: none"> <li>Establish a baseline for department satisfaction using District Services Survey.</li> <li>Eliminate single points of failure.</li> </ul> <p><b>Technology:</b></p> <ul style="list-style-type: none"> <li>Establish a baseline for amount of time required to complete work requests.</li> <li>Research and implement a Professional Development tracking system.</li> </ul> <p><b>Food Service:</b></p>

<ul style="list-style-type: none"> <li>• Ensure the percentage of the student body purchasing lunch does not decrease.</li> <li>• Establish a baseline for student satisfaction with meals.</li> </ul>			
Current:	Date:	Target:	Date:
Progress Monitoring Measure:		Dates:	
Progress Monitoring Measure:		Dates:	
<p><b>Strategic Actions:</b></p> <p><b>Business:</b></p> <ul style="list-style-type: none"> <li>• Investigate and potentially implement the ability for schools to accept credit cards in school offices.</li> <li>• Investigate the value of providing portable credit card devices at major athletic events.</li> <li>• Calculate the cost of potentially reducing the \$1.00 service charge.</li> </ul> <p><b>Greenheck:</b></p> <ul style="list-style-type: none"> <li>• Add special 4 new moonlight skating sessions.</li> <li>• Re-design concessions menu to meet customer desires (considering profit margins).</li> <li>• Increase efforts to eliminate situations of vending machines running out of product.</li> <li>• Run staff discount and promotional periods for memberships.</li> <li>• Provide free memberships, personal training opportunities, and group fitness passes for principals and department leaders to use for staff recognition awards.</li> </ul> <p><b>B&amp;G:</b></p> <ul style="list-style-type: none"> <li>• Complete an analysis of past SchoolDude Data for baseline.</li> <li>• Complete lighting projects at the Senior High School.</li> <li>• Begin HVAC system upgrades at the Senior High.</li> </ul> <p><b>HR:</b></p> <ul style="list-style-type: none"> <li>• Complete district-wide and internal surveys to set baseline satisfaction.</li> <li>• Revise job roles.</li> <li>• Provide cross training.</li> <li>• Hire and train current open position.</li> </ul> <p><b>Food Service:</b></p> <ul style="list-style-type: none"> <li>• Increase social media presence to market to students, staff, and parents.</li> <li>• Purchase and use higher quality products to use in recipes.</li> <li>• Vary menu and infuse local fresh vegetables within the menu.</li> <li>• Encourage Nutri-slice Interactive feedback from students (implement viable suggestions).</li> </ul>			

<h2 style="margin: 0;">Culture of Excellence</h2>	
<p><b>District Goal:</b> Culture of Excellence: A Positive Place to Learn and Work</p>	
<p><b>District Measures:</b></p> <ul style="list-style-type: none"> <li>• Improve proportional representation* in co-curricular activities</li> <li>• Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)</li> </ul>	
<p><b>District Progress Monitoring:</b> TBD</p>	

<b>District Strategic Actions:</b> TBD			
<b>Department Goals:</b>			
<ul style="list-style-type: none"> <li>• Increase employee engagement from <b>3.89 to 3.99</b> (Studer Education<sup>SM</sup> survey).</li> <li>• Increase employee engagement in the business office from <b>4.26 to 4.36.</b></li> <li>• Increase employee engagement in the Cust. and Comm. Services from <b>3.33-3.5.</b></li> <li>• Increase employee engagement in the Food Services Department from <b>3.70-4.14.</b></li> <li>• Set baseline satisfaction of Human Resources Department.</li> </ul>			
Current:	Date:	Target:	Date:
Progress Monitoring Measure:		Dates:	
Progress Monitoring Measure:		Dates:	
<b>Strategic Actions:</b>			
<b>Business Office:</b>			
<ul style="list-style-type: none"> <li>• Streamline employee reimbursement process.</li> <li>• Conduct a fee analysis and budgetary review to assess possibility of reducing or eliminating fees.</li> </ul>			
<b>Custodial an B&amp;G:</b>			
<ul style="list-style-type: none"> <li>• Allow staff more input on decisions regarding equipment, supplies, processes, and procedures.</li> <li>• More frequent recognition and rounding.</li> </ul>			
<b>Community Services:</b>			
<ul style="list-style-type: none"> <li>• Increase outreach to staff and students related to free program offers.</li> <li>• Improve internal staff communication via more meetings and team building activities.</li> </ul>			
<b>Human Resources:</b>			
<ul style="list-style-type: none"> <li>• HR Director to visit every building two times per year (visits, playground, meetings, school activities) - Increase HR visibility in schools.</li> <li>• Increase department team building activities from one per year to two or three.</li> </ul>			
<b>Food Service:</b>			
<ul style="list-style-type: none"> <li>• Provide incentives to encourage food service employees to regularly check e-mail.</li> </ul>			

D.C. Everest Area School District  
Curriculum and Learning

Literacy	
<b>District Goal:</b> Early Literacy: On Target by Third Grade	
<b>District Measures:</b>	
<ul style="list-style-type: none"> <li>• Increase % of students in Grade 3 who are proficient in reading from 73% to 80% (STAR)</li> <li>• Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 71% to 75 %(STAR)</li> </ul>	

- Increase the % of 9-10 students who meet or exceed growth expectations by 5% from our fall to spring administrations of SRI.

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

- Department Goals:**
- Increase % of students in Grade 3 who are proficient in reading from 73% to 80% (STAR)
  - Increase % of students in grades 1-8 who meet or exceed growth expectations in reading from 71% to 75% (STAR)
  - Increase the % of 9-10 students who meet or exceed growth expectations by 5% from our fall to spring administrations of SRI.

Current:	Date:	Target:	Date:
Progress Monitoring Measure:		Dates:	
Progress Monitoring Measure:		Dates:	

- Strategic Actions:**
- Elementary*
- Literacy Coaching cycle with third grade teachers to improve universal instruction.
  - Collection of Monthly Guided Reading levels to facilitate discussion with principals on how they are supporting progress of students.
  - Continue to develop principals as Literacy leaders in school through monthly meetings that include data reports on how students are doing and their leadership to be literacy leaders.
  - 5th grade social studies will work towards increasing writing opportunities in their final West unit working in conjunction with Language Arts writing program (Lucy Caulkins).
  - Art teachers will continue to read and use children’s books to help students connect their visual projects with a literary theme.
  - Music teachers will continue to teach the connection between song lyrics with corresponding literature/books/stories/poems or historical events.
- Secondary*
- English/WL:*
- EE; Ideas: ESS Implementation---tiering at-risk and academic interventions (i.e. the “doubling” conversation); universal literacy practices; continued focus on assessment practices that increase engagement in targeted instruction
  - 6-12 ELA continued focus on literacy: Implementation of student choice reading as a component of the required curriculum, with particular focus/emphasis at grades 8-9 based on the research and experiences with UW Madison Literacy by the Lakes; grade 8-9 students will complete surveys fall, winter, spring to gauge their engagement and perceptions of their individual growth as readers. The STAR/SRI and AR programs will be used to gather quantitative data fall, winter and spring to gauge student growth.
  - All students grade 6-12 ELA will be enrolled with direct access to the core English classroom experience. Teachers will differentiate, accommodate and modify to facilitate individual student growth for students with disabilities. SRI data will be tracked to monitor growth.

- Grade 6-7 ELA teachers will continue focus and monitoring on students on-watch or intervention- level in STAR reading; Goal to have 100% of these students meet their growth goals by spring.
- Increase the number of students who enroll in World Language courses, as World Language Courses support literacy.

*Science:*

- Teach, learn and use varied literacy (reading, writing & speaking) strategies in all science classes, of varied sources, to help students grow their literacy skills in all 6-12 science classes.

*Social Studies:*

- *Use of the Digital Leaders Corp. members to integrate technology with disciplinary literacy. Think -Alouds and other strategies will be utilized to promote literacy through the use of technology. Six DLC members are social studies teachers who are working on this goal.*

*Special Ed:*

- Academic Achievement: Increase levels in the areas of reading and math for student with disabilities.

*Technology*

- Implement a new professional learning system (Thrive) to promote opportunities for learning, increase engagement in professional learning, and make accountability easier.

CTE

- Revisit focus on content/career specific vocabulary
- Update and enhance “power sheets” as tools for content and SwD teachers

Visual Art

- Secondary art teachers will have students present artwork in class (speaking) and write an artist’s statement for one or more of the completed projects which will be posted with the student’s artwork displayed in the school/district/community.

Music

- Students will explain and support their evaluation of the musical qualities of a performance in a written critique.

Physical Education/Health

- To more purposefully connect links between movement and thinking, and academic achievement. By placing a focus of attention to specific locomotor skills that are being scaffolded, then adding layers of complexity to the basic actions, a process is created to support learning. It helps to develop thinking skills through movement.

## College and Career Readiness

**District Goal:** College and Career Readiness: Academic Success

**District Measures:**

- Increase students' college and career readiness in Grades 8-10 from (*Average composite score, Aspire or % of students achieving benchmark of 428 composite score, Aspire*)
- Increase % of 11<sup>th</sup> grade students who meet the College and Career Ready benchmark from (Composite score 22, ACT)

Proposed: **Increase the number of students that meet all four ACT benchmarks from 28% to 30%.**

- Improve by 5% proportional representation\* in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

**Department Goals:**

- Increase students' college and career readiness in Grades 8-10 from (*Average composite score, Aspire or % of students achieving benchmark of 428 composite score, Aspire*)
- Increase % of 11<sup>th</sup> grade students who meet the College and Career Ready benchmark from (Composite score 22, ACT)
- **Improve proportional representation\* in Advanced Placement, Tech Ed, and Family and Consumer Sciences courses**

Current:	Date:	Target:	Date:
Progress Monitoring Measure:		Dates:	
Progress Monitoring Measure:		Dates:	

**Strategic Actions:**

*Elementary*

*Secondary: Ideas -increased non-traditional options for intervention (blended courses...“the doubling conversation”); hone in on engagement/more voice & choice as a means towards proportionality; ACP implementation; ESS implementation; Focus on empowering teams/feedback via EE? LMS discussion*

*Special Education*

- Transition: Increase the number of students with disabilities who have secured and successful paid employment experiences while enrolled in the D.C. Everest Area School District.

*Technology*

- Upgrade the wireless infrastructure at the secondary schools. Increasing connectivity and speed to online resources.

**Curriculum Coordinators:**

*English/WL:*

- *6-12 ELA: All juniors will complete fall pretesting of English ACT test. Results will be utilized to drive direct instruction in all junior English classes. A post test will be administered prior to state testing to provide students data feedback. Grade 10 students will be provided practice-testing opportunities throughout the school year.*
- *Continued recruitment of underrepresented populations into honors and AP ELA and WL classes; Department teachers received training (1.5 hours) in inclusion and differentiation, accommodation and modification in August. Continued PLC work in partnership with Special Ed PLC on inclusionary practices in the ELA classroom. Spring recruitment via conversations between EL, ELA and SPED departments to ensure more underrepresented students schedule for these courses in spring. 2018-19 rosters to serve as measurement.*

### Science

- Increase the number of authentic scientific reasoning and data analysis lessons and projects in the science curriculum to improve students' essential science literacy skills.
- Increase the use of ACT-style (Read – Analyze – Respond) questions in 6-12 science classes to connect literacy in science with critical thinking and reasoning tasks.
- All sophomore and junior science students will take simulated ACT science tests broken into the three components of the science assessment (Data Representation, Conflicting Viewpoints and Research Summaries) prior to the ACT test administration. Simulations will be accompanied with mini-lessons focusing on the application of effective scientific reading comprehension strategies and data analysis skills. Students will be provided additional ACT science practice problem sets through their science teacher and coordinator.
- Review demographic representation and distribution of students in traditional, honors, dual enrollment, Advanced Placement and elective science classes. Review data with PLCs. Continue procedures currently in place for encouraging students to challenge themselves with advanced curricula and generate and implement additional approaches for challenging students to register for classes, ensuring alignment with interest and abilities. Provide necessary support for students in these classes. Enlist the assistance of district staff outside of science department to develop approaches for such support.

### CTE

- Establish baseline data in grades 6-12 in Tech Ed and Family and Consumer Science courses
- Identify and address barriers to underrepresented student participation in Tech Ed and Family and Consumer Science Courses
- Increase opportunities for students to earn value-added diplomas through CTE offerings (dual enrollment credits, industry standard certifications, work-based learning certifications -DWD and/or DPI)

### Music and Visual Arts

- 6-12: To more purposefully connect instructional and assessment practices/strategies with the critical thinking and problem solving skills students need to learn and use when taking any assessment to demonstrate their academic understanding.
- 8-12: Review demographic representation of those students enrolled in a music or visual arts course. Research and collect data as to why students continue to take arts courses and what is keeping them from not taking arts courses beyond 7th grade. Develop a strategic plan on how to address the challenges for minority students to continue the study of music and/or art beyond 7th grade.

### Math

- 10-12: *Provide opportunities for students to access content phrased in a manner similar to the ACT assessments. Identify students who are showing deficits on the ACT Aspire test and meet the needs of the students in their core classroom.*
- 6-12: *Reduce the number of students in pull-out math courses increasing our use of ELT and early intervention opportunities especially at the Middle School Level where the intervention will have the most effect. Increase the number of students in underrepresented populations on extra curricular math activities and Honors courses in the middle school.*
- 3-5: *Professional development for teachers on quality tier 1 interventions to prevent students from being behind on state testing. Editing the curriculum so address current deficits and needs according to the STAR assessment.*

### Social Studies:

- *Social Studies - Increase # of minority students taking honors 8th and 9th grade classes to be proportional to their population. Increase # of minority students taking social studies AP courses at the 9-12 level to be proportional to their population at DCE. Continue to increase*

*the # of minority students taking Dual Enrollment courses ( Criminal Justice and Sociology) to a level beyond the proportion to their population at DCE. Increase the # of males allowed into the AP pool at the 10-12 level to be proportional to the male population at DCE.*  
 Phy Ed/Health

## Culture of Excellence

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

- District Measures:**
- Improve proportional representation\* in co-curricular activities
  - Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)

**District Progress Monitoring:** TBD

**District Strategic Actions:** TBD

- Department Goals:**
- Improve proportional representation\* in co-curricular activities
  - Increase employee engagement from 3.89 to 3.99 (Studer Education<sup>SM</sup> survey)

Current:	Date:	Target:	Date:
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Progress Monitoring Measure:	Dates:
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Progress Monitoring Measure:	Dates:
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**Strategic Actions:**  
***Elementary:** Continue to hear what teachers say,include them as partners in curriculum work  
 Create new Elementary report card with representative teacher support  
 Round with staff and include responses in elementary principal meetings for discussion*

***Secondary:** Strategic rounding; Establishing equity as an embedded priority (examples; fees, proportionality in co-curriculars); Key transition planning/preparation; Responding to rounding: leadership teams/infrastructure; Innovation as strategic, creative responsiveness to our needs/priorities*

*Special Education*

- Soft Skills: Increase self-determination, self-advocacy and independence skills of students with disabilities.

*Technology*

- Work to create a team of technology professionals centered on customer service. Giving those they help the knowledge to become more independent with technology, while enhancing their workflow, and bettering their practice.

*Curriculum Coordinators:  
 CTE*

- Establish baseline data for all CTE courses (Agriscience, Business & Information Technology, Marketing, Family and Consumer Sciences, and Technology and Engineering Education).
- Establish baseline data in all Career and Technical Education Student Organizations (FBLA, FFA, FCCLA, DECA and SkillsUSA).
- Identify and address barriers to student participation in each underrepresented area (culture, fees, etc.)
- Increase content specific communication amongst teachers through focused Tech/Ag, Business/Marketing, and FACE meetings as opposed to all group CTE meetings.

#### *English/World Language:*

- *Increase # of students involved in Forensics and Point of Convergence. Teachers involved in these extracurriculars will directly work to recruit these students.*

#### *Music & Visual Arts*

- Continue to offer department PD meetings at an off-campus setting to provide staff with a more relaxed, collaborative environment in which to work on curriculum, instruction, and assessment goals.
- Research and discuss the possibility of before/after school or ELT opportunities for students who are unable to enroll in a music/visual art class during the regular school day, but still have an interest in learning more about and participating in visual art and/or music.

#### *Math*

- *Proportionally represent students in Math Competitions and Honors level courses at the Middle School.*

#### *Science*

- Review demographic distribution of students in 6-12 science teams and clubs. Discuss with science PLCs and district staff to understand if barriers are present in engaging all students. Develop and implement improvements as needed.
- Discuss with PLCs and round with all science teachers to assess and make improvements in teacher satisfaction and engagement with science department vision and practices.

#### *Social Studies :*

- *Examine equity in the classroom (e.g., student barriers, resources, curriculum bias, etc.)*
- *Support all students well-being (e.g., safety, connection to school)*
- *Use strategies that promote all students' self-efficacy (one's belief in one's ability to succeed in specific situations or accomplish a task).*
- *Increase the number of minority students/low SES taking Honors/Advanced Placement & Dual enrollment courses 6-12. The D.C. Everest demographics for grades 9-12 is as follows: the SE Asian population - 12.1%, Hispanics - 3%, African-Americans - 1.5%, low SES - 29%. Use a systematic approach to increasing these numbers.*
- *Continue increasing the passing % of minority students in all AP social studies courses. In 2017, 52% of our Asian population passed their AP course as compared to 35% in 2016.*
- *Examine curriculum from an equity viewpoint (e.g., it what ways can our curriculum match with the individual backgrounds/experiences of individual students?)*

#### *Phy Ed/Health*

- *Increase the number of students who take a physical education class in their schedule at the High School . Currently 25% of 10-12 grade students do not have a physical*

*education class scheduled during the school year. Use strategies to promote the importance of movement and exercise breaks in a student's day to support the academic rigorous schedule.*

- *Improve overall student health literacy- the degree to which an individual has the capacity to obtain, communicate, process, and understand the basic health information and services to make appropriate health decisions. Expand health advocacy instruction in health classes, support in PE curriculum, and collaborate with student services to provide accurate information to students.*



**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.

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TO: Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services  
FROM: Aaron Nelson, Finance Manager  
RE: 2016-17 Financial Audit  
DATE: 10/27/2017

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Attached is the final Audit 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 \$8,817,822, which is up \$477,391 from the start of the 2016-17 school year. This equates to 12.7% of total revenues. Of this fund balance, \$340,000 is reserved to pay employee benefit obligations. The remaining \$8,477,822 is designated as unassigned for the purpose of reducing cash flow borrowing and meeting unexpected expenditures.

I recommend the school board accept these reports.

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

**FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITORS' REPORT**

**JUNE 30, 2017**

**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
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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, 2017, 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, 2017, 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, schedule of changes in assets and liabilities - agency funds and schedule of charter school authorizer operating costs 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 charter school authorizer operating costs, 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 October 23, 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

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

Manitowoc, Wisconsin  
October 23, 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, 2017

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, 2017. 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 \$70,085,805 to include \$24,352,181 of property taxes and \$42,755,195 of general state and federal aid. Total governmental activities expenditures were \$76,302,600 including \$42,491,603 for direct instruction.
- The District's financial status, per the Statement of Net Position, increased by \$1,464,409.

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

## DISTRICT-WIDE STATEMENTS

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

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

## FUND FINANCIAL STATEMENTS

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

The District has two kinds of funds:

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

## FINANCIAL ANALYSIS

### The District as a Whole

Table 1 provides a summary of the District's net position for the year ended June 30, 2017 compared with the prior year. The District's total assets and deferred outflows of resources were \$94,447,598. The District's total liabilities and deferred inflows of resources were \$44,555,171. The District's net position was \$49,892,427. The District's combined net position increased by \$1,464,409. Of the total net position \$5,927,362 (other activities under Statement of net position) 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 June 30, 2016	As of June 30, 2017
Current and other assets	24,620,417	25,904,105
Capital assets	53,874,115	52,184,592
Deferred Outflow of Resources	21,226,921	16,358,901
<b>Total Assets</b>	<b>\$ 99,721,453</b>	<b>\$ 94,447,598</b>
Current liabilities	16,370,621	16,611,822
Long-term liabilities	26,463,395	19,544,897
Deferred Inflow of Resources	8,459,419	8,398,452
<b>Total Liabilities</b>	<b>\$ 51,293,435</b>	<b>\$ 44,555,171</b>
Net assets		
Invested in capital assets, net of related debt	28,992,174	31,830,911
Restricted	11,419,058	9,263,611
Unrestricted	8,016,786	8,797,905
<b>Total Net Assets</b>	<b>\$ 48,428,018</b>	<b>\$ 49,892,427</b>
<b>Increase (Decrease)</b>		<b>\$1,464,409</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 31% of total revenues to fund governmental activities. These two funding sources make up 86% of the total revenues. All other revenues accounted for 14% of total revenue for the year.

