



– A G E N D A –

Upon request to the Executive 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 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 23, 2019 4

B. Recommended Employment/Resignations/Contract Adjustments 8

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E. Budget Transfers 38

F. Gift/Bequests

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2. Raising Awareness Racing Against Addiction 52

3. Community Foundation of North Central WI, Tom & Janet Felch Fund 53

4. Carpenter's Local 310 54

G. Second Reading of Policies

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2. Policy 5111 Eligibility of Resident/Nonresident Students 57

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4. Policy 6510 Payroll Authorization 61

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A. WASB Legislative Network Member	
B. CESA Representative	
C. Student Representative	
D. Superintendent's Report	
1. Suburban School Superintendent's Conference	
2. Update on Referendum Projects	
3. Safety Update	
4. WHPE Recognitions - Wegge and Blanchette	76
5. State Education Conference Registration	
VIII. Unfinished Business	
A. Board Goals	
1. Social Emotional Learning Update Presenter: Dr. Casey Nye & Dr. Jeff Lindell	
2. Redefining Ready Presenter: Dr. Gilmore, Dr. Nye, & Mr. Raether	
IX. New Business	
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B. Business Office Budget Calendar 2020-2021	164
C. First Reading of Policy	
1. Policy 0167.3 Public Participation at Board Meetings	165
D. Select WASB Delegate for State Convention, Delegate Assembly is Jan. 22 at 1:30 p.m., Optional Pre-Delegate Assembly Discussion on Jan. 21 from 7-8 p.m.	
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X. Petitions and Communications	
A. Memorial Thank You from Tammy Koenig	168
B. Memorial Thank You from Michelle Sendelbach	169
C. Memorial Thank You from Leah Fisher	170
XI. Future Meeting Dates	
A. Next Regular Board Meeting	
1. Wednesday, December 20, 2019, 6:30 p.m. DCE Administration Building	
2. Wednesday, January 15, 2020, 6:30 p.m. DCE Administration Building Board Room	
B. Future Events	
1. Open House for New Senior High Tech Ed Area	
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.	

February 10 at 1:00 p.m.

XII. Adjourn

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.



– MINUTES –

I. Call to Order

The meeting was called to order at 6:31 p.m. by School Board President Larry A. Schaefer.

II. Roll Call

Members present were Katie Felch, Yee Leng Xiong, Lindsey Lewitzke, Joshua Dickerson, and Larry Schaefer. Corina Norrbom, and Bruce Krueger were absent. Also present were Superintendent Gilmore, Assistant Superintendents Stoskopf and Nye, student representative Will Vraney and Executive Assistant Ellen Suckow.

III. Pledge of Allegiance

IV. Approval of Agenda

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

V. Hearing of Delegations

None

VI. Consent Agenda

Motion by Felch, second by Dickerson to approve the Consent Agenda without Letter I. With a roll call vote Lewitzke – yes, Dickerson – yes, Felch – yes, Xiong – yes, Schaefer – yes, all yes, motion carried.

Motion by Dickerson, second by Lewitzke to approve Letter I. With a roll call vote, Lewitzke-yes, Dickerson – yes, Felch – abstained, Xiong – yes, Schaefer yes, motion carried.

A. Approval of Minutes

1. Regular School Board Meeting of September 25, 2019

B. Recommended Employment/Resignations/Contract Adjustments

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

D. Balance Sheet

E. Budget Transfers

F. Fundraising Requests

G. Gift/Bequests

1. James D. Greenheck Foundation, Inc.(CTech)

2. Macco's Commercial Interiors

H. Early College Credit Requests

1. Idea Early College Credit Request

2. Senior High Early College Credit

I. Start College Now Requests

1. Senior High Start College Now

J. Bus Accident Reports

VII. Reports/Considerations

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.

- A. WASB Legislative Network Member – Felch reported upcoming events are: Region 5 Meeting, Legislative Advocacy Conference, January 22-24, 2020, State Education Convention
- B. CESA Representative – No report this meeting
- C. Student Representative – Vraney reported Homecoming was a success: a record 900 students attended the dance and 5756 items of food were donated for the school food pantry. Volley for our Neighbors Place raised over \$4,000. Cross Country did a trash run after Homecoming to help clean the streets and boulevards from the parade. Key Club will be holding a blood drive. Football made it to the playoffs. Vraney thanked the Board for helping all students succeed.

VIII. Superintendent

- A. Third Friday Count

IX. Unfinished Business

- A. Board Goals

Motion by Xiong, second by Dickerson to postpone these two agenda items to the Nov. 20 Board meeting. With a voice vote, all yes, motion carried.