The District's total revenues were \$77,767,009 for the year ended June 30, 2017.

The total cost of all programs and services was \$76,302,600. The district experienced an increase in net position of \$1,464,409. 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
	<u>June 30,2016</u>	<u>June 30,2017</u>
Revenues:		
Program Revenues		
Charges of Services	2,266,401	2,390,674
Grants and Contributions	5,196,014	5,290,530
General Revenues		
Property Taxes	24,259,838	24,410,762
State Aid - Formula Grants	41,778,967	42,755,195
Other	2,389,814	2,919,848
<b>Total Revenues</b>	<u>\$ 75,891,034</u>	<u>\$ 77,767,009</u>
Expenses:		
Instruction	40,902,832	42,491,603
Pupil and Instructional Services	7,163,868	7,336,674
Administration and Business	20,782,920	22,356,930
Interest and Other	784,543	499,677
Other Expenses	3,488,609	3,617,716
Total Expenses	<u>\$ 73,122,772</u>	<u>\$ 76,302,600</u>
<i>Change in assets from operations</i>	2,768,262	1,464,409
Net Special and Extraordinary Items	-	-
<b>Change in net assets</b>	<u>\$ 2,768,262</u>	<u>\$ 1,464,409</u>

## **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 \$68,621,396.

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

<b>Expenses</b>	Net Cost of	Net Cost of
	Services	Services
	2016	2017
Instruction	\$ 37,236,592	\$ 38,680,967
Pupil and Instructional Services	\$ 6,917,476	\$ 7,126,104
Administration and Business	\$ 18,221,339	\$ 19,772,558
Interest on Debt	\$ 784,543	\$ 499,677
Other	\$ 2,500,407	\$ 2,542,090
<b>Total</b>	<b>\$ 65,660,357</b>	<b>\$ 68,621,396</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 2016-17 showed an equity increase by \$477,391 resulting in a fund balance of \$8,817,822, 12.7% of revenues.

- Actual General Fund revenues including fund 27 (less transfer) were \$69,588,444.
- Actual General Fund expenditures including fund 27 (less transfer) were \$69,111,053.

The District's Total Governmental Fund for 2016-17 showed an equity increase by \$1,142,371 resulting in a fund balance of \$11,814,071, 15.2% of revenues.

- Actual Governmental Fund revenues and other financing sources were \$77,767,009
- Actual Governmental Fund expenditures were \$76,624,639.

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

- Fund 10 – General Fund - Increase in fund balance of \$477,391.
- Fund 21 – Special Revenue Trust Fund - Decrease in fund balance of \$22,273
- Fund 38 – Non Referendum Debt Service Fund - Decrease in fund balance of \$(7,469)
- Fund 39 – Referendum Debt Service Fund - Decrease in fund balance of \$(86,054).
- Fund 46 – Capital Improvement Trust Fund - Increase in fund balance of \$663,505.
- Fund 50 – Food Service Fund - Increase in fund balance of \$80,576.
- Fund 80 – Community Service Fund - Decrease in fund balance of \$(7,852).

### Capital Assets

At the end of the fiscal year, the District had \$52.2 million in a broad range of net capital assets, including land, sites & improvements, buildings, and equipment. Total accumulated depreciation on these assets were \$35.6 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$826,880.
- Asset deletions during this fiscal year for governmental activities totaled \$64,921.
- The District recognized depreciation expense of \$2,511,480 for Governmental Activities during this fiscal year.

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

	2016	2017
	Governmental	Governmental
	Activities	Activities
Land	\$527,500	\$527,500
Sites and Improvements	3,758,300	4,047,335
Buildings	70,572,365	70,653,695
Furniture, Equipment & Vehicles	12,183,042	12,574,636
Accumulated Depreciation	(33,167,092)	(35,618,574)
<b>Total Capital Assets</b>	<b>\$ 53,874,115</b>	<b>\$ 52,184,592</b>

## **Long-Term Debt**

At year-end the District had \$21,015,000 in general obligation debt, a decrease of 16% from the prior year. Additional information about the District's long-term liabilities is presented in the financial statements.

	Total School District June 30		Total % Change
	2016	2017	
General Obligation Bonds	22,885,000	19,585,000	-14.4%
Taxable Note	2,130,000	1,430,000	-32.9%
	<u>\$ 25,015,000</u>	<u>\$ 21,015,000</u>	<u>-16.0%</u>

- The District retired \$3,300,000 of outstanding general obligation bonds.
- The District retired \$1,430,000 of outstanding notes.
- The district currently has a Standard & Poor's rating of AA.

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

## **Factors Bearing on the District's Future**

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

- In the 2017-18 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 revenue limit funding increases.
- In the 2017-18 school year, total revenue limit FTE increased by 95 when compared to the prior school year.
- With the most recent third Friday Count, the district had 307 student Open Enrollment (OE) in vs 285 OE out for a positive number of 22. This has been a significant shift to the good when compared to prior school years.
- 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-retirement benefits as of 7/1/16 to be \$10,306,698. At the time of the study, the Trust Fund was 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, 2017**

	<b>GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>	
Cash and investments	\$ 14,976,163
Receivables	
Accounts	99,511
Taxes	6,878,444
Due from other governments	1,299,079
Prepaid expenses	2,650,908
Capital assets (net of accumulated depreciation)	
Capital assets not being depreciated	527,500
Capital assets being depreciated	<u>51,657,092</u>
<b>TOTAL ASSETS</b>	<u><b>78,088,697</b></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Wisconsin Retirement System pension	<u>16,358,901</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>94,447,598</b></u>
<b>LIABILITIES</b>	
Short-term notes payable	4,300,000
Accounts payable	518,243
Self insurance claims payable	163,456
Accrued liabilities	
Payroll, payroll taxes, insurance	6,235,738
Interest	183,272
Deposits payable	78,835
Unearned revenue	79,198
Current portion of long-term obligations	5,053,080
Noncurrent portion of long-term obligations	<u>19,544,897</u>
<b>TOTAL LIABILITIES</b>	<u><b>36,156,719</b></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Wisconsin Retirement System pension	<u>8,398,452</u>
<b>NET POSITION</b>	
Net investment in capital assets	31,830,911
Restricted for	
General fund	340,000
Special revenue	1,277,397
Debt service	297,203
Capital projects	1,421,649
Other activities	5,927,362
Unrestricted	<u>8,797,905</u>
<b>TOTAL NET POSITION</b>	<u><b>49,892,427</b></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u><b>\$ 94,447,598</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, 2017

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction				
Regular instruction	\$ 29,679,147	\$ 74,008	\$ 76,266	\$ (29,528,873)
Vocational instruction	2,022,671	22,893	39,134	(1,960,644)
Special instruction	7,028,186	-	3,443,379	(3,584,807)
Other instruction	3,761,599	154,956	-	(3,606,643)
Total instruction	<u>42,491,603</u>	<u>251,857</u>	<u>3,558,779</u>	<u>(38,680,967)</u>
Support services				
Pupil services	3,281,355	-	-	(3,281,355)
Instructional staff services	4,055,319	-	210,570	(3,844,749)
General administration services	860,431	-	-	(860,431)
Building administration services	2,859,824	-	-	(2,859,824)
Business services	14,625,061	1,074,989	1,509,383	(12,040,689)
Central services	3,545,075	-	-	(3,545,075)
Insurance	466,539	-	-	(466,539)
Interest and other	499,677	-	-	(499,677)
Other support services	161,360	-	-	(161,360)
Community services	936,276	1,063,828	11,798	139,350
Total support services	<u>31,290,917</u>	<u>2,138,817</u>	<u>1,731,751</u>	<u>(27,420,349)</u>
Non-program transactions	2,520,080	-	-	(2,520,080)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 76,302,600</u></b>	<b><u>\$ 2,390,674</u></b>	<b><u>\$ 5,290,530</u></b>	<b><u>(68,621,396)</u></b>
<b>General revenues</b>				
Taxes				
Property taxes				
				24,352,181
Other taxes				
				58,581
State and federal aids not restricted to specific functions				
				42,755,195
Interest and investment earnings				
				93,737
Miscellaneous				
				2,826,111
Total general revenues				
				<u>70,085,805</u>
CHANGE IN NET POSITION				
				1,464,409
NET POSITION - BEGINNING OF YEAR				
				48,428,018
<b>NET POSITION - END OF YEAR</b>				
				<b><u>\$ 49,892,427</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, 2017

	10/27	38	39	21/46/50/80	
		DEBT SERVICE FUNDS		TOTAL	
	GENERAL		REFERENDUM	NONMAJOR	TOTAL
	FUND	NON-REFERENDUM	APPROVED	FUNDS	GOVERNMENTAL
					FUNDS
<b>ASSETS</b>					
Cash and investments	\$ 12,456,104	\$ 45,118	\$ 252,085	\$ 2,222,856	\$ 14,976,163
Receivables					
Accounts	10,747	-	-	88,764	99,511
Taxes	6,878,444	-	-	-	6,878,444
Due from other funds	-	-	-	651,802	651,802
Due from other governments	1,278,020	-	-	21,059	1,299,079
<b>TOTAL ASSETS</b>	<b>20,623,315</b>	<b>45,118</b>	<b>252,085</b>	<b>2,984,481</b>	<b>23,904,999</b>
<b>LIABILITIES</b>					
Short term note payable	4,300,000	-	-	-	4,300,000
Accounts payable	438,486	-	-	79,757	518,243
Self insurance claims payable	163,456	-	-	-	163,456
Accrued payroll liabilities	6,179,338	-	-	56,400	6,235,738
Accrued interest	63,656	-	-	-	63,656
Due to other funds	651,802	-	-	-	651,802
Deposits payable	-	-	-	78,835	78,835
Unearned revenue	8,755	-	-	70,443	79,198
<b>TOTAL LIABILITIES</b>	<b>11,805,493</b>	<b>-</b>	<b>-</b>	<b>285,435</b>	<b>12,090,928</b>
<b>FUND BALANCES</b>					
Restricted	340,000	45,118	252,085	2,699,046	3,336,249
Unassigned	8,477,822	-	-	-	8,477,822
<b>TOTAL FUND BALANCES</b>	<b>8,817,822</b>	<b>45,118</b>	<b>252,085</b>	<b>2,699,046</b>	<b>11,814,071</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 20,623,315</b>	<b>\$ 45,118</b>	<b>\$ 252,085</b>	<b>\$ 2,984,481</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. 2,650,908

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	\$ 87,803,166	
Governmental accumulated depreciation	<u>(35,618,574)</u>	52,184,592

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. 7,960,449

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	\$ (21,015,000)	
Premium	(705,381)	
Capital leases	(723,300)	
Accrued interest	(119,616)	
WRS liability	(2,033,087)	
Vested employee benefits	<u>(121,209)</u>	<u>(24,717,593)</u>

**Total net position - governmental activities** **\$ 49,892,427**

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, 2017**

	10/27	38	39	21/46/50/80	
	GENERAL	DEBT SERVICE FUNDS		TOTAL	TOTAL
	FUND	NON-REFERENDUM	REFERENDUM	NONMAJOR	GOVERNMENTAL
			APPROVED	FUNDS	FUNDS
<b>REVENUES</b>					
Property taxes	\$19,810,837	\$ 1,111,566	\$ 3,338,359	\$ 150,000	\$ 24,410,762
Other local sources	799,174	-	4,587	2,302,922	3,106,683
Interdistrict sources	1,977,556	-	-	-	1,977,556
Intermediate sources	113,739	-	-	-	113,739
State sources	44,300,392	-	-	49,677	44,350,069
Federal sources	2,306,486	-	-	1,221,454	3,527,940
Other sources	280,260	-	-	-	280,260
<b>TOTAL REVENUES</b>	<b>69,588,444</b>	<b>1,111,566</b>	<b>3,342,946</b>	<b>3,724,053</b>	<b>77,767,009</b>
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular instruction	28,173,481	-	-	100,410	28,273,891
Vocational instruction	1,931,331	-	-	-	1,931,331
Special instruction	6,691,051	-	-	-	6,691,051
Other instruction	3,551,399	-	-	-	3,551,399
Total instruction	40,347,262	-	-	100,410	40,447,672
Support services					
Pupil services	3,128,714	-	-	-	3,128,714
Instructional staff services	3,868,459	-	-	-	3,868,459
General administration services	842,529	-	-	-	842,529
Building administration services	2,773,891	-	-	-	2,773,891
Business services	8,619,813	-	-	2,489,159	11,108,972
Central services	2,780,359	-	-	797	2,781,156
Insurance	466,539	-	-	-	466,539
Other support services	161,280	-	-	-	161,280
Community services	-	-	-	921,966	921,966
Total support services	22,641,584	-	-	3,411,922	26,053,506
Non-program transactions	2,520,080	-	-	-	2,520,080
Debt service					
Principal	692,324	1,020,000	2,980,000	-	4,692,324
Interest	107,653	99,035	449,000	-	655,688
Other	17,318	-	-	-	17,318
Total debt service	817,295	1,119,035	3,429,000	-	5,365,330
Capital outlay	2,133,030	-	-	105,021	2,238,051
<b>TOTAL EXPENDITURES</b>	<b>68,459,251</b>	<b>1,119,035</b>	<b>3,429,000</b>	<b>3,617,353</b>	<b>76,624,639</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>OVER EXPENDITURES</b>	<b>1,129,193</b>	<b>(7,469)</b>	<b>(86,054)</b>	<b>106,700</b>	<b>1,142,370</b>
<b>OTHER FINANCING (USES) SOURCES</b>					
Net transfer (to) from other funds	(651,802)	-	-	651,802	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>477,391</b>	<b>(7,469)</b>	<b>(86,054)</b>	<b>758,502</b>	<b>1,142,370</b>
<b>FUND BALANCE - BEGINNING 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>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 8,817,822</b>	<b>\$ 45,118</b>	<b>\$ 252,085</b>	<b>\$ 2,699,046</b>	<b>\$ 11,814,071</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, 2017**

Net change in fund balances - total governmental funds \$ 1,142,370

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

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

Capital outlay reported in fund statements	\$ 2,238,051	
Less noncapitalized outlay	(1,411,171)	
Depreciation expense reported in the statement of activities	(2,511,480)	
Net book value of capital assets disposed	<u>(4,923)</u>	
Amount by which capital outlays are less than depreciation in the current period:		(1,689,523)

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 increased by:		(33,665)
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Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources changes:		(2,820,426)
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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:		4,692,324
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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	\$ 673,006	
Amount of interest and other debt costs accrued during the current period is	<u>(499,677)</u>	
Interest paid is greater than interest accrued by:		<u>173,329</u>

<b>Change in net position - governmental activities</b>		<b><u>\$ 1,464,409</u></b>
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**D.C. EVEREST AREA SCHOOL DISTRICT**

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2017

	60	71	75	73
	AGENCY FUND	TRUST FUND		
	STUDENT ACTIVITY	PRIVATE PURPOSE EXPENDABLE	PRIVATE PURPOSE NONEXPENDABLE	EMPLOYEE BENEFIT
<b>ASSETS</b>				
Cash	\$ 270,115	\$ 105,938	\$ 72,274	\$ -
Investments	130,287	55,111	-	4,895,175
Accounts receivable	-	7,650	-	-
<b>TOTAL ASSETS</b>	<b><u>400,402</u></b>	<b><u>168,699</u></b>	<b><u>72,274</u></b>	<b><u>4,895,175</u></b>
<b>LIABILITIES</b>				
Accounts payable	-	2,944	-	-
Due to student organizations	400,402	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>400,402</u></b>	<b><u>2,944</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>NET POSITION</b>				
Net position held in trust	-	165,755	72,274	4,895,175
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 400,402</u></b>	<b><u>\$ 168,699</u></b>	<b><u>\$ 72,274</u></b>	<b><u>\$ 4,895,175</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, 2017**

	71	75	73
	TRUST FUND		
	PRIVATE PURPOSE EXPENDABLE	PRIVATE PURPOSE NONEXPENDABLE	EMPLOYEE BENEFIT
<b>ADDITIONS</b>			
Investment income	\$ 683	\$ 368	\$ 86,136
Contributions	5,165	-	949,461
Miscellaneous income	34,032	-	-
<b>TOTAL ADDITIONS</b>	<u>39,880</u>	<u>368</u>	<u>1,035,597</u>
<b>DEDUCTIONS</b>			
Disbursements	15,754	12,752	882,964
<b>TOTAL DEDUCTIONS</b>	<u>15,754</u>	<u>12,752</u>	<u>882,964</u>
<b>CHANGE IN NET POSITION</b>	24,126	(12,384)	152,633
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>141,629</u>	<u>84,658</u>	<u>4,742,542</u>
<b>NET POSITION - END OF YEAR</b>	<u><b>\$ 165,755</b></u>	<u><b>\$ 72,274</b></u>	<u><b>\$ 4,895,175</b></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, 2017

**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, 2017

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

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

Referendum Approved Debt Service Fund - is 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, 2017

**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 2016 tax levy is used to finance operations of the District's fiscal year ended June 30, 2017. 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, 2017

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

**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, 2017

**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 actuarial study and is amortized over the average of the expected remaining service lives of participants.

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 actuarial study and is amortized over the average of the expected remaining service lives of participants.

**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, 2017

**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. The Board of Education has authorized the assistant superintendent to assign fund balances through its Fund Balance policy 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, 2017, the District had the following investment:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>
State of Wisconsin Investment Pool	Less than one year	\$ 2,676
Wisconsin Investment Series Cooperative	Less than one year	<u>13,621,760</u>
Total		<u>\$ 13,624,436</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, 2017, 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 1 inputs).

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

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

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

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

**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, 2017, \$6,383,591 of the District's bank balance of \$7,742,491 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government or municipal 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, 2017 are as follows:

	Beginning Balance	Increases	Decreases	Ending 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	289,035	-	4,047,335
Buildings and improvements	70,572,365	81,330	-	70,653,695
Equipment	12,183,042	456,515	(64,921)	12,574,636
Total capital assets being depreciated	<u>86,513,707</u>	<u>826,880</u>	<u>(64,921)</u>	<u>87,275,666</u>
Less accumulated depreciation for:				
Land improvements	(2,270,771)	(160,474)	-	(2,431,245)
Buildings and improvements	(26,112,400)	(1,359,288)	-	(27,471,688)
Equipment	(4,783,921)	(991,718)	59,998	(5,715,641)
Total accumulated depreciation	<u>(33,167,092)</u>	<u>(2,511,480)</u>	<u>59,998</u>	<u>(35,618,574)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>53,346,615</u>	<u>(1,684,600)</u>	<u>(4,923)</u>	<u>51,657,092</u>
Capital assets, net of accumulated depreciation	<u>\$ 53,874,115</u>	<u>\$ (1,684,600)</u>	<u>\$ (4,923)</u>	<u>\$ 52,184,592</u>

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

**NOTE 3 - Capital Assets - Continued**

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 14,854
Vocational instruction	6,911
Other instruction	15,698
Pupil services	1,595
Instructional staff services	3,292
Building administration services	10,949
Business services	112,545
Operations and maintenance	1,622,503
Central services	664,799
Community services	58,334
Total	<u>\$ 2,511,480</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 Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Note payable	\$ 4,490,000	\$ 4,300,000	\$ (4,490,000)	\$ 4,300,000

**NOTE 5 - Long-Term Obligations**

Long-term obligations are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Bonds payable	\$ 22,885,000	\$ -	\$ (3,300,000)	\$ 19,585,000	\$ 3,365,000
Notes payable	2,130,000	-	(700,000)	1,430,000	710,000
Leases payable	1,415,624	-	(692,324)	723,300	700,935
Premium	861,317	-	(155,936)	705,381	155,936
Vested vacation pay	101,897	121,209	(101,897)	121,209	121,209
Wisconsin Retirement System					
Net pension liability	4,019,714	-	(1,986,627)	2,033,087	-
Total	<u>\$ 31,413,552</u>	<u>\$ 121,209</u>	<u>\$ (6,936,784)</u>	<u>\$ 24,597,977</u>	<u>\$ 5,053,080</u>

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

**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 \$482,359 and total interest paid during the year aggregated \$655,688 including \$91,404 for short-term borrowing, and \$16,249 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, 2017 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	\$ 4,445,000
Refunding bonds	10/13/09	2-3.25%	4/1/18	55,000
Refunding bonds	1/5/12	2-2.25%	4/1/20	1,405,000
Refunding bonds	1/5/12	0.5-3.2%	4/1/23	2,090,000
Refunding bonds	6/1/12	2-2.375%	4/1/25	6,975,000
Refunding bonds	1/15/14	.35-2.0%	4/1/20	4,615,000
Taxable note	6/18/14	0.4-2.0%	4/1/19	1,430,000
Total				<u>\$ 21,015,000</u>

**General Obligation Debt Limit Calculation** - The 2016 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,338,484,143. The legal debt limit and margin of indebtedness as of June 30, 2017, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of \$2,338,484,143)	\$ 233,848,414
Applicable long-term debt	(21,015,000)
Amount available in debt service fund	<u>297,203</u>
Margin of indebtedness	<u>\$ 213,130,617</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>
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	1,655,000	141,988	1,796,988
2023-2025	<u>4,425,000</u>	<u>200,252</u>	<u>4,625,252</u>
	<u>\$21,015,000</u>	<u>\$ 1,760,324</u>	<u>\$22,775,324</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, 2017

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

the District's financial statements. At June 30, 2017, \$10,505,000 of defeased debt remains outstanding.