- 1. Social Emotional Learning Update
Presenter: Dr. Casey Nye & Dr. Jeff Lindell
- 2. Redefining Ready
Presenter: Dr. Gilmore, Dr. Nye, Mr. Raether

X. New Business

- A. Approval of 2019-2020 D.C. Everest Area School District Annual Budget and Tax Levy

- 1. Approval of D.C. Everest Area School District Annual Budget

Motion by Felch, second by Lindsey Lewitzke to approve the 2019-2020 final budget for all funds as attached from Administration. With a voice vote, all yes, motion carried.

- 2. Approval of 2019-2020 D.C. Everest Area School District Tax Levy

Motion by Dickerson, second by Xiong to approve each individual municipality levy amount as listed in the attachment from Administration. With a voice vote, all yes, motion carried.

- B. Student Trips

- 1. Junior High

Motion by Xiong, second by Felch to approve the World Language trip to the full immersion Spanish Camp in February of 2021? With a voice vote, all yes, motion carried.

- 2. Senior High

Motion by Lewitzke, second by Xiong to approve the Senior High trip to Spain, France, and Italy in July 2021. With a voice vote, all yes, motion carried.

- C. Police Liaison Officer Access to Student Records

Motion by Felch, second by Xiong, to approve access to student records for Liaison Officer Cody Swearingen of Everest Metro for legitimate educational interests. With a voice vote, all yes, motion carried.

- D. First Reading of Policy

Motion by Lewitzke, second by Xiong to approve on first reading the twelve policies listed in the Agenda. With a voice vote, all yes, motion carried.

- 1. Policy 2451 Program or Curriculum Modifications
- 2. Policy 5111 Eligibility of Resident/Nonresident Students

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.

3. Policy 6152 Student Fees, Fines, and Charges
4. Policy 6510 Payroll Authorization
5. Policy 6610 Student Activity Fund
6. Policy 6630 Cash Handling and Deposits
7. Policy 6830 Audit
8. Policy 7300 Disposition of Real Property
9. Policy 7310 Disposition of Personal Property
10. Policy 7455 Accounting System for Fixed Assets
11. Policy 7540.01 Technology Privacy
12. Policy 8660 Transportation by Private Vehicle

E. WASB Information

1. Summary of Webinar "Public Participation at Board Meetings"
2. School News Article "School Board Communications"

F. Election Reminder - Corrie Norrbom's and Yee Leng Xiong's Seats Are the Upcoming Election Cycle

XI. Petitions and Communications

A. Memorial Tribute Thank You

1. Thank You from Kevin Kampmann
2. Thank You from Don Lewandowski

XII. Future Meeting Dates

A. Upcoming Board Meetings

1. Regular Board Meeting
November 20, 2019, 6:30 p.m.
Administration Board Room
2. Regular Board Meeting
December 18, 2019, 6:30 p.m.
Administration Board Room

B. WASB Regional Meeting and Workshop

October 24, 2019 at 6:00 p.m. Networking, 6:30 Dinner, 7:30 Program
Holiday Inn Rothschild
1000 Imperial Ave.
Rothschild, WI 54474

C. Wisconsin State Education Convention

January 22-24, 2020
Milwaukee, WI
Registration opens Nov. 1

XIII. Adjournment to Closed Session Following the Open Meeting Pursuant to W.S.S. 19.85(1)(d)(a) to Review the School Violence Drill Reports and Act Upon Hearing Officer's Recommendation on the Expulsion of a Senior High Student.

Motion by Xiong, second by Felch to adjourn to closed session following the open meeting pursuant to W.S.S. 19.85(1)(d)(a) to Review the School Violence Drill Reports and Act Upon Hearing Officer's Recommendation on the Expulsion of a Senior High Student.

With a roll call vote Dickerson – yes, Felch – yes, Xiong – yes, Schaefer – yes, Lewitzke – yes motion carried. Time was 6:59 p.m.

A. Expulsion Recommendation

B. School Violence Drill Reports

1. Senior High
2. Junior High
3. Middle School
4. Evergreen
5. Hatley
6. Idea/Odyssey
7. Mountain Bay
8. Riverside
9. Rothschild
10. Weston

XIV. Approval of School Violence Drill Reports

Motion by Lewitzke, second by Dickerson to approve the School Violence Drill Reports. With a voice vote, all yes, motion carried.