**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 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

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

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

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
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
2016	0.5	(5.0)

**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. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. 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 \$2,353,922 in contributions from the employer.

Contribution rates as of June 30, 2017 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

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

At June 30, 2017, the District reported a liability (asset) of \$2,033,087 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2015, rolled forward to December 31, 2016. 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, 2016, the District's

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued**  
**JUNE 30, 2017**

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

proportion was 0.24666233%, which was a decrease of 0.00070762% from its proportion measured as of December 31, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$5,259,786.

At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 775,216	\$ 6,393,881
Changes in assumptions	2,125,671	-
Net differences between projected and actual earnings on pension plan investments	12,124,632	2,004,571
Changes in proportion and differences between employer contributions and proportionate share of contributions	82,696	-
Employer contributions subsequent to the measurement date	1,250,686	-
<b>Total</b>	<b>\$ 16,358,901</b>	<b>\$ 8,398,452</b>

\$1,250,686 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, 2018. 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 June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2018	\$ 5,266,873	\$ 2,542,482
2019	5,266,873	2,542,481
2020	4,401,849	2,542,481
2021	168,879	771,008
Thereafter	3,741	-

**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, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2016
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
Post-retirement Adjustments*	2.1%

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

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

*\* 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 2015 using experience from 2012 - 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 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:

Asset Allocation Targets and Expected Returns  
 As of December 31, 2016

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Destination Target Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	50	45	8.3	5.4
Fixed Income	24.5	37	4.2	1.4
Inflation Sensitive Assets	15.5	20	4.3	1.5
Real Estate	8	7	6.5	3.6
Private Equity/Debt	8	7	9.4	6.5
Multi-Asset	4	4	6.6	3.7
Total Core Fund	110%	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 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 3.78%. 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, 2017

**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 6.20%	Current Single Discount Rate Assumption 7.20%	1% Increase 8.20%
District's proportionate share of the net pension liability (asset)	\$ 26,746,557	\$ 2,033,087	\$ (16,997,405)

**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 \$677,125 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2017.

**NOTE 7 - Interfund Balance and Activity**

Interfund receivable and payable balances on June 30, 2017, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Long Term Capital Improvement Trust	General	<u>\$ 651,802</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, 2017 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Long Term Capital Improvement Trust	<u>\$ 651,802</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, 2017

**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, 2017, contribution rates for Plan members were \$0 - \$1,817 per participant per month and \$0 - \$1,817 from the District, depending on the type of retiree plan. Plan members receiving benefits paid \$120,785 and the District paid \$762,179 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	\$	828,676
Interest on net OPEB obligation		(79,958)
Adjustment to annual required contribution		148,599
Annual OPEB cost		<u>897,317</u>
Contributions made		<u>(882,964)</u>
Increase in net OPEB obligation		14,353
Net OPEB asset - beginning of year		<u>(2,665,261)</u>
Net OPEB asset - end of year	\$	<u><u>(2,650,908)</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 <u>Ended</u>	Annual <u>OPEB Cost</u>	Percentage of Annual OPEB <u>Cost Contributed</u>	Net OPEB Obligation - <u>End of Year</u>
6/30/15	\$ 1,044,522	122.1%	\$ (1,231,867)
6/30/16	\$ 1,120,937	227.9%	\$ (2,665,261)
6/30/17	\$ 897,316	98.4%	\$ (2,650,908)

**Funding Status and Funding Progress** - As of July 1, 2016, the most recent actuarial valuation date, the Plan was funded in the amount of \$5,626,819 or 54.6% of the actuarial accrued liability (AAL). The AAL for benefits equaled \$10,306,698, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,679,879. The covered payroll (annual payroll of active

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

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

employees covered by the Plan) equaled \$28,868,052, and the ratio of the UAAL to the covered payroll is 16.2%.

**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, 2016, 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 25 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	\$ 443,249
Non-referendum debt service	Principal and interest	\$ 45,118
Referendum debt service	Principal and interest	\$ 252,085
Long Term Capital		
Improvement Trust	Specific expenses	\$ 1,421,649

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

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

Governmental Activities

Restricted

General	Specific expenses	\$ 340,000
Special revenue	DPI regulation	\$ 1,277,397
Debt service	Principal and interest	\$ 297,203
Capital projects	DPI regulation	\$ 1,421,649
Other activities	Wisconsin Retirement System pension	\$ 5,927,362

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>
2018	\$ 708,573
2019	<u>22,448</u>
Total minimum lease payments	731,021
Less: amount representing interest	<u>7,721</u>
Present value of net minimum lease payments	<u>\$ 723,300</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 2017-2018. Expected costs are \$68,876.

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

2017-2018	\$ 2,832,414
2018-2019	2,896,144
2019-2020	2,961,307
2020-2021	<u>3,027,936</u>
	<u>\$ 11,717,801</u>

**D.C. EVEREST AREA SCHOOL DISTRICT**  
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued  
 JUNE 30, 2017

**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 dental benefits are self insured and 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> <u>June 30, 2017</u>	<u>Year Ended</u> <u>June 30, 2016</u>
Beginning liability balance	\$ 167,881	\$ 157,271
Claims and changes in estimates	901,073	947,834
Claim payments	<u>(905,498)</u>	<u>(937,224)</u>
Ending liability balance	<u>\$ 163,456</u>	<u>\$ 167,881</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, 2017**

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS			ACTUAL AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	GENERAL	SPECIAL EDUCATION	TOTAL	GENERAL	SPECIAL EDUCATION	TOTAL	GENERAL	SPECIAL EDUCATION	TOTAL	
<b>REVENUES</b>										
Property taxes	\$ 19,789,211	\$ -	\$ 19,789,211	\$ 19,789,211	\$ -	\$ 19,789,211	\$ 19,810,837	\$ -	\$ 19,810,837	\$ 21,626
Other local sources	805,446	-	805,446	805,446	-	805,446	799,174	-	799,174	(6,272)
Interdistrict sources	2,028,093	40,844	2,068,937	2,028,093	40,844	2,068,937	1,935,377	42,179	1,977,556	(91,381)
Intermediate sources	-	111,500	111,500	-	113,375	113,375	-	113,739	113,739	364
State sources	42,340,734	1,940,609	44,281,343	42,340,734	1,940,609	44,281,343	42,345,609	1,954,783	44,300,392	19,049
Federal sources	1,102,466	1,288,730	2,391,196	1,102,468	1,284,337	2,386,805	973,808	1,332,678	2,306,486	(80,319)
Other sources	239,256	-	239,256	239,256	-	239,256	280,260	-	280,260	41,004
<b>TOTAL REVENUES</b>	<b>66,305,206</b>	<b>3,381,683</b>	<b>69,686,889</b>	<b>66,305,208</b>	<b>3,379,165</b>	<b>69,684,373</b>	<b>66,145,065</b>	<b>3,443,379</b>	<b>69,588,444</b>	<b>(95,929)</b>
<b>EXPENDITURES</b>										
<b>Current</b>										
<b>Instruction</b>										
Regular instruction	29,008,836	-	29,008,836	28,416,558	-	28,416,558	28,173,481	-	28,173,481	243,077
Vocational instruction	1,990,731	1,000	1,991,731	1,968,387	-	1,968,387	1,931,331	-	1,931,331	37,056
Special instruction	-	6,708,655	6,708,655	-	6,737,326	6,737,326	-	6,691,051	6,691,051	46,275
Other instruction	3,606,112	-	3,606,112	3,593,140	-	3,593,140	3,551,399	-	3,551,399	41,741
<b>Total instruction</b>	<b>34,605,679</b>	<b>6,709,655</b>	<b>41,315,334</b>	<b>33,978,085</b>	<b>6,737,326</b>	<b>40,715,411</b>	<b>33,656,211</b>	<b>6,691,051</b>	<b>40,347,262</b>	<b>368,149</b>
<b>Support services</b>										
Pupil services	2,223,752	947,118	3,170,870	2,239,158	934,187	3,173,345	2,198,350	930,364	3,128,714	44,631
Instructional staff services	3,446,911	558,819	4,005,730	3,413,123	557,842	3,970,965	3,335,291	533,168	3,868,459	102,506
General administration services	727,801	-	727,801	879,631	-	879,631	842,529	-	842,529	37,102
Building administration services	2,791,217	-	2,791,217	2,790,007	-	2,790,007	2,773,891	-	2,773,891	16,116
Business services	8,564,433	545,929	9,110,362	8,167,198	529,648	8,696,846	8,107,706	512,107	8,619,813	77,033
Central services	2,623,564	14,780	2,638,344	2,826,904	14,780	2,841,684	2,766,704	13,655	2,780,359	61,325
Insurance	478,712	-	478,712	478,712	-	478,712	466,539	-	466,539	12,173
Other support services	161,287	-	161,287	161,287	-	161,287	161,280	-	161,280	7
<b>Total support services</b>	<b>21,017,677</b>	<b>2,066,646</b>	<b>23,084,323</b>	<b>20,956,020</b>	<b>2,036,457</b>	<b>22,992,477</b>	<b>20,652,290</b>	<b>1,989,294</b>	<b>22,641,584</b>	<b>350,893</b>
Non-program transactions	2,386,148	161,000	2,547,148	2,382,888	161,000	2,543,888	2,382,694	137,386	2,520,080	23,808
<b>Debt service</b>										
Principal	692,325	-	692,325	692,325	-	692,325	692,324	-	692,324	1
Interest	107,573	-	107,573	107,573	-	107,573	107,653	-	107,653	(80)
Other	17,569	-	17,569	17,569	-	17,569	17,318	-	17,318	251
<b>Total debt service</b>	<b>817,467</b>	<b>-</b>	<b>817,467</b>	<b>817,467</b>	<b>-</b>	<b>817,467</b>	<b>817,295</b>	<b>-</b>	<b>817,295</b>	<b>172</b>
Capital outlay	1,722,397	-	1,722,397	2,143,631	-	2,143,631	2,133,030	-	2,133,030	10,601
<b>TOTAL EXPENDITURES</b>	<b>60,549,368</b>	<b>8,937,301</b>	<b>69,486,669</b>	<b>60,278,091</b>	<b>8,934,783</b>	<b>69,212,874</b>	<b>59,641,520</b>	<b>8,817,731</b>	<b>68,459,251</b>	<b>753,623</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,755,838</b>	<b>(5,555,618)</b>	<b>200,220</b>	<b>6,027,117</b>	<b>(5,555,618)</b>	<b>471,499</b>	<b>6,503,545</b>	<b>(5,374,352)</b>	<b>1,129,193</b>	<b>657,694</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfer (to) / from other funds	(5,755,838)	5,555,618	(200,220)	(6,027,117)	5,555,618	(471,499)	(6,026,154)	5,374,352	(651,802)	(180,303)
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477,391</b>	<b>-</b>	<b>477,391</b>	<b>477,391</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>8,340,431</b>	<b>-</b>	<b>8,340,431</b>	<b>8,340,431</b>	<b>-</b>	<b>8,340,431</b>	<b>8,340,431</b>	<b>-</b>	<b>8,340,431</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 8,340,431</b>	<b>\$ -</b>	<b>\$ 8,340,431</b>	<b>\$ 8,340,431</b>	<b>\$ -</b>	<b>\$ 8,340,431</b>	<b>\$ 8,817,822</b>	<b>\$ -</b>	<b>\$ 8,817,822</b>	<b>\$ 477,391</b>

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**ON BUDGETARY ACCOUNTING AND CONTROL**  
**JUNE 30, 2017**

**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	Interest	\$	80
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**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF FUNDING PROGRESS - POST EMPLOYMENT HEALTHCARE**  
**JUNE 30, 2017**

**SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
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%
2017						
7/1/16	5,626,819	10,306,698	4,679,879	54.6%	28,868,052	16.2%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June 30	Annual Required Contribution	Actual Contribution	Percentage Contributed
2015	\$1,022,722	\$ 1,275,606	124.7%
2016	1,090,991	2,554,331	234.1%
2017	828,676	882,964	106.6%

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**WISCONSIN RETIREMENT SYSTEM SCHEDULES**  
**JUNE 30, 2017**

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (asset)	0.24666233%	0.24736995%	0.24827742%
Proportionate share of the net pension liability (asset)	\$ 2,033,087	\$ 4,019,714	\$ (6,098,373)
Covered payroll	\$35,668,105	\$ 35,465,311	\$34,105,812
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	5.70%	11.33%	-17.88%
Plan fiduciary net position as a percentage of the total pension liability (asset)	99.12%	98.20%	102.74%

SCHEDULE OF CONTRIBUTIONS  
Last 10 Fiscal Years\*

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 2,353,922	\$ 2,411,641	\$ 2,387,402
Contributions in relation to the contractually required contribution	<u>(2,353,922)</u>	<u>(2,411,641)</u>	<u>(2,387,402)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$35,668,105	\$ 35,465,311	\$34,105,812
Contributions as a percentage of covered payroll	6.60%	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 7 proceeding years.

**Notes to Required Supplementary Information for the Year Ended June 30, 2017**

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, 2017**

	21	50	80	46	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS	
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	LONG TERM CAPITAL IMPROVEMENT TRUST	
<b>ASSETS</b>					
Cash and investments	\$ 494,732	\$ 906,903	\$ 51,374	\$ 769,847	\$ 2,222,856
Receivables					
Accounts	-	898	87,866	-	88,764
Due from other funds	-	-	-	651,802	651,802
Due from other governments	-	21,059	-	-	21,059
<b>TOTAL ASSETS</b>	<b><u>494,732</u></b>	<b><u>928,860</u></b>	<b><u>139,240</u></b>	<b><u>1,421,649</u></b>	<b><u>2,984,481</u></b>
<b>LIABILITIES</b>					
Accounts payable	51,483	3,258	25,016	-	79,757
Accrued payroll liabilities	-	12,619	43,781	-	56,400
Deposits payable	-	78,835	-	-	78,835
Unearned revenue	-	-	70,443	-	70,443
<b>TOTAL LIABILITIES</b>	<b><u>51,483</u></b>	<b><u>94,712</u></b>	<b><u>139,240</u></b>	<b><u>-</u></b>	<b><u>285,435</u></b>
<b>FUND BALANCES</b>					
Restricted	<u>443,249</u>	<u>834,148</u>	<u>-</u>	<u>1,421,649</u>	<u>2,699,046</u>
<b>TOTAL FUND BALANCES</b>	<b><u>443,249</u></b>	<b><u>834,148</u></b>	<b><u>-</u></b>	<b><u>1,421,649</u></b>	<b><u>2,699,046</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 494,732</u></b>	<b><u>\$ 928,860</u></b>	<b><u>\$ 139,240</u></b>	<b><u>\$ 1,421,649</u></b>	<b><u>\$ 2,984,481</u></b>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2017

	21	50	80	46	
	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	LONG TERM CAPITAL IMPROVEMENT TRUST	
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Other local sources	134,905	1,080,688	1,075,626	11,703	2,302,922
State sources	-	49,677	-	-	49,677
Federal sources	-	1,221,454	-	-	1,221,454
<b>TOTAL REVENUES</b>	<u>134,905</u>	<u>2,351,819</u>	<u>1,225,626</u>	<u>11,703</u>	<u>3,724,053</u>
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular instruction	<u>100,410</u>	-	-	-	100,410
Total instruction	<u>100,410</u>	-	-	-	100,410
Support service					
Business services	-	2,227,480	261,679	-	2,489,159
Central services	-	-	797	-	797
Community services	-	-	921,966	-	921,966
Total support services	-	<u>2,227,480</u>	<u>1,184,442</u>	-	<u>3,411,922</u>
Capital outlay	<u>12,222</u>	<u>43,763</u>	<u>49,036</u>	-	105,021
<b>TOTAL EXPENDITURES</b>	<u>112,632</u>	<u>2,271,243</u>	<u>1,233,478</u>	-	<u>3,617,353</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>22,273</u>	<u>80,576</u>	<u>(7,852)</u>	<u>11,703</u>	<u>106,700</u>
<b>OTHER FINANCING SOURCES</b>					
Transfer from other funds	-	-	-	651,802	651,802
<b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-	<u>651,802</u>	<u>651,802</u>
<b>NET CHANGE IN FUND BALANCE</b>	22,273	80,576	(7,852)	663,505	758,502
<b>FUND BALANCES - BEGINNING OF YEAR</b>	420,976	753,572	7,852	758,144	1,940,544
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 443,249</u>	<u>\$ 834,148</u>	<u>\$ -</u>	<u>\$ 1,421,649</u>	<u>\$ 2,699,046</u>

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**YEAR ENDED JUNE 30, 2017**

	BALANCE JULY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2017
<b>ASSETS</b>				
Cash and investments	\$ 378,810	\$ 1,278,606	\$ 1,257,014	\$ 400,402
<b>TOTAL ASSETS</b>	<b><u>378,810</u></b>	<b><u>1,278,606</u></b>	<b><u>1,257,014</u></b>	<b><u>400,402</u></b>
<b>LIABILITIES</b>				
Due to student organizations				
Evergreen Elementary	3,416	19,070	17,311	5,175
Hatley Elementary	3,717	4,261	4,614	3,364
Mountain Bay Elementary	9,768	11,461	12,725	8,504
Riverside Elementary	19,658	27,467	28,473	18,652
Rothschild Elementary	15,484	29,631	25,808	19,307
Weston Elementary	4,381	10,796	11,039	4,138
Middle	34,459	95,955	90,229	40,185
Junior High	47,878	155,659	164,641	38,896
Senior High	224,767	905,051	875,526	254,292
IDEA Charter	15,282	19,255	26,648	7,889
<b>TOTAL LIABILITIES</b>	<b><u>\$ 378,810</u></b>	<b><u>\$ 1,278,606</u></b>	<b><u>\$ 1,257,014</u></b>	<b><u>\$ 400,402</u></b>

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS**  
**YEAR ENDED JUNE 30, 2017**

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
Employee salary	100	\$350,274
Employee benefits	200	168,980
Purchased services	300	130,248
Non-capital objects	400	37,597
Capital objects	500	2,752
Lease payments	600	9,981
Insurance and judgements	700	5,697
Special education costs	800	73,589
Other objects	900	<u>2,289</u>
Total		<u>\$781,407</u>