XV. Meeting Adjourned at 7:21 p.m.



Employment Report

Recommended Employment

Certified Staff

<i>Name</i>	<i>Position/Building</i>	<i>FTE</i>	<i>Start</i>
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Support Staff

<i>Name</i>	<i>Position/Building</i>	<i>FTE</i>	<i>Start</i>
Julie Nelson	Education Assistant/Mt. Olive 4K	0.4	November 5, 2019
Mary Schmirler	Server/Cashier/District-Wide	0.46	November 25, 2019

Students

<i>Name</i>	<i>Position/Building</i>	<i>FTE</i>	<i>Start</i>
Kristina Wilke	Lifeguard/GFH	0.09	November 4, 2019
Lindsey Tatros	Before & After Care/GFH	0.28	November 11, 2019
Zander Olson	Before & After Care/GFH	0.28	November 11, 2019

Seasonal Staff

<i>Name</i>	<i>Position/Building</i>	<i>Start</i>	<i>End</i>
Christopher Sanford	Evening/Overnight Naturalist/Twin Oaks	November 25, 2019	February 26, 2020
Alexis Eaton (also DCETA)	Evening/Overnight Naturalist/Twin Oaks	November 25, 2019	February 26, 2020
Brandy Leach	Cook I/Twin Oaks	November 18, 2019	February 26, 2020

Resignation(s)/Retirement(s)

All Staff

<i>Name</i>	<i>Position/Building</i>	<i>Reason</i>	<i>Effective Date</i>
Hannah Kimps	Before & After Care/GFH	Resignation	September 25, 2019
Amanda Mengel	Before & After Care/GFH	Resignation	October 11, 2019
Jacob Jakusz	Student Before & After Care/GFH	Resignation	October 15, 2019
Lynn Kufahl	Server/Cashier/District & Cook I/Twin Oaks	Did Not Start	October 29, 2019
Hillary Hinner	Education Assistant/JH	Termination	October 29, 2019
Debra Martin	Cook II/MS	Resignation	November 20, 2019
James Brinkman	Lead Custodian/MS	Retirement	December 2, 2019
Jeanne Hanson	Education Assistant/RIV	Retirement	December 20, 2019
Kristin Widmar	Naturalist/Twin Oaks	Resignation	January 10, 2020

Adjustments

Certified Staff

<i>Name</i>	<i>Position From</i>	<i>Position To</i>	<i>Effective Date</i>
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Support Staff

Name	Position From	Position To	Effective Date
Tyler Schultz	Staff, Before and After Care Staff	and Concessions Staff	October 14, 2019
Yvonne Schmoll	Substitute Food Service	Cafeteria Server/SH	October 28, 2019
Paulette Domask	Cook II/MS .46 FTE	Cook II/MS .64 FTE	November 18, 2019

DCE Middle School				
Name	Position	Begin	End	%
Kranz, Brandon	Basketball 7th Boys Assistant Coach	10/18/19	12/21/19	5
DCE Junior High School				
Name	Position	Begin	End	%
Carter, Jeff	Wrestling 6-8 Assistant Coach	11/16/19	1/31/20	6
Ellenbecker, Jordan	8th grade Assistant Coach	10/16/19	12/20/19	3
Heal, Jay	Wrestling 6-8 Head Coach	11/13/19	1/31/20	7
Riemer, Aaron	8th Grade Boys Assistant	10/17/19	12/22/19	5
Roskopf, Kaitlyn	6-8 Boys Head Coach	11/6/19	12/21/19	5
DCE Senior High School				
Name	Position	Begin	End	%
Buchholz, Renee	Dance Team Co-Head Coach (Winter)	11/1/19	3/31/20	7
De Byle, Darin	Girls Hockey - JV Assistant Coach	11/5/19	3/2/20	9
Deffner, Kristin	Girls Hockey - Varsity Assistant Coach	11/15/19	3/2/20	6.50
Felch, Jon	Boys Basketball - JV Head Coach	11/18/19	3/21/20	12
Frisinger, Kendra	Swimming Boys Assistant Coach	11/18/19	2/22/20	7
Holtz, Bartley	Girls Hockey - JV Assistant Coach	11/5/19	3/2/20	9
Lehrke, Eric	Wrestling - Varsity Head Coach	11/18/19	3/2/20	19
Lehrke, Fritz	Wrestling - Varsity Assistant Coach	11/18/19	3/2/20	12
Mathies, Michael	Girls Basketball - Varsity Assistant Coach	11/11/19	3/14/20	11
Richetto, Garrett	Swimming Varsity Boys Head Coach	11/18/19	2/22/20	14
Schulz, Matthew	Boys Basketball - Varsity Assistant Coach	11/18/19	3/21/20	6
Susens, Peter	Girls Hockey - Varsity Head Coach	11/5/19	3/2/20	13.50
Vesper, Wendy	Dance Team Co-Head Coach (Winter)	11/1/19	3/31/20	7
Wood, Thomas	Curling Head Coach	10/22/19	3/15/20	5.25

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

TREASURER'S REPORT

NOVEMBER 13, 2019

CASH BALANCE AS OF OCTOBER 16, 2019	(\$951,495.66)	
INVESTMENT ACCOUNT TRANSFERS		\$3,822,819.04
RECEIPTS CR#27755 - CR#27892	\$5,741,871.17	
CHECKS FOR APPROVAL #225803 - #225981 ACH: #192000999-192001314		\$1,037,368.54
<u>VOIDS:</u>		
CK# 224171, 224432, 224610, 224967, 225634, 225805	\$510.27	
CASH BALANCE AS OF NOVEMBER 13, 2019		(\$69,301.80)
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	\$4,790,885.78	\$4,790,885.78
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**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER(10/16/2019-11/13/2019)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
225803	ASSET BLDRS OF AMERICA INC	43754	10/18/2019	100.00
225804	ENTERPRISE RENT-A-CAR COMPANY OF WI, LLC	22591702	10/18/2019	122.45
225805	KALAHARI RESORT CONV CTR	10102019	10/18/2019	126.23
225805	KALAHARI RESORT CONV CTR	32MFD9BT	10/18/2019	199.90
225806	LATINO ARTS INC.	1010192	10/18/2019	35.00
225807	MILWAUKEE COUNTY ZOO	101019	10/18/2019	677.00
225808	STEVENS PT AREA HS SPASH	102619	10/18/2019	225.00
225809	WISCONSIN MARITIME MUSEUM	1010191	10/18/2019	240.00
225810	KALAHARI RESORT CONV CTR	10102019	10/18/2019	126.23
225811	KALAHARI RESORT CONV CTR	32MFD9BT	10/18/2019	199.90
225812	ADVANCED FITNESS SERVICE	1015	10/18/2019	315.00
225812	ADVANCED FITNESS SERVICE	1023	10/18/2019	220.00
225813	APPLE INC - AR	AB02991725	10/18/2019	299.95
225813	APPLE INC - AR	AB03005489	10/18/2019	494.95
225813	APPLE INC - AR	AB03357777	10/18/2019	494.95
225813	APPLE INC - AR	ab02837815	10/18/2019	814.95
225814	BAILEY, SARAH	SEP2019 MILEAGE	10/18/2019	11.60
225815	BENNETT HARDWOODS INC	13792	10/18/2019	788.00
225816	BEYOND THE NOTES MUSIC FESTIVAL, INC.	3.17.19	10/18/2019	250.00
225817	BROWN COUNTY C-LEC, LLC	IVC502	10/18/2019	160.00
225818	CENTURY LINK	1477741387	10/18/2019	214.69
225819	CHARACTER DEVELOPEMENT & LEADERSHIP	13515	10/18/2019	2,450.00
225820	CHARTER COMMUNICATIONS, INC.	1842092319	10/18/2019	14,540.00
225821	COMPLETE OFFICE OF WISCONSIN	148343	10/18/2019	1,987.64
225822	CSTA WISCONSIN DAIRYLAND	10/8/19 Gipp	10/18/2019	25.00
225823	D & D SEALCOATING & STRIPPING, INC.	2	10/18/2019	600.00
225824	FEDEX, INC.	6-762-38671	10/18/2019	29.00
225825	GORDON FOOD SERVICE INC	197270738	10/18/2019	41.46
225825	GORDON FOOD SERVICE INC	197625877	10/18/2019	265.79
225826	GREAT ACTIVITIES PUB CO	69834	10/18/2019	32.00
225827	GREEN VALLEY SEPTIC LLC	MT0671	10/18/2019	135.00
225828	HENRY SCHEIN INC	69293033	10/18/2019	131.27
225829	ICEMANN ARENA SERVICES, INC.	2100	10/18/2019	1,546.85
225829	ICEMANN ARENA SERVICES, INC.	2101	10/18/2019	495.39
225830	INDUSTRIAL REPAIR SERVICES OF WAUSAU, INC.	21968	10/18/2019	1,718.44
225831	JOSTENS, INC.	23563784	10/18/2019	21.40
225832	JUNIOR LIBRARY GUILD, INC.	473060	10/18/2019	2,773.30
225833	LAMERS BUS LINES, INC.	559065	10/18/2019	84.56
225834	MACCO'S COMMERICAL INTERIORS	MC002488	10/18/2019	4,098.00
225834	MACCO'S COMMERICAL INTERIORS	mc002479	10/18/2019	860.00
225835	MARSHFIELD CLINIC, INC.	8013208SEP191	10/18/2019	2,228.80
225835	MARSHFIELD CLINIC, INC.	8013208SEP192	10/18/2019	330.50
225836	MS GRAPHICS, LLC	2014-2665	10/18/2019	442.00
225837	NEFF COMPANY, INC.	N002789443	10/18/2019	457.38
225838	NEOFUNDS BY NEOPOST INC.	43739	10/18/2019	1,000.00
225839	PEARSON EDUCATION	7026965848	10/18/2019	528.94
225840	RATTANASACK, INPANH	10142019	10/18/2019	59.88
225841	REI ENGINEERING, INC	37441	10/18/2019	7,344.49
225842	ROTHSCHILD WATERWORKS	70037	10/18/2019	1,705.12
225843	SHRED-IT USA	8128281835	10/18/2019	92.95
225844	SNO SITES	27258	10/18/2019	400.00
225845	STAPLES ADVANTAGE	3422772656	10/18/2019	32.92
225845	STAPLES ADVANTAGE	3427652223	10/18/2019	11.62