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2017**

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CATALOG NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED RECEIVABLE (UNEARNED REVENUE) JULY 1, 2016	REVENUES GRANTOR REIMBURSE- MENTS	EXPENDITURES	ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2017	SUBRECIPIENT PASS-THROUGH 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, 2015 - June 30, 2016	None		N/A	\$ 4,928	\$ 4,928	\$ -	\$ -	-
July 1, 2016 - June 30, 2017	None		N/A	-	133,210	133,210	-	-
Food Distribution		10.555						
July 1, 2016 - June 30, 2017	None		N/A	-	213,840	213,840	-	-
National School Lunch Program		10.555						
July 1, 2015 - June 30, 2016	None		N/A	25,901	25,901	-	-	-
July 1, 2016 - June 30, 2017	None		N/A	-	834,417	834,417	-	-
Snack Program		10.555						
July 1, 2015 - June 30, 2016	None		N/A	295	295	-	-	-
July 1, 2016 - June 30, 2017	None		N/A	-	12,801	12,801	-	-
Summer Food Service Program for Children		10.559						
July 1, 2015 - June 30, 2016	None		N/A	19,821	19,821	-	-	-
July 1, 2016 - June 30, 2017	None		N/A	-	6,127	27,186	21,059	-
Total Child Nutrition Cluster				<u>50,945</u>	<u>1,251,340</u>	<u>1,221,454</u>	<u>21,059</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>50,945</u>	<u>1,251,340</u>	<u>1,221,454</u>	<u>21,059</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, 2015 - June 30, 2016	A141-00000-374970		N/A	150,542	150,542	-	-	-
July 1, 2016 - June 30, 2017	A141-N/A-374970		\$ 731,764	-	550,075	702,343	152,268	-
Total Title IA Cluster				<u>150,542</u>	<u>700,617</u>	<u>702,343</u>	<u>152,268</u>	<u>-</u>
<u>Special Education Cluster</u>								
Special Education - Grants to States (IDEA Part B)		84.027						
July 1, 2015 - June 30, 2016	A341-00000-374970		N/A	187,261	187,261	-	-	-
July 1, 2016 - June 30, 2017	A341-N/A-374970		1,068,938	-	763,012	1,012,585	249,573	-
Special Education - Preschool Grants (IDEA Part B)		84.173						
July 1, 2015 - June 30, 2016	A347-00000-374970		N/A	2,780	2,780	-	-	-
July 1, 2016 - June 30, 2017	A347-N/A-374970		40,209	-	23,785	36,189	12,404	-
High Cost Special Education Aid		84.027						
July 1, 2016 - June 30, 2017	None		N/A	-	13,897	13,897	-	-
CESA #9 IDEA Discretionary - Reading Grant		84.027						
July 1, 2015 - June 30, 2016	None		N/A	7,500	7,500	-	-	-
July 1, 2016 - June 30, 2017	None		9,375	-	9,375	9,375	-	-
CESA #11 IDEA Discretionary - Transition Improvement Grant		84.027						
July 1, 2016 - June 30, 2017	None		250	-	250	250	-	-
Total Special Education Cluster				<u>197,541</u>	<u>1,007,860</u>	<u>1,072,296</u>	<u>261,977</u>	<u>-</u>
Title III - English Language Acquisition Grants		84.365						
July 1, 2015 - June 30, 2016	A391-00000-374970		N/A	3,483	3,483	-	-	-
July 1, 2016 - June 30, 2017	A391-N/A-374970		65,204	-	43,360	54,489	11,129	-
Carl Perkins Act Formula Allocation Grant		84.048						
July 1, 2015 - June 30, 2016	400		N/A	12,855	12,855	-	-	-
July 1, 2016 - June 30, 2017	400		42,103	-	30,117	39,134	9,017	-
Title II-A - Supporting Effective Instruction State Grant		84.367						
July 1, 2015 - June 30, 2016	A365-00000-374970		N/A	7,144	7,144	-	-	-
July 1, 2016 - June 30, 2017	A365-N/A-374970		123,397	-	116,167	120,646	4,479	-
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>371,565</u>	<u>1,921,603</u>	<u>1,988,908</u>	<u>438,870</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Wisconsin Department of Health Services								
Medical Assistance		93.778						
July 1, 2016 - June 30, 2017	None		N/A	-	425,342	431,317	5,975	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>-</u>	<u>425,342</u>	<u>431,317</u>	<u>5,975</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>				<u>\$ 422,510</u>	<u>\$ 3,598,285</u>	<u>\$ 3,641,679</u>	<u>\$ 465,904</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, 2017**

AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION	PASS-THROUGH		RECEIVABLE			RECEIVABLE	
	ENTITY IDENTIFYING NUMBER	STATE I.D. NUMBER	(UNEARNED REVENUE) JULY 1, 2016	REVENUE GRANTOR REIMBURSEMENTS	EXPENDITURES	(UNEARNED REVENUE) JUNE 30, 2017	SUBRECIPIENT PASS-THROUGH EXPENDITURES
<b>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>							
Wisconsin Department of Public Instruction							
Special Education and School Age Parents	347970-100	255.101	\$ -	\$ 1,947,109	\$ 1,947,109	\$ -	\$ -
State School Lunch Aid	374970-107	255.102	-	27,739	27,739	-	-
Common School Fund Library Aid	374970-104	255.103	-	210,570	210,570	-	-
Bilingual/Bicultural Aid	374970-111	255.106	-	76,266	76,266	-	-
General Transportation Aid	374970-102	255.107	-	238,252	238,252	-	-
Wisconsin Morning Milk Program	374970-109	255.109	-	12,608	12,608	-	-
Equalization Aid	374970-116	255.201	727,813	40,175,605	40,140,032	692,240	-
High Cost Special Education Aid	374970-119	255.210	-	48,356	48,356	-	-
School Breakfast Program	374970-108	255.344	-	9,330	9,330	-	-
Educator Effectiveness Evaluation System	374970-154	255.940	-	36,000	36,000	-	-
Per Pupil Aid	374970-113	255.945	877,050	2,325,800	1,448,750	-	-
Career and Technical Education Incentive	374970-151	255.950	-	36,523	36,523	-	-
Assessments of Reading Readiness	374970-166	255.956	-	8,641	8,641	-	-
Aid for Special Education Transition	374970-168	255.960	-	1,497	1,497	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			1,604,863	45,154,296	44,241,673	692,240	-
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>							
Payment in Lieu of Taxes	None	None	-	26,818	26,818	-	-
<b>WISCONSIN DEPARTMENT OF REVENUE</b>							
Exempt Computer Aid	None	None	157,182	157,182	123,758	123,758	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$ 1,762,045</b>	<b>\$ 45,338,296</b>	<b>\$ 44,392,249</b>	<b>\$ 815,998</b>	<b>\$ -</b>

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, 2017**

**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**

2016-2017 eligible costs under the State Special Education Program are \$7,677,374.

**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, 2017, 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 October 23, 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 2017-001 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  
October 23, 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, 2017. 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, 2017.

### **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  
October 23, 2017

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2017**

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

*Financial Statements*

Type of auditors' report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None reported	
Noncompliance material to the financial statements?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

*Federal Awards*

Internal control over financial reporting:			
Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
---	------------------------------	--

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.556/10.559	Child Nutrition Cluster

*State Assistance*

Internal control over financial reporting:			
Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 <i>State Single Audit Guidelines</i> ?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
---	------------------------------	--

**D.C. EVEREST AREA SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**  
**JUNE 30, 2017**

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program or Cluster</u>
255.201	Equalization 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?                      X   Yes                           No

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

**2017-001 - 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 2016-001.

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



## D.C. Everest Area School District

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

Kristine A. Gilmore, Ed.D.  
Superintendent

### 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.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN JUNE 30, 2017

### Summary Schedule of Prior Audit Findings

2016-001 - Preparation of Financial Statements - Repeat. Initially occurred 6/30/13.

### Corrective Action Plan

2017-001 - 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, 2017**

**D.C. EVEREST AREA SCHOOL DISTRICT**  
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**JUNE 30, 2017**

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District for the year ended June 30, 2017. 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 15, 2017. 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 2017. 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 October 23, 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, slightly slanted style.

Manitowoc, Wisconsin  
October 23, 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, 2017 and have issued our report thereon dated October 23, 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  
October 23, 2017

## MANAGEMENT ADVISORY COMMENTS

### Current Year Comments

None.

### Status of Prior Year(s) Comments

#### Purchasing Policy (6/30/16)

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

Status: Resolved.

#### New Standard - GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (6/30/16)

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.

Status: Unresolved.

#### New Standard - GASB Statement No. 82 - Pension Issues-An Amendment of GASB Statements No. 67, No. 68, and No. 73 (6/30/16)

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: Resolved.

## APPENDIX A

Client: **0201873 - D.C. Everest Area School District**  
 Engagement: **17 audit - D.C. Everest Area School District**  
 Period Ending: **6/30/2017**  
 Trial Balance: **Database**  
 Workpaper: **1501 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 27</b>				
2017 - To "gross up" SBS revenue for CESA processing fee originally deducted from deposit amount.				
27 E --- 386 25----	BUSINESS ADMINISTRATION		2,443.00	
27 R 809 581 500000 000 ----	DISTRICT WIDE			2,443.00
<b>Total</b>			<b>2,443.00</b>	<b>2,443.00</b>
<b>Adjusting Journal Entries JE # 28</b>				
		<b>PBC/1501.03</b>		
2017 - Adjustment made per client subsequent to importing trial balance.				
27 E --- 415 15----	SPECIAL CURRICULUM		250.00	
27 R 809 517 500000 517 ----	DISTRICT WIDE			250.00
<b>Total</b>			<b>250.00</b>	<b>250.00</b>

**Business Office Budget Calendar  
2018-19 School Year  
D.C. Everest Area School District**

November 2017	<ul style="list-style-type: none"> <li>➤ PMA projections model updated with prior year audited &amp; current year budget data</li> <li>➤ Board review and approval of budget calendar</li> </ul>
December 2017	<ul style="list-style-type: none"> <li>➤ PMA projections model updated with 2018-19 assumptions</li> <li>➤ Current year budget performance review</li> </ul>
January 2018	<ul style="list-style-type: none"> <li>➤ Cabinet discusses and determines per pupil allocations</li> <li>➤ Board review and approval of per pupil allocations</li> <li>➤ PMA projections model information shared with board</li> <li>➤ Initial 10-Year Plan meeting with B&amp;G staff</li> <li>➤ Individual department budget planning meetings</li> <li>➤ Begin review of staffing needs and ratios</li> <li>➤ Current year budget performance review</li> </ul>
February 2018	<ul style="list-style-type: none"> <li>➤ Snapshot of current staffing levels for budgeting</li> <li>➤ Current year budget performance review</li> <li>➤ Begin review of estimated health care costs for 2019 calendar year</li> </ul>
March 2018	<ul style="list-style-type: none"> <li>➤ Contract negotiations begin</li> <li>➤ Analyze various scenarios for any salary and negotiations adjustments that may affect the budget</li> <li>➤ 10-Year Plan meeting with B&amp;G staff</li> <li>➤ Finalize school budgets</li> <li>➤ Current year budget performance review</li> </ul>
April 2018	<ul style="list-style-type: none"> <li>➤ April staffing pull from Employee Management into Sal/Neg Module</li> <li>➤ Review of district depositories</li> <li>➤ Board review and approve department budgets</li> <li>➤ Finalize department budgets</li> <li>➤ Current year budget performance review</li> </ul>
May 2018	<ul style="list-style-type: none"> <li>➤ End of Year project requests - if applicable</li> <li>➤ Preliminary salary and benefits Budget</li> <li>➤ End of year project requests – if applicable</li> <li>➤ Current year budget performance review</li> </ul>
June 2018	<ul style="list-style-type: none"> <li>➤ Ongoing budget work</li> <li>➤ School Board Approves Line of Credit with Bank</li> <li>➤ Finalize salary and benefits budgets</li> <li>➤ Current year budget performance review</li> </ul>
July 2018	<ul style="list-style-type: none"> <li>➤ Ongoing budget work</li> <li>➤ Review preliminary health and dental costs</li> <li>➤ Present and approve preliminary budget (school board)</li> </ul>
August 2018	<ul style="list-style-type: none"> <li>➤ Ongoing budget work</li> <li>➤ Finalize health and dental costs</li> <li>➤ School board approves preliminary budget</li> <li>➤ Annual district audit process</li> </ul>
September 2018	<ul style="list-style-type: none"> <li>➤ Ongoing budget work</li> <li>➤ Finalize budget as needed information becomes available</li> <li>➤ Budget hearing/Annual Meeting</li> </ul>
October 2018	<ul style="list-style-type: none"> <li>➤ School board adopts budget</li> <li>➤ School board sets the final levy</li> </ul>
November 2018	<ul style="list-style-type: none"> <li>➤ Tax levy certifications sent to municipal clerks</li> </ul>


Prepared by Jack E. Stoskopf, Jr., Assistant Superintendent for Business/Personnel Services

# D.C. EVEREST JUNIOR HIGH SCHOOL

1000 Machmueller Street  
Weston, WI 54476

## *MEMORANDUM*

**TO:** Dr. Kristine Gilmore

**FROM:** Jason McFarlane 

**DATE:** October 25, 2017

**SUBJECT:** Out-of-Country Fieldtrip

---

The D.C. Everest World Language Department would like to offer a trip abroad to Spain during June of 2019. Students in grades 9-12, who have completed Spanish III would be eligible for this opportunity. Interact Travel Company of Green Bay, Wisconsin will provide the trip, and D.C. Everest Spanish teacher Mrs. Danyell Alger will act as the teacher-leader.

We seek approval of this trip further in advance than usual in order to provide more opportunity for students to fundraise and save money.

The trip will be comprised of guided tours (provided by Interact Travel Company) and host family stays to provide our students with a well-rounded cultural experience. The trip will begin in the Spanish capital of Madrid, with subsequent travel to Avila, Costa del Sol, Granada, Nerja, Salamanca and Segovia.

Student trip fees depend upon anticipated enrollment and therefore may range from \$2,950 to \$3,795. We are also requesting a possibility of a D.C. Everest District-provided stipend of \$300 for each advisor, with the possibility of three advisors attending.


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



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

6500 Alderson Street  
Weston, WI 54476

**To:** Kristine Gilmore

**From:** Thomas W. Johansen 

**Date:** November 1, 2017

**Subject:** Out-of-Country Trip

---

An independent group of students is beginning planning with Mr. Travis Greil for a trip to Eastern Europe in July 2019. The trip is hosted by Educational First Tours. We are asking for approval of this trip, further in advance than usual, to provide greater opportunity for students to fundraise and save money to cover the expenses for the trip. The trip will be promoted to AP Human Geography and AP World. A personal bilingual tour director stays with the group 24/7. They handle on-tour details to ensure a smooth travel experience while also providing unique local insight. Expert local guides, meanwhile, share their knowledge of history, art, architecture and more during guided tours. The total cost of the trip is \$3704 per student which covers all expenses. Students and advisors will raise money through fundraisers to pay for the expenses of the trip. District expenses will include a stipend of \$450 for each advisor. We anticipate we will have 2-3 advisors on the trip.

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



# WISCONSIN ASSOCIATION OF SCHOOL BOARDS

## SCHOOL DISTRICT ELECTION SCHEDULE



*2018 Spring Election*

*Supporting, Promoting and Advancing Public Education*

# SCHEDULE AT-A-GLANCE

2018 SPRING ELECTION

## NOVEMBER 2017

- 28 • Deadline for Publication of Type A Notice of Election
- On or About 28 • Prepare Packet of Information for Potential Candidates

## DECEMBER

- 1 • Earliest Date for Circulation of Nomination Papers, If Required  
(NOTE: Nomination Papers Are Not Required in Many School Districts)
- 1 - Jan. 2 • Most Candidates Will File Campaign Registration Statements, Declarations of Candidacy, and Nomination Papers (If Required) during this Period
- 22 • Deadline for Incumbents to File Notice of Noncandidacy (5:00 p.m.)
- On or About 31 • Clerk Notifies Non-Exempt Committees of Deadline for Filing Campaign Finance January Continuing Report (for Period Ending December 31)

## JANUARY 2018

- On or After 1 • Eligible Candidate Committees May Claim/Renew Reporting Exemption for 2018
- 2 • Candidate Deadline for Filing All Documents Needed to Establish Eligibility to Appear on the Ballot (5:00 p.m.)  
• Clerk Makes Initial Determination of Candidates' Eligibility for Ballot
- 9 • Drawing of Lots for Ballot Order; Certify Ballot Eligibility to County Clerk(s)  
• When a Primary is Required, Notice to Municipal Clerks of Primary Election
- 15 • Deadline for Non-Exempt Committees to File January Continuing Report
- 16 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent
- On or Before 29 • If Primary Election is Being Held, Provide Municipal Clerk with Ballots (If Separate Paper Ballots Are Utilized)

## FEBRUARY

- On or About 2 • If Primary Election is Being Held, Clerk Notifies Non-Exempt Committees of Deadline for Filing Preprimary Campaign Finance Report
- 6 - 12 • Deadline for Non-Exempt Committees to File Preprimary Report
- 13 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent
- 16 • Write-in Candidate Registration Deadline for Primary Election
- On or Before 19 • If Primary Election is Being Held, Choose Board of Canvassers
- 19 • If Primary Election is Being Held, Notice of Primary Election
- 20 • Spring Primary Election
- On or About 20 • If Primary Election Held, Issue Open Meetings Law Notice of Board of Canvassers Meeting(s)
- On or About 21 • If Primary Election Held, Receipt of Election Materials and Related Duties

## **FEBRUARY** *(continued)*

- On or About 21 - 27 • If Primary Election Held, Canvass of Primary Returns and Written Determination of Primary Results
- On or About 21 - Mar. 2 • If Primary Election Held, Recount Request May Be Filed
- On or About 23 - Mar. 2 • If Primary Election Held, Drawing of Lots for Ballot Order
- If Primary Election Held, Certify Nominations and Ballot Order to County Clerk(s)

## **MARCH**

- On or Before 12 • Provide Municipal Clerk with Ballots (If Separate Paper Ballots Are Utilized)
- On or About 16 • Clerk Notifies Non-Exempt Committees of Deadline for Filing Preelection Campaign Finance Report
- 20 - 26 • Deadline for Non-Exempt Committees to File Preelection Report
- 27 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent
- 30 • Write-in Candidate Registration Deadline for Spring Election

## **APRIL**

- On or Before 2 • Choose Board of Canvassers
- 2 • Notice of Spring Election
- 3 • Spring Election
- On or About 3 • Issue Open Meetings Law Notice of Board of Canvassers Meeting(s)
- After 3 • Campaign Committees May File Campaign Finance Termination Report
- On or About 4 • Receipt of Election Materials and Other Related Duties
- 4 - 10 • Canvass of Election Returns and Written Determination of Election Results
- On or About 4 - 13 • Recount Request May Be Filed
- On or About 9 - 13 • Clerk Issues Certificate(s) of Election
- Clerk Notifies Municipal and County Clerks of School District Officers
- On or Before 23 • School Board Members Take and File Official Oath
- 23 • School Board Members Take Office
- 23 - May 23 • Election of School Board Officials (i.e. Board Officers)

## **JUNE**

- On or About June 30 • Clerk Notifies Non-Exempt Committees of Deadline for Filing Campaign Finance July Continuing Report (for Period Ending June 30)

## **JULY**

- 16 • Deadline for Non-Exempt Committees to File July Continuing Report
- 17 • Clerk Performs Duties with Respect to Campaign Finance Reports that Have Been Filed or that Are Delinquent

# WASB SCHOOL DISTRICT ELECTION SCHEDULE

## 2018 SPRING ELECTION

The Wisconsin Association of School Boards (WASB) has prepared the *School District Election Schedule* as a reference for common, union high, and unified school districts for use throughout the upcoming primary and election season. The main sections of this publication are the following:

- **2018 Spring Election Schedule At-A-Glance**  
*(a convenient and concise list of critical dates and events)*
- **Part I: Overview of Ballot Access Documents**
- **Part II: Key Tasks and Deadlines Organized by Date**
- **Part III: List of Elections Commission and Ethics Commission Forms**  
*(electronically linked in the PDF edition of this publication, which is available to WASB members on the WASB website)*

In addition to contacting the WASB with election-related questions, districts are encouraged to contact their county and municipal clerks and the Elections Commission (608-266-8005) for information on local rules, operational matters, and related issues. Specific questions about campaign finance can be directed to the Ethics Commission (608-266-8123). School board clerks should also monitor the two commissions' websites for potential training opportunities and for election-related publications and guidance. The *Election Administration Manual for Wisconsin Election Officials* (available at <http://elections.wi.gov/clerks/education-training/election-administration-manual>) and the *Campaign Finance Overview - Local Candidates* (available at [https://ethics.wi.gov/Resources/CampaignFinanceOverview\\_LocalCandidates\\_2016.pdf](https://ethics.wi.gov/Resources/CampaignFinanceOverview_LocalCandidates_2016.pdf)) may be particularly useful resources.

The WASB *School District Election Schedule* is designed to provide general information and commentary as a service to WASB members based on current law and agency guidance as it existed at the time of publication. It should not be relied upon as legal advice. If legal advice is needed, the services of the school district's designated legal counsel should be obtained.

Edited by the WASB staff

Published in October 2017 by:

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Madison, WI 53703  
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Website: wasb.org

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# SCHOOL DISTRICT ELECTION SCHEDULE 2018 SPRING ELECTION

## PART I: OVERVIEW OF BALLOT ACCESS DOCUMENTS

The following items are often referred to as “ballot access documents” for any qualified elector who wishes to be a candidate and have their name listed on the official ballot for the office of school board member at a spring election:

- The Campaign Registration Statement (Form ETHCF-1)
- The Declaration of Candidacy – School District Candidates (Form EL-162sd)
- Nomination Papers (Form EL-169) with elector signatures, **if** nomination papers are required to run for school board in the district

If an otherwise-qualified elector, **including any incumbent who wishes to run for another term in 2018**, does not file sufficiently-complete ballot access documents by the ballot access deadline established in state law, then the person’s name cannot appear on the ballot. *Section 8.30*. The following are several additional important points that school district clerks and school district employees assisting a clerk should be aware of and that are further addressed in Part II of this publication:

- The statutory deadline for filing the ballot access documents is 5:00 p.m. on the first Tuesday in January. *Section 120.06(6)(b)2*. However, that default deadline can be affected by the following:
  - If the first Tuesday in January is also a legal holiday (i.e., New Year’s Day), then the deadline is moved to 5:00 p.m. on the next day. (*Note: This is not an issue in 2018.*) *Section 120.06(6)(b)2*.
  - If any incumbent board member whose term of office expires in April of the same calendar year as the upcoming spring election **both** (1) fails to file a timely Notification of Noncandidacy by the applicable deadline in the previous December, **and** (2) does not qualify for placement on the ballot by the ballot access deadline in January, then the ballot access deadline for such office is extended by 72 hours for all persons **except** such incumbent. *Section 120.06(6)(b)3*.
- The school district’s filing location must be open and staffed to receive filings until 5:00 p.m. on the ballot access deadline. There is no exception or allowance for the fact that the applicable office may otherwise be closed for a winter break. Because school district offices generally have extended periods of closure leading up to the ballot access deadline, school districts are encouraged to make information about their hours of business widely available to the community and potential candidates.
- Once a person files ballot access documents that qualify the individual’s name to appear on the ballot, the individual cannot withdraw his/her name from the ballot. This is true even if the person expresses his/her desire to withdraw prior to the formal ballot access deadline.
- Any individual who is considering running for school board needs to be aware that, in some cases, the Campaign Registration Statement (Form ETHCF-1) must be filed prior to the statutory ballot access deadline in order to comply with the campaign finance laws. Compliance with the campaign finance statutes needs to be evaluated separately from compliance with the ballot access deadline.

## A. The Campaign Registration Statement (Form ETHCF-1)

**New Candidates (Not an Incumbent or Otherwise Currently Registered)** – A person who wishes to be a candidate for the office of school board member and to have their name appear on the spring election ballot (and the primary election ballot, if applicable) must file a Campaign Registration Statement (Form ETHCF-1) by the earlier of:

1. The date on which the person files nomination papers with the appropriate filing officer. *Sections [8.10\(5\)](#) and [11.0101\(1\)\(a\)1](#).*
2. The date on which the person receives a contribution, makes a disbursement, or gives consent for another person to receive a contribution or make a disbursement in order to bring about the individual's nomination or election to office. *Section [11.0101\(1\)\(a\)3](#). (Note: The statutes qualify this criteria by providing that an unregistered candidate may (1) make a disbursement, or incur an obligation, in the amount required to rent a postal box, or in the minimum amount required by a bank or trust company to open a checking account, prior to the time of registration, and (2) accept a contribution, make a disbursement, or incur an obligation required for the production of nomination papers. Section [11.0202\(2\)\(b\)](#).)*
3. The date on which the person files a Declaration of Candidacy. *Section [120.06\(6\)\(b\)5](#).*
4. The ballot access deadline, as discussed above. *Section [120.06\(6\)\(b\)2](#).*

The first two dates listed above relate to the Wisconsin campaign finance laws as they apply to individual candidates and their "candidate committees." Every registered candidate is considered to have a committee for campaign finance purposes, even when the candidate chooses not to designate a separate treasurer or other officers. Specifically, s. [11.0202\(1\)\(a\)](#) of the statutes provides that "each candidate, through his or her candidate committee, must file a registration statement with the appropriate filing officer . . . as soon as practicable after the individual qualifies as a candidate." The term "candidate," for purposes of school board elections, is defined in s. [11.0101\(1\)\(a\)](#) to include an individual who files nomination papers or who receives a contribution or makes a disbursement (or gives consent for another person to do so) in order to bring about the individual's nomination or election to office.

In the event that a candidate, under the above outline of possible registration deadlines, files his or her registration statement substantially after receiving contributions or making disbursements, but also files complete ballot access documents prior to the final ballot access deadline, the probable outcome would be that the person's name may be certified to appear on the ballot. However, the candidate may also have liability related to a violation of the campaign finance laws. *See Section [8.30\(2\)](#)*

**Incumbents (Continuing Candidates)** – Incumbent school board members, as persons holding a local office, are also considered "candidates" under state law throughout their entire term of office. *Section [11.0101\(1\)\(c\)](#)*. As a result, all incumbents (including any board member serving as an appointee following a school board vacancy) who will be running for a new term in the spring election will already have a registration statement on file with the school district clerk. However, any such incumbent must also file an amended registration statement related to the upcoming spring election. The amended registration statement should indicate the office sought and the dates of the applicable primary election and spring election. In terms of the timing for filing an amended registration statement, incumbents should follow the same deadlines that would apply to registration if they were a new candidate, as discussed above.

**Write-In Candidates** – An elector of the school district who does not file his or her ballot access documents in time to qualify for the ballot, or who decides to seek office only after the ballot access deadline has already passed, may attempt to run for office as a write-in candidate. There are at least two circumstances where the statutes expressly require a write-in candidate to file a Campaign Registration Statement:

1. The person becomes a "candidate," as defined under Ch. 11, by virtue of receiving a contribution, making a disbursement, or giving consent for another person to receive a contribution or make a disbursement in order to bring about the individual's election to office; or

2. At least one living person's name has been certified to appear on the ballot for the office in question, no candidate certified to appear on the ballot dies before the date of the election, and the potential write-in candidate wishes to have his/her write-in votes counted. In this situation, the person must file a registration statement by no later than 12:00 p.m. (noon) on the Friday before the applicable election. If the person fails to register by the deadline, his/her write-in votes will not be counted by the board of canvassers.

*Section [7.50\(2\)\(em\)](#).*

In other circumstances, such as where no living person has been certified to appear on the ballot for the office in question (or where multiple at-large seats are up for election and less living people have been certified to appear on the ballot than there are seats up for election) and an individual elector is simply encouraging other electors to cast write-in votes for the individual without raising or spending any campaign-related funds whatsoever, it is possible that neither the elections statutes nor the campaign finance laws will require the person to file a Campaign Registration Statement. Nonetheless, a person who is actively soliciting write-in votes or otherwise holding themselves out as a write-in candidate under these circumstances may choose to file a registration statement out of an abundance of caution regarding possible ambiguities in the law.

**All School Board Candidates: Designating a Treasurer and a Depository on Registration Statements or Amended Statements** – Filing officers (i.e., school district clerks) and persons assisting filing officers often have questions about the obligation of a committee to designate a committee treasurer and a depository on the registration statement. With respect to candidate committees, the statutes provide as follows:

1. Each candidate shall either designate a treasurer of his or her candidate committee to comply with the registration and reporting requirements or serve as the treasurer himself/herself. If the candidate appoints a separate treasurer, the candidate and the candidate's treasurer shall cosign the registration statement of the committee. *Section [11.0201\(1\)](#).*
2. The registration statement shall include the name and address of the depository account of the candidate committee and of any other institution where funds of the committee are kept. *Section [11.0203\(1\)](#). (Note: It is no longer necessary for a candidate to provide the specific depository account number on the registration statement.)*
3. A candidate who receives no contributions, makes no disbursements, and incurs no obligations shall file the registration statement, but need not designate a campaign depository account until the first contribution is received, disbursement is made, or obligation is incurred. *Section [11.0202\(1\)\(b\)](#). (Note: This narrow exception is available to a candidate committee only to the extent that the candidate receives no contributions, makes no disbursements, and incurs no obligations in any amount.)*
4. Any candidate who serves as his or her own treasurer and who is authorized to file and files an amended registration statement claiming an exemption from filing campaign finance reports may designate a single personal account as his or her depository account and intermingle personal and other funds with campaign funds within the account. If such a candidate later establishes a separate candidate committee depository account, the candidate shall transfer all campaign funds in the personal account to the new depository account. *Section [11.0201\(2\)\(b\)](#).*

Additional information regarding these requirements can be found in the instructions to the Campaign Registration Statement (Form ETHCF-1), the [Election Administration Manual for Wisconsin Election Officials](#), and the [Campaign Finance Overview - Local Candidates](#).

**All School Board Candidates: Methods of Filing Campaign Registration Statements or Amended Statements** – A registration statement (or amended registration statement) is considered timely filed when it is in the physical possession of the designated filing office by no later than the applicable filing deadline. However, a registration statement shall also be considered timely filed if both of the following apply:

1. A duplicate copy of the document is received by the filing officer, in its offices, by facsimile process (i.e., by the electronic transmission of a duplicate copy of a signed original) no later than the day and hour at which the document is required to be filed; and
2. The signed original of the document is either received at the filing offices with a postmark not later than the filing deadline or delivered to the filing officer not later than the filing deadline.

The burden of establishing that a duplicate copy has been received by facsimile process at the offices of the filing officer is upon the person, committee, or group that is required to file the document. *Section [ETH 6.04](#).*

**All School Board Candidates Filing Campaign Registration Statements or Amended Statements: Campaign Finance Reporting Obligations** – In addition to serving as a ballot access document and as an important part of compliance with the campaign finance laws, another important function of the Campaign Registration Statement is that the representations made on the statement affect the candidate committee’s campaign finance reporting obligations. Specifically, on the registration statement (or on an amended statement), a candidate committee may either (1) claim the exemption from filing campaign finance reports in the applicable calendar year, if otherwise eligible to do so, or (2) not claim the exemption. Assuming the committee remains eligible to claim the exemption, a reporting exemption must be renewed in each subsequent calendar year. Annual renewal is required because an exemption is valid for only one calendar year at a time, expiring on each December 31. *Section [11.0104\(1\)\(a\)](#).*

School board members who are NOT involved in the 2018 spring election: Incumbent school board members who are not involved in the 2018 spring election (either because the board member’s current term of office extends beyond 2018 or because the board member has chosen not to run for re-election) who wish to claim or renew a reporting exemption applicable to 2018 must take action to do so by filing either an amended Campaign Registration Statement (the ETHCF-1 form) or, to renew an exemption held in 2017, an “exemption reverification” (the ETHCF-14 form). According to the instructions found on the forms, a 2018 reporting exemption must be filed after December 31, 2017, and before the close of the reporting period that begins on January 1, 2018. For incumbent school board members who are not participating in the 2018 Spring Election, the reporting period that begins on January 1 actually closes on June 30, 2018. If an incumbent board member who has been exempt from filing reports in 2017 fails to renew the exemption for 2018, the exemption will have expired on December 31, 2017, and beginning on January 1, 2018, the board member will be obligated to file periodic campaign finance reports covering the reporting periods specified in the state statutes.

Candidates (including incumbents and new candidates) who ARE participating in the 2018 spring election: The statutory eligibility of candidates who are participating in the 2018 spring election to claim a reporting exemption that is applicable to certain reporting periods that precede the date of the spring election continues to be uncertain. This exemption eligibility issue is the subject of a supplement to this *Election Schedule*.

*Are candidates who are participating in the 2018 Spring Election eligible to claim an exemption from filing campaign finance reports? Please see the supplement to this Election Schedule for a discussion of this issue, which has not yet been definitively resolved.*

**IMPORTANT:** All local filing officers and all candidates participating in the 2018 spring election are encouraged to review the supplement to the WASB Election Schedule in its entirety. The supplement can be accessed as a stand-alone document at the following link:

[https://wasb.org/wp-content/uploads/2017/10/ElecSched-2018\\_Supplement.pdf](https://wasb.org/wp-content/uploads/2017/10/ElecSched-2018_Supplement.pdf)

The following is an excerpt from the “Executive Summary” of the supplement:

(S)chool district filing officers and individuals who may be candidates for a school board seat in the 2018 Spring Election need to be aware that there continues to be uncertainty regarding the eligibility of candidates who are participating in the 2018 Spring Election to claim an exemption from filing campaign finance reports (under section 11.0104 of the state statutes) from the date that the candidate first registers as a participant in the 2018 Spring Election through at least the preelection reporting period. The former Government Accountability Board (GAB) issued forms, instructions, and other guidance indicating that such a candidate generally is permitted to claim and renew a reporting exemption on a continuous basis as long as his/her aggregate contributions, expenditures, and obligations remain below the applicable dollar threshold. However, the new Wisconsin Ethics Commission requested an Attorney General opinion regarding exemption eligibility under section 11.0104 on November 9, 2016. The Commission’s request for an Attorney General opinion reflects a concern that, under what is arguably the most straightforward reading of the relevant statutes, candidates who are participating in the Spring Election may be *statutorily* ineligible to claim (or renew) a reporting exemption that applies to certain reporting periods that precede the date of the election.

The Attorney General has not provided the requested opinion as of the date of publication of this supplement. While the Commission’s request for an Attorney General opinion remains pending, the Commission seems unlikely to modify the official forms, instructions, and other guidance documents that were originally issued by the former GAB. As a result, local filing officers and candidates who are participating in the 2018 Spring Election are left in an uncertain situation with respect to exemption eligibility. The official campaign finance forms and the related instructions that are administered by the Ethics Commission reflect a view of the law that has been called into question, but not definitively resolved.

**What options do candidates have?** Candidates who are participating in the 2018 Spring Election ultimately need to choose whether or not to claim a campaign finance reporting exemption. 2018 candidates who wish to take a conservative approach that aligns with a reasonably straightforward reading of section 11.0104 would not claim the reporting exemption, and, therefore, would file periodic campaign finance reports through at least the preelection reporting period.

**The WASB will continue to monitor this issue for further developments and will notify all member school districts if any further resolution occurs during the 2018 spring election cycle.**

All registered candidate committees (including those who are eligible for and who have claimed a reporting exemption) must adhere to the general limits that apply to contributions from specific sources, as further specified in Chapter 11 of the state statutes. For example, except for the candidate’s own contributions to his or her own campaign committee (which are not limited but do count toward the \$2,000 threshold for claiming a reporting exemption), there is a limit on the amount/value of any contribution that a school board candidate (whether exempt from reporting or not) may lawfully accept from any individual donor. Specifically, an individual may contribute to a school board candidate committee no more than the greater of \$500 or \$0.02 times the number of inhabitants of the district as certified by the filing officer, but never more than \$6,000. Section 11.1101(1)(b).

In addition, it is very important for all registered candidate committees to understand that claiming an exemption from filing reports (when eligible to do so) does not relieve the candidate and his/her candidate committee from other obligations imposed by the campaign finance laws. For example, even committees that are exempt from filing campaign finance reports must track and keep adequate records of all receipts and disbursements and include “paid for by” attribution statements on applicable campaign materials.

A complete overview of campaign finance law is beyond the scope of this publication. However, school district clerks and any district employees who are assisting the clerk should familiarize themselves with all of the following:

- [Subchapter I of Ch. 11](#) of the state statutes (particularly the campaign-finance-related duties of the local filing officer, as specified in s. [11.0102\(3\)](#));
- The campaign finance obligations of candidate committees, as specified in [Subchapter II of Ch. 11](#);
- The ETHCF-1 form and its instructions (including any revisions thereto); and
- The content of the most-current version of the *Campaign Finance Overview -- Local Candidates*, as published by the Ethics Commission.

If any candidate or candidate committee presents complex questions about the proper interpretation or application of the campaign finance laws, school district filing officers are often well-advised to refer the candidate or the committee representative to the Ethics Commission or to a personal attorney.

*Note: Other persons and groups, including political action committees, recall committees, and referendum committees are also subject to the campaign finance laws and may be required to file a registration statement with the school district clerk under certain circumstances. A full discussion of these other potential registrants is beyond the scope of this publication. However, it is important for school district clerks to know that the registration requirements applicable to referendum committees (i.e., groups formed for the purpose of actively supporting or opposing any school district referendum) were substantially amended, effective January 1, 2016. Specifically, every referendum committee that makes or accepts contributions, makes disbursements, or incurs obligations for the purpose of influencing a particular vote at a referendum in a calendar year in an aggregate amount in excess of \$10,000 shall file a registration statement. A referendum committee that triggers the registration requirement shall file the registration statement no later than the 10th business day commencing after receipt of the first contribution by the referendum committee exceeding \$10,000, before making any disbursement exceeding \$10,000, and before incurring obligations exceeding \$10,000. Registered referendum committees may also have to pay an annual filing fee to the Ethics Commission. Sections [11.0101\(28\)](#) and [11.0802](#); see also Section [11.0102\(2\)](#).*

## B. The Declaration of Candidacy – School District Candidates (Form EL-162sd)

Any person who wishes to run for the office of school board member and who wants their name to appear on the official ballot (including an incumbent who wishes to run for a new term) must file a complete and sworn Declaration of Candidacy (Form EL-162sd) by no later than the ballot access deadline in January. On the Declaration of Candidacy, the candidate swears to his or her eligibility to hold the local office that they are seeking, and the candidate also specifies the exact form of his or her name as he or she wishes it to appear on the official ballot.

Once filed, a Declaration of Candidacy may not be withdrawn. Section [120.06\(7\)\(a\)](#).

In the event of a change in any of the information provided on the Declaration of Candidacy, a candidate shall file an amended declaration under oath with the school district clerk. Section [120.06\(6\)\(b\)5](#).

The Elections Commission maintains a Declaration of Candidacy form (the EL-162sd) specifically for school board candidates in order to account for the application of unique language found in s. [120.06\(6\)\(b\)2](#), of the state statutes. Specific questions about ballot eligibility under Form EL-162sd and the Election Commission’s interpretation of s. [120.06\(6\)\(b\)2](#), should be directed to the commission. However, a key aspect of the commission’s current interpretation of the statutes appears to be that, in order to qualify for ballot placement as a candidate for school board, an individual generally must be a qualified elector of the school district *at the time of filing* a Declaration of Candidacy. A

qualified elector is defined in s. [6.02](#) as a U.S. citizen, 18 years of age or older, who has resided in the election district for at least 28 days\* before any election at which he or she offers to vote (and who is not disqualified by one or more of the impediments described in s. [6.03](#)).

*\* Note: The duration of residency element of s. [6.02](#) has been subject to ongoing [litigation](#). In the event an issue arises regarding candidate/elector qualifications, the school district clerk is advised to contact the Elections Commission to determine whether the applicable period of residency for purposes of qualifying as a candidate for office is deemed, at that specific time, to be 28 days (as currently provided in the statute that is being challenged in court) or 10 days (as the statutes provided prior to the amendment in question).*

**All Candidates: Methods of Filing a Declaration of Candidacy** – A Declaration of Candidacy is considered timely filed when the signed original is in the physical possession of the designated filing office by no later than the applicable filing deadline. However, a Declaration of Candidacy shall also be considered timely filed if both of the following apply:

1. A duplicate copy of the document is received by the filing officer, in its offices, by facsimile process (i.e., by the electronic transmission of a duplicate copy of a signed original) no later than the day and hour at which the document is required to be filed; and
2. The signed original of the document is either received at the filing office with a postmark not later than the filing deadline or delivered to the filing officer not later than the filing deadline.

The burden of establishing that a duplicate copy has been received by facsimile process at the offices of the filing officer is upon the person, committee, or group that is required to file the document. *Section [EL 6.04](#).*

**Filing Officers: Review of the Declaration of Candidacy** – According to the *[Election Administration Manual](#)* published by the former Government Accountability Board (as revised in October 2016 and maintained by the Wisconsin Elections Commission), the declaration signed by the candidate must include the following items: (1) the candidate’s name; (2) the proper title of the office the candidate is seeking, including any applicable seat; (3) the candidate’s residential address, including the address number, street, and municipality for voting; (4) the candidate’s name in the form that the candidate wishes the name to appear on the ballot; and (5) the form must be either notarized or signed by a person who is authorized to administer oaths.

Filing officers (i.e., school district clerks) and persons assisting filing officers often have questions about the filing officer’s obligation to conduct a criminal background check on candidates. The October 2016 edition of the *Election Administration Manual* advises as follows: “The municipal clerk is not required to verify that every elected official or candidate for elected public office has not been convicted of a felony for which they have not been pardoned. The clerk should rely on the sworn statement of the candidate on the Declaration of Candidacy. No action should be taken unless there is evidence in the form of a sworn complaint. . . .”

## C. Nomination Papers (Form EL-169); Not Required in All Districts

In some school districts, nomination papers with a designated number of elector signatures must be filed in order for a candidate to qualify for placement on the ballot in a school board election. Where nomination papers are required, any qualified elector of the school district who desires to be a candidate for school board shall file nomination papers in the form prescribed under s. [8.10](#) with the school district clerk at the filing location specified in the notice of election. *Sections [119.08\(2\)](#) and [120.06\(6\)\(b\)2](#).*

Nomination papers are required when any of the following applies:

	<b>Number of Signatures (under s. 8.10(3)):</b>
1. The candidate seeks to be elected as the at-large member of the board of school directors for Milwaukee Public Schools. <i>Section <a href="#">119.08(2)</a>.</i>	Verify with Elections Commission
2. The candidate seeks office as one of the members of the board of school directors for the Milwaukee Public Schools that are elected from election districts. <i>Section <a href="#">119.08(2)</a>.</i>	Not less than 400, nor more than 800
3. The school district contains any territory lying within a 2nd class city. <i>Section <a href="#">120.06(6)(b)2</a>. (Note: Under s. <a href="#">62.05</a>, cities of 39,000 and less than 150,000 generally constitute cities of the 2nd class, although population alone is not determinative.)</i>	Not less than 100, nor more than 200
4. The school board or the school district annual meeting in any other school district (i.e., where none of the other criteria in this list applies) has adopted a resolution requiring school board candidates to file nomination papers. <i>Section <a href="#">120.06(6)(b)2</a>.</i>	Not less than 20, nor more than 100

As the fourth criteria listed above suggests, in a school district that has no territory lying within a 2nd class city, the school board or (if applicable) the annual meeting of electors may, by resolution, either (1) require that nomination papers be filed by all candidates seeking election to the school board, or (2) rescind a previously-adopted resolution that had required nomination papers. Any such resolution must be adopted no later than the last Tuesday in November in order for the resolution to apply to the school board elections occurring at the next spring election. *Sections [120.06\(6\)\(a\)](#) and [120.06\(6\)\(b\)](#).*

Where nomination papers are required, the papers may not be circulated for elector signatures prior to December 1 preceding the election. *Section [8.10\(2\)\(a\)](#).* Completed papers with a sufficient number of valid signatures must be filed by no later than the ballot access deadline (as discussed above).

In order to be timely filed, all nomination papers must be in the **physical possession** of the filing officer by the statutory deadline (i.e., the nomination papers with the original signatures must be filed, and no photocopies, faxes, or electronic documents are permitted). *Section [120.06\(6\)\(b\)](#); Sections [EL 2.05](#) and [EL 6.04\(2\)](#).*

The Elections Commission maintains form EL-169 for nomination papers. Only one signature per elector for the same office is valid. However, where an elector is entitled to vote for more than one candidate for the same office, a person may sign the nomination papers of as many candidates for the same office as the person is entitled to vote for at the election. In addition to his or her signature, in order for the signature to be valid, each signer of a nomination paper shall legibly print his or her name in a space provided next to his or her signature and shall list his or her municipality of residence for voting purposes, the street and number, if any, on which the signer resides, and the date of signing. *Section [8.10\(4\)](#); Section [EL 2.05](#).*

If a person submitting nomination papers requests a filing receipt, the filing officer may use Form EL-151. Although issuing a receipt in the absence of a specific request does not appear to be mandatory, it is an advisable practice.

The process for verifying and challenging nomination papers and elector signatures is further addressed in [Ch. EL 2 of the Wisconsin Administrative Code](#), in the [Election Administration Manual](#), and in other written guidance that has been issued by the Elections Commission.

# SCHOOL DISTRICT ELECTION SCHEDULE 2018 SPRING ELECTION

## PART II: KEY TASKS AND DEADLINES ORGANIZED BY DATE

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### November 28, 2017

#### Deadline for Publication of Notice of Election in Common, Union High School and Unified Districts; Provide Copy to Municipal Clerks

No later than the 4th Tuesday in November prior to the spring election, the school district clerk shall publish a Type A notice, under s. [10.01\(2\)\(a\)](#). *Section [120.06\(6\)\(b\)](#)*. Provide a copy of this notice to the clerk of each municipality lying wholly or partially within the school district. *Section [120.06\(8\)\(a\)](#)*.

The purpose of this notice is to inform the public and potential candidates of the upcoming election and of the specific offices to be elected. This notice must be entitled “Notice of Election” and include the following information: (1) the date of the election; (2) the office(s) to be elected (be sure to account for any relevant vacancies that have arisen); (3) the name(s) of the current incumbent(s); (4) the length of the term(s) and expiration date(s); (5) the beginning date for circulating nomination papers, if applicable; (6) the deadline for filing declarations of candidacy and, if applicable, nomination papers; (7) the proper location to file declarations of candidacy and, if applicable, nomination papers; (8) a statement on where to find district boundary information; and (9) the date of the primary election, should a primary be required.

*Section [10.01\(2\)\(a\)](#)*.

*Note: Once a district has published its Type A notice and provided a copy to the municipal clerk(s), it is also a good idea to send a copy to the applicable county clerk(s). This will alert the county clerk(s) to the fact that you are having an election in the spring and identify the offices that are up for election.*

*Note: If your school district will be voting on a school district referendum at the spring primary or at the spring election, the clerk must publish a “Type A: Notice of Referendum Election” on the 4th Tuesday before the election at which the referendum will be on the ballot. *Section [10.06\(4\)\(c\)](#)*. In 2018, the 4th Tuesday before the spring primary is January 23 and 4th Tuesday before the spring election is March 6. The required content for a Type A notice of a referendum is different than the content listed above for school board elections. This publication does not address all notices related to a school district referendum.*

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### On or About November 28, 2017

#### Prepare a Packet of Information for Potential Candidates

In the interest of facilitating interactions with potential candidates and fulfilling the duties of a local filing officer, including the campaign-finance-related duties specified in s. [11.0102\(3\)](#), the school district clerk or a district employee assisting the

clerk should prepare and make available to interested electors a packet of information for potential candidates for school board. The packet should include at least the following:

- Ballot Access Checklist-- School District Candidate ([Form ELIS-5](#))
- Campaign Finance Checklist - Municipal and School District Candidates ([Form ETIS-8](#))
- Campaign Registration Statement ([Form ETHCF-1](#))
- Declaration of Candidacy – School District Candidates ([Form EL-162sd](#))
- Nomination Paper for Nonpartisan Office ([Form EL-169](#)), but include this form **only if** nomination papers are required to run for school board in the district

Such a packet for candidates may also include:

- A notice from the school board clerk that the forms prescribed by the Wisconsin Ethics Commission for the making of reports and statements under the campaign finance laws are available on the commission's website (i.e., at <http://ethics.wi.gov/forms> and <http://elections.wi.gov/forms>) and that the clerk will make copies of such forms and certain manuals prescribed by the Ethics Commission available to candidate committees at no charge upon request.
- A copy of the [Campaign Finance Overview - Local Candidates](#), as published by the Ethics Commission (*Note: Even if this manual is not included in the packet, any candidate committee is entitled to request of copy of this manual from the local filing officer at any time, and the filing officer must provide a copy at no charge.*)
- A copy of the WASB's [Guide for Candidates](#) booklet (*Note: Please review the information on page 6 of this publication regarding campaign finance reporting exemptions. Possible future updates related to exemption eligibility may be made to this booklet and posted on the WASB website.*)
- Any other information that the local school district may wish to provide to potential candidates for school board (e.g., a copy of the Type A notice of election, information about school board meetings, other initial orientation-type material, etc.)

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## November 28, 2017

### Deadline to Adopt a Resolution to Require Candidates to File Nomination Papers, or to Rescind Such a Requirement (Option Available Only to Common, Union High, and Unified School Districts that Have No Territory in a 2nd Class City)

In a school district which does not contain territory lying within a 2nd class city, the school board may, or in a common or union high school district the school board or annual meeting may, by resolution adopted not later than the last Tuesday in November preceding an election for members of the school board, require that nomination papers be filed by all candidates seeking election to the school board. If the school board or annual meeting has previously required the filing of nomination papers in such a school district, the body imposing the requirement may, by similar resolution adopted not later than the last Tuesday in November preceding an election for members of the school board, rescind the requirement. If nomination papers are required in such a district, candidates must obtain and file at least 20 but no more than 100 valid signatures. [Sections 8.10\(3\)\(ks\) and 120.06\(6\)\(a\)](#). (*See Part I of this publication for more information about nomination papers.*)

## December 1, 2017 to January 2, 2018

### Candidates Will Be Filing Ballot Access Documents

School district electors who are interested in being candidates for school board at the spring election (including incumbents) will generally be filing their ballot access documents in the period that starts on December 1 and that ends on the first Tuesday in January. As covered in greater detail in Part I of this publication, the following are considered ballot access documents:

- The Campaign Registration Statement (Form ETHCF-1)
- The Declaration of Candidacy – School District Candidates (Form EL-162sd)
- Nomination Papers (Form EL-169) with sufficient elector signatures, if nomination papers are required to run for school board in the district

Review Part I of this publication for additional important information about each of the ballot access documents, including information that helps to identify which districts require nomination papers.

School district clerks and district employees assisting the clerk should be aware that incumbent school board members who wish to run for another term of office are required to file ballot access documents that are specific to 2018 spring election. In addition, some individuals may file their Campaign Registration Statement and/or Declaration of Candidacy prior to December 1. For example, if an elector wishes to raise or spend campaign funds prior to December 1, the campaign finance laws generally require the elector to file a Campaign Registration Statement prior to December 1.

### Filing Officer Review of Campaign Registration Statements

The rules of the Ethics Commission provide as follows:

- (1) Any registration filed with a filing officer which is insufficient as to essential form, information or attestation shall be rejected by such officer and shall be promptly returned if possible to the proposed registrant indicating the nature of the insufficiency. The proposed registrant shall be informed that the attempted registration is not effective.
- (2) Any registration statement filed with a filing officer which is insufficient or incomplete in some manner but substantially complies with law shall be accepted by such officer who shall then promptly notify the registrant indicating the nature of the incompleteness or insufficiency. The registrant shall then have 15 days from the date of such notice to rectify the problem. If the incompleteness or insufficiency is not rectified by the registrant within 15 days from the date of the notice, the registration lapses and is not effective.

Section [ETH 6.02](#).

### Eligibility for Appearance on Ballot

The names of candidates, **including incumbents**, who have not timely filed declarations of candidacy and campaign finance registration statements shall not appear on the ballot. The school district clerk may also refuse to place a candidate's name on the ballot if the candidate: (1) is required to file nomination papers but has not done so or the papers are not sufficiently prepared, signed, and executed; or (2) would not qualify for office due to age, residence, or other impediment. Sections [6.02](#), [6.03](#), and [8.30](#).

## **December 1, 2017**

### **First Day that Nomination Papers May Be Circulated for Signatures** **(If Nomination Papers Are Required)**

Nomination papers, if required, shall not be circulated earlier than December 1. *Section [8.10\(2\)\(a\)](#). (See Part I of this publication for more information about nomination papers.)*

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## **December 2, 2017**

### **Deadline for Incumbent Board Members with Tax Years Starting on** **January 1 to Refuse Salary**

A school board member may send written notification to the school district clerk and the school district treasurer that the school board member wishes to refuse to accept the salary that he or she is otherwise entitled to receive. The notification applies only to that taxable year. A school board member may renew his or her refusal by sending a notification annually at least 30 days before the start of the school board member's next taxable year. *Section [120.07](#).*

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## **December 22, 2017**

### **Last Day for Incumbent Notice of Noncandidacy**

No later than 5 p.m. on the second Friday preceding the latest time prescribed for filing declarations of candidacy, an incumbent may file written notification with the school district clerk that the incumbent is not a candidate for reelection to his or her office. If an incumbent fails to file this notification and also does not file a Declaration of Candidacy (and, where required, nomination papers) by 5:00 p.m. on the ballot access deadline, then the deadline for filing the materials necessary to appear on the ballot is extended by 72 hours for all other candidates for such office. *Section [120.06\(6\)\(b\)3](#); see also Form EL-163*

In its past guidance, the former Government Accountability Board advised that local filing officers (i.e., school district clerks), or their designees, must be available to receive notifications of noncandidacy until 5:00 p.m. on this date unless all incumbents whose terms are expiring in April 2018 have already filed (1) a notification of noncandidacy, or (2) the necessary ballot access documents.

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## **On or About December 31, 2017**

### **Notify Non-Exempt Committees of Duty to File a** **Continuing Report for the Period Ending December 31\***

Local filing officers no longer have an express statutory duty to send copies of campaign finance law reporting forms to each registered, non-exempt committee by first class mail by specific dates that precede each reporting deadline. However, under s. [11.0102\(3\)](#), local filing officers currently have all of the following duties:

- (1) To notify each committee required to file campaign finance reports and statements that all necessary forms are available on the website of the Ethics Commission;

- (2) To make all of the forms prescribed by the Ethics Commission for the making of reports and statements available, without charge, to any committee that is required to file reports or statements with the officer; and
- (3) To make available to any required to file campaign finance reports, upon request and without charge, copies of any manuals prescribed by the Ethics Commission under s. [11.1304\(3\)](#).

In addition, current state law further provides, “Whenever a filing officer sends a form or notice of the filing requirements under this chapter to the treasurer of a candidate committee, the filing officer shall also send a notice to the candidate.” *Section [11.0102\(3\)\(c\)1](#)*.

[A memorandum](#) issued on December 22, 2015 by the former Government Accountability Board indicated that local filing officers may fulfill the above-listed duties by directing filers to the Ethics Commission website for the required forms, or, if requested, provide the forms at no cost via email, fax, or mail. That memorandum has since been removed from the Ethics Commission website and has been replaced by a statement indicating that the information in the memorandum is out of date and that current information about local campaign finance regulations was available at the Wisconsin Ethics Commission website.

It is unclear how often filing officers should issue such notices and whether each committee can dictate its preferred method of communication for such notices. (For example, s. [11.0203\(1\)\(b\)](#) provides as follows with respect to candidate committees: “Unless otherwise directed by the treasurer on the registration form and except as otherwise provided in this chapter or any rule of the commission, all mailings that are required by law or by rule of the commission shall be sent to the treasurer at the treasurer's address indicated upon the form.”)

Pending further guidance from the Ethics Commission on the proper interpretation and performance of the above-listed duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the committee of the applicable reporting deadlines and of the availability of the relevant forms. Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of an election cycle may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

*\* Note: Filing officers should keep in mind that non-exempt candidate committees need to file a continuing report for the period ending December 31<sup>st</sup> only if the committee was registered on or before December 31<sup>st</sup>. New committees that first register on or after January 1<sup>st</sup> are not required to file the continuing report in January.*

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## January 1, 2018

### Period for Eligible Committees to Claim or Renew a Campaign Finance Reporting Exemption for the 2018 Calendar Year Begins

An exemption from filing campaign finance reports is effective, at most, only for the calendar year in which it is granted. *Section [11.0104\(2\)](#)*. Accordingly, all candidate committees that are eligible to claim an exemption for 2018 (including the committees of incumbents who are not running for re-election or whose term of office expires in 2019 or later) and that wish to be exempt in 2018 must file for or renew the exemption after the start of the calendar year and before the closing date for the first 2018 reporting period for which the committee would be required to file a campaign finance report.

Candidate committees that are already registered with the school district clerk as of December 31, 2017, and that wish to claim or renew a campaign finance reporting exemption for the 2018 calendar year must file either an amended Campaign Registration Statement (Form ETHCF-1) or an Exemption Reverification (Form ETHCF-14). The shorter Exemption Reverification form may be used only if the committee is simply

renewing an existing exemption for another calendar year and if no other information on the committee's current registration has changed. However, in no case may a non-exempt candidate committee file an amended registration claiming a reporting exemption that would cover any period ending sooner than the date of the election in which the candidate committee is participating. [Section 11.0104\(1\)\(b\)](#).

*Important Note: As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2018 spring election cycle. There continues to be uncertainty as to whether candidates who are participating in the 2018 spring election are statutorily eligible to claim an exemption from filing campaign finance reports that covers certain reporting periods that end sooner than the date of the election. Any update to this item will appear in the electronic version of this publication, which is available through the WASB website.*

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## January 2, 2018

### Ballot-Eligibility Deadline for Filing Declarations of Candidacy, Campaign Registration Statements, and Nomination Papers (if required)

No later than 5 p.m. on the first Tuesday in January prior to the spring election, or on the next day if Tuesday is a holiday, any qualified elector of the school district, including incumbents, may file a sworn declaration of candidacy (Form EL-162sd), campaign finance registration statement (Form ETHCF-1), and nomination papers, where required, with the school district clerk at the place specified in the notice of the election. [Sections 8.30\(2\)](#) and [120.06\(6\)\(b\)2](#). The filing office must remain open until 5:00 p.m. to receive candidate filings on the day of the filing deadline (January 2, 2018).

The state statutes provide that the final ballot access deadline is not to be construed to exempt a candidate from applicable penalties if he or she files a registration statement later than the time prescribed in s. [11.0202\(1\)\(a\)](#). [Section 8.30\(2\)](#).

If an incumbent fails to file a declaration of candidacy and, if required, nomination papers by January 2, 2018, and if the incumbent also did not timely file a notice of noncandidacy, then all candidates for the office held by the incumbent, other than the incumbent, may file a Declaration of Candidacy and, if required, nomination papers no later than 72 hours after the regular deadline. If the ballot access deadline is extended under those circumstances, the filing office must remain open until 5:00 p.m. on the day of the extended filing deadline (Friday, January 5, 2018). [Section 120.06\(6\)\(b\)3](#).

Additional information about the ballot access documents and the ballot eligibility deadline can be found in Part I of this publication.

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## January 5, 2018

### Deadline for Filing Challenges to Ballot Access Documents

Any challenge to the sufficiency of a candidate's nomination papers, where nomination papers are required, must be made by verified complaint and must be filed with the appropriate filing officer (in this case with the school district clerk) within 3 calendar days after the filing deadline for the challenged nomination papers. The challenge must be established by affidavit, or other supporting evidence, demonstrating a failure to comply with statutory or other legal requirements. [Section 8.07](#); [Section EL 2.07](#).

The form of the complaint and its filing must comply with the requirements of [Ch. EL 20](#) of the Wisconsin Administrative Code. The complainant shall file both an original and a copy of the challenge at the time of

filing the complaint; however, the failure of the complainant to provide the filing officer with a copy of the challenge complaint will not invalidate the challenge complaint. The filing officer shall make arrangements to have a copy of the challenge delivered to the challenged candidate within 24 hours of the filing of the challenge complaint. The filing officer may impose a fee for the cost of photocopying the challenge and for the cost of delivery of the challenge to the respondent.

The response to a challenge to nomination papers must be filed, by the candidate being challenged, within 3 calendar days of the filing of the challenge and must be verified.

After the deadline for filing a response to a challenge, but not later than the date for certifying candidates to the ballot, the local filing officer shall decide the challenge with or without a hearing. *Section [EL 2.07](#).*

*Note: In the event there is a formal legal challenge to a potential candidate's eligibility to appear on the ballot that extends beyond the filing officer's initial determination of the issue, it is helpful for the school district clerk to notify the relevant county clerk(s) that the final determinations of ballot eligibility and the candidates' ballot order may be delayed until the challenge is resolved.*

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## January 9, 2018

### Deadline for Verification and Certification of Ballot Eligibility, Determination of Need for Primary Election, and Drawing of Lots for Ballot Order

No later than 5 p.m. on the 2nd Tuesday in January, the school district clerk shall verify the declarations of candidacy or certify the names of the candidates who have filed valid nomination papers. In making verifications or certifications, the school district clerk shall designate the form of each candidate's name to appear on the ballot in the manner prescribed in s. [7.08\(2\)\(a\)](#). *Section [120.06\(7\)\(a\)](#).*

For additional information about situations in which an individual may not be certified to appear on the ballot, see Part I of this publication and the item above titled, "Eligibility for Appearance on Ballot"

*Note: School district clerks should use form EL-405 (Certificate of Nomination) to certify to the appropriate county clerk(s) the names of ballot-eligible candidates and the order in which candidates will appear on the ballot.*

### When A Primary Election is Required

The school board shall require a primary election if there are more than 2 candidates for any seat on a 3-member board or more than twice as many candidates as there are members to be elected to an unnumbered school board of more than 3 members. In school districts in which a plan of apportionment of school board members under s. [120.02\(2\)](#), an apportionment plan that apportions the territory of the school district into election districts under s. [120.42\(1m\)](#), or a plan for election of school board members to numbered seats has been adopted, the school board shall require a primary election for particular apportioned areas for which there are more than twice as many candidates as there are members to be elected and for any numbered seat for which there are more than 2 candidates. When there is a primary election, it shall be held in conjunction with the spring primary. *Section [120.06\(7\)\(b\)](#).*

### Notice to Municipal Clerks of Primary Election, If applicable

The school district clerk must notify the municipal clerk of each municipality lying wholly or partially within the school district of the primary election, if one is to be held, and furnish such clerks with a copy of the notice of the school board election. *Section [120.06\(8\)\(a\)](#).*

Drawing of Lots for Ballot Order for Placement on the Spring Primary Ballot or,  
Where No Primary is Required, for Placement on Spring Election Ballot

Not later than the 2nd Tuesday in January, or the next day if the first Tuesday is a holiday, the school district clerk shall determine the order in which the names of candidates shall appear on the ballot by supervising the drawing of lots for placement on the spring primary ballot, or, where no primary is required, for placement on spring election ballot. *Sections [5.58\(1g\)\(c\)](#), [5.60\(4\)\(c\)](#), and [120.06\(8\)\(b\)](#).*

For those offices requiring a primary, the names of the winners of the primary election will be redrawn in a similar fashion not later than 3 days after the primary canvass to determine the order of placement on the spring election ballot. *Section [5.60\(4\)\(c\)](#).*

*Note: School district clerks are not required to publish a notice of the drawing of lots for ballot order. However, the drawing must be done publicly and a candidate has a right to be present and witness the drawing if he or she wishes. The clerk should keep a record of the procedures followed during the drawing. The drawing is to be random. Therefore, it would be inappropriate to, for example, simply put candidates' names in alphabetical order (unless they are randomly drawn in that order).*

*Note: Once the time for challenging a candidate's eligibility to appear on the ballot has passed and the eligible candidates and the ballot order are known, the school district clerk should transmit a list of certified candidates to the relevant county clerk(s) using the EL-405 (Certificate of Nomination) form. It is recommended that the school district clerk also send the county clerk(s) a copy of each candidate's Declaration of Candidacy (Form EL-162sd). Providing this information to the county clerk(s) will help ensure that the candidates' names appear on the ballot correctly.*

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**January 15, 2018**

Deadline for Non-Exempt Committees to File  
January Continuing Campaign Finance Report

All candidate committees that were registered under the campaign finance laws as of December 31, 2017, and that did not claim an exemption from filing campaign finance reports for the reporting period ending on December 31<sup>st</sup> must file the campaign finance report required under s. [11.0204](#). The report must be filed with the school district clerk no earlier than January 1 and no later than January 15. The report must include each contribution received, disbursement made, or obligation incurred during the reporting period, through December 31. *Sections [11.0103\(3\)](#) and [11.0204](#).*

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**January 16, 2018**

Duties of Clerk Regarding Campaign Finance Reports  
that Have Been Filed or that Are Delinquent

The school district clerk, as the local filing officer, shall:

- (1) Develop a filing, coding, and cross-indexing system consonant with the purposes of the campaign finance laws and the filing officer's statutory duties.
- (2) Compile and maintain on an electronic system a current list of all reports and statements received by or required of and pertaining to each registered committee. *(Note: Initial guidance from the former Government Accountability Board regarding this requirement indicated that an electronic spreadsheet or word processing file would be a sufficient "electronic system.")*

- (3) Determine whether each report or statement required to be filed has been filed in the form and by the time prescribed by law, and whether it conforms on its face to the requirements set forth in applicable law.
- (4) Immediately send to any committee that is delinquent in filing, or that has filed otherwise than in the proper form, a notice that the committee has failed to comply. Whenever a candidate committee has appointed an individual other than the candidate as campaign treasurer, the filing officer shall send the notice to both the candidate and the treasurer of the candidate committee.
- (5) Notify the Ethics Commission, in writing, of any facts within the filing officer's knowledge or evidence in the officer's possession, including errors or discrepancies in reports or statements and delinquencies in filing which may be grounds for civil action or criminal prosecution. The Ethics Commission has created a form (ETHCF-30) for local filing officers to use to provide such notice. The Commission may, at its discretion, transmit a copy of the notification received from the local filing officer to the district attorney.
- (6) Make available a list of delinquents for public inspection.
- (7) Make the reports and statements filed with the officer available for public inspection and copying, commencing as soon as practicable but not later than the end of the 2nd day following the day during which they are received.
- (8) Upon the request of any person, permit copying of campaign finance reports or registration statements that have been filed with the officer.

Section [11.0102\(3\)](#).

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## January 23, 2018

### Deadline for Filing Petition to Change Number, Apportionment or Election of School Board Members in Unified School Districts

At least 70 days prior to the election of school board members in a unified school district, a petition may be filed with the school district clerk requesting a change in the number of school board members, the establishment of a plan of apportionment, or a plan for election to numbered seats. Sections [120.02](#) and [120.41\(2\)](#).

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## On or Before January 29, 2018

### Provide Municipal Clerk(s) with Ballots for Primary Election (If a Primary Is Held and If Paper Ballots Are Required)

Where paper ballots are utilized at a spring primary election or spring election,\* the school district clerk shall provide the municipal clerk(s) with an adequate supply of ballots at least 22 days before the election. Sections [5.58\(1g\)](#) and [120.06\(8\)\(d\)](#).

Ballots must be available by January 30, 2018 in each municipal clerk's office for absentee voting at the spring primary (if a primary is required). Section [7.15\(1\)\(cm\)](#).

*\* Note: In many cases, county clerks will physically prepare and print consolidated, machine-readable ballots. Section [5.655](#). However, particularly if a school board election or a school district referendum is the only item*

*being contested at the spring primary or if the district customarily prints paper ballots for school board elections, the school district should contact the relevant county clerk(s) to confirm the procedure for ballot preparation and printing.*

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## **On or About February 2, 2018**

### **Notify Non-Exempt Committees of Duty to File a Preprimary Campaign Finance Report (If a Primary Election is Held)**

When a primary election is being held for one or more school board offices, each candidate committee that is not exempt from filing campaign finance reports and that is participating in the primary election must file a preprimary campaign finance report no earlier than 14 days and no later than 8 days preceding the primary.

*Sections [11.0103\(3\)](#) and [11.0204](#).*

Local filing officers no longer have an express statutory duty to provide campaign finance law reporting forms to each registered, non-exempt committee by first class mail for each reporting period. However, in light of the filing officer duties that are specified in s. [11.0102\(3\)](#)\* and pending further guidance from the Ethics Commission on the proper interpretation and performance of those duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the committee of the applicable reporting deadlines and of the availability of the relevant forms. Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of the year may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

*\* Note: Refer to the item above titled, "Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending December 31," at page 13 of this publication, for a list of the relevant duties.*

*Important Note: As further explained in the text box on page 6 of this publication and in the [supplement to this Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2018 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2018 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preprimary reporting period.*

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## **February 6 to February 12, 2018**

### **Deadline for Non-Exempt Committees to File a Preprimary Election Campaign Finance Report (If a Primary Election is Held)**

When a primary election is being held for one or more school board offices, each candidate committee that is not exempt from filing campaign finance reports and that is participating in the primary election must file a preprimary election campaign finance report no earlier than 14 days and no later than 8 days preceding the primary. *Section [11.0204](#).*

The report shall begin with the first contribution received, disbursement made, or obligation incurred during the reporting period, and shall include all contributions received, disbursements made, and obligations incurred as of the end of the 15th day preceding the primary election. *Section [11.0103\(3\)](#).*

*Important Note: As further explained in the text box on page 6 of this publication and in the [supplement to this Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting*

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*exemption) for the 2018 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2018 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preprimary reporting period.*

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## **February 13, 2018**

### Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent (If a Primary Election is Held)

*Note: For a list of the relevant duties, refer to the item above that is also titled, “Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent,” at page 17 of this publication.*

*See also s. [11.0102\(3\)](#) of the state statutes.*

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## **February 16, 2018**

### Write-in Candidate Registration Deadline for the Primary Election (If a Primary Election is Held)

If at least one candidate has been certified to appear on the ballot for the office sought by a write-in candidate, and provided that no candidate who has been certified to appear on the ballot dies before the election, then write-in votes may only be counted if the write-in candidate has filed a registration statement under s. [11.0202\(1\)\(a\)](#) by no later than noon on the Friday immediately preceding the election. *Section [7.50\(2\)\(em\)](#).*

If no candidates have been certified to appear on the ballot for the office in question, or if a candidate who was certified to appear on the ballot dies before the election, then all write-in votes shall be counted, regardless of whether the person receiving votes filed a registration statement. *Section [7.50\(2\)\(em\)](#).*

*Note: Regardless of this vote-counting deadline, if a person who is seeking write-in votes becomes a “candidate” as defined under [Ch. 11](#) (e.g., by virtue of receiving a contribution, making a disbursement, or giving consent for another person to receive a contribution or make a disbursement in order to bring about the individual’s election to office), the campaign finance laws separately require the person to file a Campaign Registration Statement at that time.*

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## **On or Before February 19, 2018**

### Choose Board of Canvassers (If a Primary Election is Held)

The school district clerk shall choose two qualified electors prior to the date of the election being canvassed who shall, with the school district clerk, constitute the school district board of canvassers. If the school district clerk is a candidate at the election being canvassed, the other two members of the board of canvassers shall designate a third member to serve in lieu of the clerk for that election. *Section [7.53\(3\)](#).*

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an elections official. (Form EL-154 may be used.)

*Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a*

*reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.*

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## **February 19, 2018**

### Notice of Primary (If a Primary Election is Held)

The clerk shall publish a Class 1 notice, in accordance with [Ch. 985](#), on the Monday before the primary election. If, due to the method of delivering newspapers in the school district, the school district clerk determines that more effective notice will be provided by publication at an earlier date, the school district clerk may publish the notice not earlier than three days before the primary. In addition, if publication is made in a newspaper which does not publish on Monday, publication shall be made on the closest preceding day on which the newspaper publishes.

The notice shall contain the following information:

- (1) The date of the election;
- (2) The names of all candidates in the order in which they are listed on the ballot;
- (3) The location and open hours of polling places and a designation of which persons should vote at each polling place; and
- (4) A facsimile ballot and the relevant portions of the voting instructions under s. [10.02\(3\)](#).

*Section [120.06\(8\)\(c\)](#); see also Sections [10.01\(2\)\(b\)](#) and [10.01\(2\)\(d\)](#).*

Provide a copy of this notice to the clerk of each municipality lying wholly or partially within the school district. *Section [120.06\(8\)\(a\)](#).*

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## **February 20, 2018**

### Spring Primary Election

The spring primary is held on the third Tuesday in February. *Section [5.02\(22\)](#).*

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## **On or About February 20, 2018**

### Issue Open Meetings Law Notice of the Meeting(s) of the Board of Canvassers (If a Primary Election is Held)

A formal opinion of the Attorney General of Wisconsin states that a duly selected and convened board of canvassers constitutes a governmental body for the purposes of the open meetings law. As such, meetings of the board of canvassers to canvass the primary election are subject to the notice provisions and open session requirements of the open meetings law. Public notice of the meeting(s) generally must be given at least 24 hours prior to the start of the meeting. *Sections [19.83](#) and [19.84](#).*

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## On or About February 21, 2018

### Receipt of Election Materials and Other Related Duties (If a Primary Election Was Held)

After the election, the school district clerk shall:

- (1) Receive all election materials from municipal clerk(s), including ballots (after they have been counted, reported and secured) if the school district election ballots are separate. *Sections [7.51\(5\)\(b\)](#) and [120.06\(8\)\(e\)](#):*
- (2) Assure that the election returns are canvassed as required by law. *Sections [7.53\(3\)](#), [120.06\(8\)\(f\)](#), and [120.06\(14\)](#); (See the next item, below, which also relates to the canvass.)*
- (3) Retain and later supervise the destruction of election materials from the primary and from the spring election, pursuant to s. [7.23](#), insofar as applicable. *Section [120.06\(8\)\(g\)](#); and*
- (4) Assure that the recount of the election, if any, is conducted by the municipal and school district boards of canvassers pursuant to s. [9.01](#). *Section [120.06\(8\)\(h\)](#).*

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## On or About February 21 to February 27, 2018\*

### Canvass of Election Returns and Written Determination of Primary Results (If a Primary Election Was Held)

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an elections official. The school district clerk or any notary may administer the oath, and Form EL-154 may be used.

The board of canvassers shall prepare a written statement showing the numbers of votes cast for each person for each office and for and against each question and shall prepare a determination showing the names of the persons who have won nomination to the school board and the results of any school district referendum. Each statement and determination shall be attested by each of the canvassers, and the statement and determination shall be filed in the school district office. *Sections [7.53\(3\)\(a\)](#) and [120.06\(14\)](#).*

The board of canvassers must wait to begin its work until after the municipal clerk(s) have delivered the tally sheets, inspectors' statements, ballots, and applicable envelopes and materials to the school district clerk. The municipal clerks are generally required to deliver these materials no later than 4 p.m. on the day after the election. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#).*

The latest possible date and time that the canvass may commence is 9 a.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#).*

Once the canvassing of the election begins, it is to continue, without adjournment, until it is completed. However, as an exception to this rule, if the board of canvassers has met before 4 p.m. on the Monday after the election and thereafter receives amended statements, tally sheets, and lists from a municipal clerk for provisional ballots that are eligible to be counted under s. [6.97\(4\)](#), then the board of canvassers must reconvene no later than 9 a.m. on the Tuesday after the election and adjust the returns accordingly. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#).*

In all cases, the board of canvassers must complete the canvass and prepare its statements and determinations no later than 4 p.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#).*

*\* Note: Due to the statutory timing of the canvassing, this section indicates an approximate timeline for conducting the canvass. The ending date of the canvass will determine the timeline for recount requests (see below).*

*Note: Districts are encouraged to carefully review s. [7.53\(3\)\(a\)](#) of the Wisconsin Statutes. In order to be certain that the board of canvassers will avoid the need to reconvene to adjust the returns to account for provisional ballots, as further described in the above paragraph, the meeting of the board of canvassers would have to be scheduled to begin either: (1) at 4 p.m. or later on the Monday after the election; or (2) at 9 a.m. or earlier on the Tuesday after the election. When scheduling the meeting of the board of canvassers, school district clerks are encouraged to coordinate with the applicable municipal clerks regarding any outstanding ballots that are eligible to be counted under s. [6.97\(4\)](#).*

*Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.*

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## **On or About February 21 to March 2, 2018**

### **Recount Request May Be Filed (If a Primary Election Was Held)**

Any candidate voted for at any election may request a recount. The petitioner shall file a verified petition or petitions accompanied by the fee prescribed by law, if any, with the school district clerk not earlier than the time of completion of the canvass and not later than 5 p.m. on the third business day following the last meeting day of the board of canvassers determining the election for that office. *Section [9.01\(1\)\(a\)](#).*

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## **On or About February 23 to March 2, 2018**

### **Drawing of Lots for Ballot Order Following any Primary Election**

Not later than the third day following the completion of the canvass of the primary election, if a primary is held, the school district clerk shall determine the order in which the names of the candidates for school board seats are printed on the ballot by supervising the drawing of lots. *Section [5.60\(4\)\(c\)](#).*

*Note: Sections [5.60\(4\)\(c\)](#) and [120.06\(8\)\(b\)](#) appear to be in conflict. Section [120.06\(8\)\(b\)](#) calls for the school board clerk to supervise the drawing of lots not later than the second day following the completion of the canvass of the primary election, if any. The timeline in section [5.60\(4\)\(c\)](#) appears to better account for the three days a candidate is allowed to petition for a recount. In the event of a recount, the school district clerk may wish to contact the Elections Board for advice on scheduling the drawing of lots for ballot order for the spring election.*

*Note: School district clerks are not required to publish a notice of the drawing of lots for ballot order; however, the drawing must be done publicly and a candidate has a right to be present and witness the drawing if he or she wishes. The clerk should keep a record of the procedures followed during the drawing. The drawing is to be random. Therefore, it would be inappropriate to, for example, simply put candidates' names in alphabetical order (unless they are randomly drawn in that order).*

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## **On or About February 23 to March 2, 2018**

### **School District Clerk Certifies Nominations and Ballot Order to County Clerk(s) (If a Primary Was Held)**

As soon as the deadline for filing a petition for a recount has passed, the school district clerk shall certify nominations after the primary. When a valid petition for a recount is filed, the school district clerk shall not

certify the nomination for the office in question until the recount has been completed and the time allowed for filing an appeal has passed, or is appealed until the appeal is decided. [Section 7.53\(3\)](#) and [7.53\(4\)](#).

School district clerks should use form EL-405 (Certificate of Nomination) to certify the spring election candidates to the appropriate county clerk(s).

*Note: In a 1<sup>st</sup> class city school district—i.e., the Milwaukee Public Schools—the municipal board of canvassers or election commissioners certifies nominations after each primary election. [Section 7.53\(3\)\(b\)](#).*

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## **On or Before March 12, 2018**

### **Provide Municipal Clerk(s) with Ballots (If Required\*)**

Where paper ballots are utilized at a spring primary election or spring election,\* the school district clerk shall provide the municipal clerk(s) with an adequate supply of ballots at least 22 days before the election. [Sections 5.58\(1g\)](#) and [120.06\(8\)\(d\)](#).

Ballots must be available by March 13, 2018 in each municipal clerk's office for absentee voting at the spring election. [Section 7.15\(1\)\(cm\)](#).

*\* Note: In many cases, county clerks will physically prepare and print consolidated, machine-readable ballots. [Section 5.655](#) However, particularly if a school board election or a school district referendum is the only item being contested at the spring election or if the district customarily prints paper ballots for school board elections, the school district should contact the relevant county clerk(s) to confirm the procedure for ballot preparation and printing.*

*Note: Although not applicable in 2018, this deadline for providing paper ballots is earlier in years in which Wisconsin's presidential primary is held in conjunction with the spring election. [Section 7.15\(1\)\(cm\)](#).*

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## **On or About March 16, 2018**

### **Notify Non-Exempt Committees of Duty to File a Preelection Campaign Finance Report**

Each candidate committee that is not exempt from filing campaign finance reports and that is participating in spring election must file a preelection campaign finance report no earlier than 14 days and no later than 8 days preceding the election. [Sections 11.0103\(3\)](#) and [11.0204](#).

Local filing officers no longer have an express statutory duty to provide campaign finance law reporting forms to each registered, non-exempt committee by first class mail for each reporting period. However, in light of the filing officer duties that are specified in s. [11.0102\(3\)](#)\* and pending further guidance from the Ethics Commission on the proper interpretation and performance of those duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the committee of the applicable reporting deadlines and of the availability of the relevant forms. Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of the year may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

*\* Note: Refer to the item above titled, "Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending December 31," at page 13 of this publication, for a list of the relevant duties.*

*Important Note: As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting*

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*exemption) for the 2018 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2018 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preelection reporting period.*

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## **March 20 to March 26, 2018**

### Deadline for Non-Exempt Committees to File Preelection Campaign Finance Report

Each candidate committee that is not exempt from filing campaign finance reports and that is participating in the spring election must file a preelection campaign finance report no earlier than 14 days and no later than 8 days preceding the election. *Section [11.0204](#).*

The report shall begin with the first contribution received, disbursement made, or obligation incurred during the reporting period, and shall include all contributions received, disbursements made, and obligations incurred as of the end of the 15th day preceding the election. *Section [11.0103\(3\)](#).*

*Important Note: As further explained in the text box on page 6 of this publication and in the [supplement](#) to this [Election Schedule](#), this item may be updated with additional detail if the Ethics Commission further clarifies its intended interpretation and application of s. [11.0104](#) (i.e., the statute that defines the reporting exemption) for the 2018 spring election cycle. There continues to be uncertainty as to whether any candidate who is participating in the 2018 spring election is statutorily eligible to claim an exemption from filing campaign finance reports that covers the preelection reporting period.*

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## **March 27, 2018**

### Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent

*Note: For a list of the relevant duties, refer to the item above that is also titled, “Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent,” at page 17 of this publication. See also s. [11.0102\(3\)](#) of the state statutes.*

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## **March 30, 2018**

### Write-in Candidate Registration Deadline for the Spring Election

If at least one candidate has been certified to appear on the ballot for the office sought by a write-in candidate, and provided that no candidate who has been certified to appear on the ballot dies before the election, then write-in votes may only be counted if the write-in candidate has filed a registration statement under s. [11.0202\(1\)\(a\)](#) by no later than noon on the Friday immediately preceding the election. *Section [7.50\(2\)\(em\)](#).*

If no candidates have been certified to appear on the ballot for the office in question, or if a candidate who was certified to appear on the ballot dies before the election, then all write-in votes shall be counted, regardless of whether the person receiving votes filed a registration statement. *Section [7.50\(2\)\(em\)](#).*

*Note: Regardless of this vote-counting deadline, if a person who is seeking write-in votes becomes a “candidate” as defined under [Ch. 11](#) (e.g., by virtue of receiving a contribution, making a disbursement, or giving consent for another person to receive a contribution or make a disbursement in order to bring about the individual’s election to office), the campaign finance laws separately require the person to file a timely Campaign Registration Statement.*

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## On or Before April 2, 2018

### Choose Board of Canvassers

The school district clerk shall choose two qualified electors prior to the date of the election being canvassed who shall, with the school district clerk, constitute the school district board of canvassers. If the school district clerk is a candidate at the election being canvassed, the other two members of the board of canvassers shall designate a third member to serve in lieu of the clerk for that election. *Section [7.53\(3\)](#).*

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an elections official. (Form EL-154 may be used.)

*Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.*

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## April 2, 2018

### Notice of Spring Election\*

The clerk shall publish a Class 1 notice, in accordance with [Ch. 985](#), on the Monday before the spring election. If, due to the method of delivering newspapers in the school district, the school district clerk determines that more effective notice will be provided by publication at an earlier date, the school district clerk may publish the notice not earlier than three days before the election. In addition, if publication is made in a newspaper which does not publish on Monday, publication shall be made on the closest preceding day on which the newspaper publishes.

The notice shall contain the following information:

- (1) The date of the election;
- (2) The names of all candidates in the order in which they are listed on the ballot;
- (3) The location and open hours of polling places and a designation of which persons should vote at each polling place; and
- (4) A facsimile ballot and the relevant portions of the voting instructions under s. [10.02\(3\)](#).

*Section [120.06\(8\)\(c\)](#); see also Sections [10.01\(2\)\(b\)](#) and [10.01\(2\)\(d\)](#).*

Provide a copy of this notice to the clerk of each municipality lying wholly or partially within the school district. *Section [120.06\(8\)\(a\)](#).*

*\* Note: Newspaper deadlines will likely require the clerk to contact the newspaper well before April 2, 2018.*

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## April 3, 2018

### Spring Election

The spring election is held on the first Tuesday in April. *Section [5.02\(21\)](#).*

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## On or About April 3, 2018

### Issue Open Meetings Law Notice of the Meeting(s) of the Board of Canvassers

A formal opinion of the Attorney General of Wisconsin states that a duly selected and convened board of canvassers constitutes a governmental body for the purposes of the open meetings law. As such, meetings of the board of canvassers held to canvass the Spring Election are subject to the notice provisions and open session requirements of the open meetings law. Public notice of the meeting(s) generally must be given at least 24 hours prior to the start of the meeting. *Sections [19.83](#) and [19.84](#).*

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## After April 3, 2018

### Campaign Committees May File Campaign Finance Termination Report

Whenever any committee dissolves or determines that obligations will no longer be incurred, contributions will no longer be received, and disbursements will no longer be made during a calendar year, and the committee has no outstanding incurred obligations, the committee shall file with the appropriate filing officer a termination report that indicates a cash balance of zero at the end of the reporting period. The committee shall include the information required to be reported by that committee on its continuing reports. *Section [11.0105](#).*

However, the following additional requirements and restrictions are stated in the campaign finance laws regarding termination reports:

- (1) In no case may a candidate committee file a termination report covering any period ending sooner than the date of the election in which the candidate committee is participating. *Section [11.0105\(1\)\(b\)](#).*
- (2) A committee that has filed an amended registration statement claiming an exemption from filing campaign reports for the applicable calendar year is not required to file a termination report. *Section [11.0104\(4\)](#).*
- (3) A person who is a candidate by virtue of holding a local office must remain registered under the campaign finance laws. *Sections [11.0101\(1\)](#) and [11.0202\(1\)](#). (Note: This means that incumbent board members who are continuing in office and candidates who take office after prevailing in an election will not be filing termination reports.)*

The committee shall include in the termination report the manner in which residual funds were disposed. Residual funds may be used for any purpose not prohibited by law, returned to the donors in an amount not exceeding the original contribution, or donated to a charitable organization or the common school fund. *Section [11.0105\(3\)](#).*

**If a registered committee does not file a termination report and has not properly claimed an exemption from filing campaign finance reports, the committee remains registered and must continue to file campaign finance reports with the clerk.**

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## On or About April 4, 2018

### Receipt of Election Materials and Other Related Duties

After the election, the school district clerk shall:

- (1) Receive all election materials from municipal clerk(s), including ballots (after they have been counted, reported and secured) if the school district election ballots are separate. *Sections [7.51\(5\)\(b\)](#) and [120.06\(8\)\(e\)](#):*

- (2) Assure that the election returns are canvassed as required by law. *Sections [7.53\(3\)](#), [120.06\(8\)\(f\)](#), and [120.06\(14\)](#); (See the next item, below, which also relates to the canvass.)*
- (3) Retain and later supervise the destruction of election materials from the primary and from the spring election, pursuant to s. [7.23](#), insofar as applicable. *Section [120.06\(8\)\(g\)](#); and*
- (4) Assure that the recount of the election, if any, is conducted by the municipal and school district boards of canvassers pursuant to s. [9.01](#). *Section [120.06\(8\)\(b\)](#).*

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## April 4 to April 10, 2018\*

### Canvass of Election Returns and Written Determination of Election Results

The Elections Commission advises that appointed members of the board of canvassers should take and file an oath of office prior to undertaking any duties as an elections official. The school district clerk or any notary may administer the oath, and Form EL-154 may be used.

The board of canvassers shall prepare a written statement showing the numbers of votes cast for each person for each office and for and against each question and shall prepare a determination showing the names of the persons who are elected to the school board and the results of any school district referendum. Each statement and determination shall be attested by each of the canvassers, and the statement and determination shall be filed in the school district office. *Sections [7.53\(3\)\(a\)](#) and [120.06\(14\)](#).*

The board of canvassers must wait to begin its work until after the municipal clerk(s) have delivered the tally sheets, inspectors' statements, ballots, and applicable envelopes and materials to the school district clerk. The municipal clerks are generally required to deliver these materials no later than 4 p.m. on the day after the election. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#).*

The latest possible date and time that the canvass may commence is 9 a.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#).*

Once the canvassing of the election begins, it is to continue, without adjournment, until it is complete. However, as an exception to this rule, if the board of canvassers has met before 4 p.m. on the Monday after the election and thereafter receives amended statements, tally sheets, and lists from a municipal clerk for provisional ballots that are eligible to be counted under s. [6.97\(4\)](#), then the board of canvassers must reconvene no later than 9 a.m. on the Tuesday after the election and adjust the returns accordingly. *Sections [7.51\(5\)\(b\)](#) and [7.53\(3\)\(a\)](#).*

In all cases, the board of canvassers must complete the canvass and prepare its statements and determinations no later than 4 p.m. on the Tuesday after the election. *Section [7.53\(3\)\(a\)](#).*

*\* Note: Due to the statutory timing of the canvassing, this section indicates an approximate timeline for conducting the canvass. The ending date of the canvass will determine the timeline for recount requests (see below).*

*Note: Districts are encouraged to carefully review s. [7.53\(3\)\(a\)](#) of the Wisconsin Statutes. In order to be certain that the board of canvassers will avoid the need to reconvene to adjust the returns to account for provisional ballots, as further described in the above paragraph, the meeting of the board of canvassers would have to be scheduled to begin either: (1) at 4 p.m. or later on the Monday after the election; or (2) at 9 a.m. or earlier on the Tuesday after the election. When scheduling the meeting of the board of canvassers, school district clerks are encouraged to coordinate with the applicable municipal clerks regarding any outstanding ballots that are eligible to be counted under s. [6.97\(4\)](#).*

*Note: The WASB has asked the Wisconsin Elections Commission to clarify whether the members of a school district board of canvassers are required to be compensated for their service under s. [7.03](#) of the state statutes. At least until*

clarification is received, a conservative approach would be to either (1) pay the members of the board of canvassers a reasonable daily or hourly rate, or (2) secure a written declination of such compensation from any canvasser who chooses to volunteer his/her services.

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## **On or About April 4 to April 13, 2018**

### Recount Request May Be Filed

Any candidate voted for at any election may request a recount. The petitioner shall file a verified petition or petitions accompanied by the fee prescribed by law, if any, with the school district clerk not earlier than the time of completion of the canvass and not later than 5 p.m. on the third business day following the last meeting day of the board of canvassers determining the election for that office. *Section [9.01\(1\)\(a\)](#).*

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## **On or about April 9 to April 13, 2018**

### Certificate(s) of Election

As soon as the deadline for filing a petition for a recount has passed, the school district clerk shall issue promptly a certificate of election (Form EL-153) to each person elected to any office. When a valid petition for a recount is filed, the clerk shall not issue the certificate of election for the office in question until the recount has been completed and the time allowed for filing an appeal has passed, or if appealed until the appeal is decided. *Sections [7.53\(3\)\\*](#), [7.53\(4\)](#), and [120.06\(10\)\\*](#).*

Personal service or service by first class mail of a certificate of election is official notification for all legal purposes to any person of his or her election to office. *Section [7.80](#).*

*\* Note: The deadlines for issuing a certificate of election, as expressed differently in s. [7.53\(3\)](#) and s. [120.06\(10\)](#), should be harmonized by issuing the certificates as soon as the recount petition deadline passes or, if applicable, as soon as the recount process is completed.*

*Note: In a 1st class city school district --i.e., MPS -- the municipal board of canvassers or election commissioners issues certificates of election to persons elected to the MPS board of school directors. Section [7.53\(3\)\(b\)](#).*

### Notifying Municipal and County Clerks of School District Officers

The clerk shall report the name and post office address of each officer of the school district, within 10 days after the election or appointment of the officer, to the clerk and treasurer of each municipality having territory within the school district. *Sections [120.05\(1\)\(a\)](#), [120.17\(1\)](#), and [120.44\(2\)](#).*

The clerk, secretary, or other administrative officer of the school district shall provide the county clerk with the name, phone number, email address, and post-office address of local officials. *Section [59.23\(2\)\(s\)](#).*

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## **On or Before April 23, 2018**

### Deadline for Incumbent Board Members with Tax Years Starting on January 1 to Refuse Salary

A school board member may send written notification to the school district clerk and the school district treasurer that the school board member wishes to refuse to accept the salary that he or she is otherwise entitled to receive. The notification applies only to that taxable year. A school board member elected at the spring election shall send the notification no later than the day on which the board member takes the official oath of office and before the

board member performs any services in his or her capacity as a board member. The notification applies only to the taxable year in which the school board member's election is certified. *Section 120.07.*

### School Board Members Take and File the Official Oath

On or prior to the fourth Monday in April, any school board member elected or re-elected to office at the spring election shall take and file the official oath. The school district clerk has authority to administer the oath of office. A notary public or other person with authority to administer oaths may also administer the oath to members. The forms of the oath are set out in s. [19.01](#). The Elections Commission maintains an official oath form (EL-154). *Sections [19.01](#), [120.06\(4\)](#), [120.06\(10\)](#), [120.17\(10\)](#), [120.42\(2\)](#), [120.44\(2\)](#), and [887.01\(1\)](#).*

The official oath shall be in writing and subscribed and sworn to. The oath does not need to be administered at or in conjunction with a school board meeting. If desired, the oath may be administered orally in addition to the written oath (e.g., during open session of a school board meeting), but such additional administration should be considered largely ceremonial. *Section [19.01](#).*

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## **April 23, 2018**

### School Board Members Take Office

School board members elected at the spring election take office, provided they have taken and filed the official oath, on the fourth Monday in April. *Sections [120.06\(4\)](#) and [120.42\(2\)](#).*

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## **April 23 to May 23, 2018**

### Election of School Board Officials

In the case of a common or union high school district school board with more than three members, the school board shall annually elect a school district president, vice president, treasurer, and clerk from among its members at a school board meeting held on or within 30 days after the fourth Monday in April. *Section [120.05\(1\)\(c\)](#).*

Annually, on or within 30 days after the 4th Monday in April, the school board in a unified school district shall elect a school district president, vice president, clerk, and treasurer from among its members and a school board secretary who need not be a member of the school board. *Section [120.43\(1\)](#).*

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## **June 18, 2018\***

### Deadline for Filing Petition to Change Number, Apportionment, or Election of School Board Members in Union High School Districts

At least 30 days prior to the annual meeting in a union high school district, a petition requesting a change in the number of school board members, the establishment of a plan of apportionment, or a plan for election from numbered seats may be filed with the board clerk. *Sections [120.02](#) and [120.08\(1\)](#).*

*\* Note: This date is the deadline **only if** the union high school district annual meeting is held on the third Monday in July and **if** the district office is closed on Saturday, June 16, 2018. By statute, when the last day for filing a document with any officer or agent of any school district falls on a Saturday and the duly established official office hours of such officer or agent, to which the document is required to be filed, do not include any office hours thereof on such Saturday, the filing may be done on the next succeeding day that is not a Sunday or a legal holiday. Section [990.001\(4\)\(c\)](#).*

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## June 25, 2018\*

### Deadline for Filing Petition to Change Number, Apportionment, or Election of School Board Members in Common School Districts.

At least 30 days prior to the annual meeting in a common school district, a petition requesting a change in the number of school board members, the establishment of a plan of apportionment, or a plan for election from numbered seats may be filed with the board clerk. Sections [120.02](#) and [120.08\(1\)](#).

*\* Note: This date is the deadline **only if** the common district annual meeting is held on the fourth Monday in July and **if** the district office is closed on Saturday, June 23, 2018. By statute, when the last day for filing a document with any officer or agent of any school district falls on a Saturday and the duly established official office hours of such officer or agent, to which the document is required to be filed, do not include any office hours thereof on such Saturday, the filing may be done on the next succeeding day that is not a Sunday or a legal holiday. Section [990.001\(4\)\(c\)](#).*

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## On or About June 30, 2018

### Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending June 30

Each registered candidate committee that is not exempt from filing campaign finance reports must file the July continuing campaign finance report with the school district clerk. Sections [11.0103\(3\)](#) and [11.0204](#).

Local filing officers no longer have an express statutory duty to provide campaign finance law reporting forms to each registered, non-exempt committee by first class mail for each reporting period. However, in light of the filing officer duties that are specified in s. [11.0102\(3\)](#)\* and pending further guidance from the Ethics Commission on the proper interpretation and performance of those duties, local filing officers may conclude that the best method of proceeding is to contact each registered, non-exempt committee in connection with each reporting deadline to notify the committee of the applicable reporting deadlines and of the availability of the relevant forms. Particularly if such notice is sent electronically, the filing officer may even elect to include copies of the relevant forms as attachments to the communications. Such periodic communications over the course of the year may be more than is minimally required, but the remainder of this publication assumes that the filing officer is taking that approach.

*\* Note: Refer to the item above titled, "Notify Non-Exempt Committees of Duty to File a Continuing Report for the Period Ending December 31," at page 13 of this publication, for a list of the relevant duties.*

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## July 16, 2018

### Deadline for Non-Exempt Committees to File July Continuing Campaign Finance Report

All registered candidate committees that are not exempt from filing campaign finance reports for reporting period ending on June 30 must file the campaign finance report required under s. 11.0204. The report must be filed with the school district clerk no earlier than July 1 and no later than July 16.\* The report must include each contribution received, disbursement made, or obligation incurred during the reporting period, through June 30. Sections [11.0103\(3\)](#) and [11.0204](#).

*\* Note: The normal statutory deadline is July 15. However, in 2018, July 15 falls on a Sunday. Assuming the designated filing office is closed on Sunday, this deadline is moved to Monday, July 16, pursuant to s. [990.001\(4\)\(c\)](#).*

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*Note: See the notation, above, regarding filing a campaign finance termination report and avoiding this continuing report obligation. Actively serving school board members continue to be “candidates” under the campaign finance law throughout their term of office and, therefore, may not file a termination report.*

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**July 17, 2018**

Duties of Clerk Regarding Campaign Finance Reports  
that Have Been Filed or that Are Delinquent

*Note: For a list of the relevant duties, refer to the item above that is also titled, “Duties of Clerk Regarding Campaign Finance Reports that Have Been Filed or that Are Delinquent,” at page 17 of this publication.*  
*See also s. [11.0102\(3\)](#) of the state statutes.*

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# PART III: LIST OF ELECTIONS COMMISSION AND ETHICS COMMISSION FORMS

The elections forms listed below are updated with some frequency. Accordingly, WASB strongly encourages school districts to access the most-current copy of the forms directly through the websites of the Ethics Commission (<http://ethics.wi.gov/forms>) and the Elections Commission (<http://elections.wi.gov/forms>), as applicable.

In addition, school officials using the electronic version of this document (accessible to members via the WASB website at [www.wasb.org](http://www.wasb.org)) will find that the list below includes electronic links to each of the specific forms. However, as the two commissions continue their transition from the former Government Accountability Board, the specific form designations and their active links are changing with added frequency. As a result, not all of the form numbers, form titles, and links provided below may be current and active for the duration of the entire election cycle. For example, the forms with a “GAB” designation are gradually being converted to “ETHCF” or “EL” designations (often retaining the same number).

## Forms to Include in Initial Candidate Packets

*(Note: Some forms in this category are duplicated in other categories, below.)*

[Ballot Access Checklist for School District Candidates](#) (ELIS-5)

[Campaign Finance Checklist - School District Candidates](#) (ETIS-8)

[Campaign Registration Statement](#) (ETHCF-1)

[Declaration of Candidacy – School District Candidates](#) (EL-162sd)

[Nomination Paper for Nonpartisan Office](#) (EL-169) (include this form in candidate packets **only if** nomination papers are required)

## Forms Used by Candidates (Non-Campaign Finance Related)

[Declaration of Candidacy – School District Candidates](#) (EL-162sd)

[Nomination Paper for Nonpartisan Office](#) (EL-169) (if nomination papers are required)

[Notification of Noncandidacy](#) (EL-163)

[Official Oath](#) (EL-154)

## Forms Used by Candidate Committees (Campaign Finance Compliance)

[Campaign Registration Statement](#) (ETHCF-1)

[Exemption Reverification](#) (ETHCF-14) (for renewing a campaign finance reporting exemption)

[Campaign Finance Report for Local Committees](#) (ETHCF-2L)

[Campaign Finance No Activity Report](#) (ETHCF-2a)

[Termination Request](#) (ETHCF-13)

### **Forms Used by the Local Filing Officer (Clerk)**

[Nomination Paper Receipt](#) (EL-151) (use of this form does not appear to be mandatory)

[Notice of Violation](#) (ETHCF-30)

[Certificate of Nomination](#) (EL-405)

[Board of Canvassers Statement; Tabular Statement of Votes Cast](#) (EL-106)

[Statement of Board of Canvassers Addressing Provisional Ballots](#) (EL-106P)

[Certificate of Election](#) (EL-153)

[Official Oath](#) (EL-154)

Types of Ballots\* (when separate paper ballots are prepared)

- [School Board Primary Ballot, At-Large](#) (EL-222)
- [School Board Primary Ballot, Numbered Seats](#) (EL-223)
- [School Board Primary Ballot, Area-Appportioned Seats](#) (EL-224)
- [School Board Election Ballot, At-Large](#) (GAB-225)
- [School Board Election Ballot, Numbered Seats](#) (GAB-226)
- [School Board Election Ballot, Area-Appportioned Seats](#) (GAB-227)

*\* Note: The Elections Commission has not yet posted sample ballots for 2018. The links are to the 2017 sample ballots and should be edited to show correct dates for the spring primary and election. These sample ballots would need to be adapted for use by a 3-member school board.*



# WISCONSIN ASSOCIATION OF SCHOOL BOARDS

*Supporting, Promoting and Advancing Public Education*

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D.C. Everest School Board and  
Dr. Kristine Gilmore

Thank you for the plant and most  
important affording Kim the time  
off to assist with and attend my  
Father's service.

Edward Hall and The Family of  
Douglas Hall

Thank you  
for the lovely  
plant in memory  
of my mother!  
She was a great  
person a mom!

*The family of  
Elizabeth Batten  
thanks you  
for your kind expression  
of sympathy.*

*Kathy Heller & The  
Batten Family*

IN LOVING MEMORY



***Elizabeth Batten***

Born: September 19, 1938  
Died: October 15, 2017

Those who we love and lose  
are no longer  
where they were before.  
They are now...

Wherever we are.

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Ryan Funeral Home

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