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER(10/16/2019-11/13/2019)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
225846	STONE, LAURIE	43739	10/18/2019	5.00
225847	THE WEEK	10.28.19	10/18/2019	89.00
225848	UW STEVENS POINT BURSAR'S OFFICE	FALL2019 UWSP	10/18/2019	593.78
225849	VIKING ELECTRIC SUPPLY	s002966884.001	10/18/2019	260.49
225849	VIKING ELECTRIC SUPPLY	S003037900.001	10/18/2019	139.01
225849	VIKING ELECTRIC SUPPLY	S003034607.001	10/18/2019	153.66
225850	VILLAGE OF HATLEY	43739	10/18/2019	334.26
225851	WALSWORTH PUBLISHING CO	73880A	10/18/2019	3,210.20
225852	WASHBURN SCHOOLS	201819	10/18/2019	370.00
225853	WAUSAU AWARDS AND ENGRAVING	100719	10/18/2019	72.00
225853	WAUSAU AWARDS AND ENGRAVING	43746	10/18/2019	24.00
225854	WAUSAU EARLY BIRD ROTARY	1779	10/18/2019	148.00
225855	WAUSAU SHARPENING SRVS LLC	2304	10/18/2019	152.55
225856	WAUSAU WEST HIGH SCHOOL	101119	10/18/2019	95.00
225857	WI FOUNDATION FOR EDUCATIONAL ADMINISTRATION	MC2019SLATE	10/18/2019	249.00
225858	THAO, LENG	43556	10/18/2019	50.00
225859	ALLIED INTERSTATE, LLC.	10252019A	10/25/2019	306.96
225860	DOBBERSTEIN LAW FIRM LLC	10252019A	10/25/2019	236.26
225861	KOSTKA & ASSOCIATES, LLC	10252019A	10/25/2019	464.90
225862	MARK HARRING STANDING CHAPTER 13 TRUSTEE	10252019A	10/25/2019	309.23
225863	UNEMPLOYMENT INSURANCE	10252019A	10/25/2019	244.58
225864	UNITED WAY OF MARATHON CNTY	20191025ADUWAY	10/25/2019	620.99
225865	LAMERS BUS LINES, INC.	561799	10/25/2019	1,369.00
225866	LAMERS BUS LINES, INC.	562300	10/25/2019	636.00
225867	LAMERS BUS LINES, INC.	562671	10/25/2019	544.00
225867	LAMERS BUS LINES, INC.	562663	10/25/2019	1,530.00
225868	MADISON NATL LIFE INS CO	43770	10/25/2019	17,647.91
225869	US POSTAL SVC(POSTAGE/PHONE)	Postage2019	10/25/2019	8,000.00
225870	WAUSAU EARLY BIRD ROTARY	1794	10/25/2019	130.00
225871	APPLE INC - AR	AB05400151	10/25/2019	299.95
225871	APPLE INC - AR	AB05382142	10/25/2019	299.95
225871	APPLE INC - AR	AB05400152	10/25/2019	494.95
225871	APPLE INC - AR	AB05414940	10/25/2019	494.95
225871	APPLE INC - AR	ab05400150	10/25/2019	494.95
225872	BENINGHOF, ANNE	101719	10/25/2019	8,500.00
225873	BLUE EDGE ENERGY	INV#1855	10/25/2019	288.44
225874	CARLSON, TRISTAN	Carlson- Scholarship	10/25/2019	300.00
225875	COLLEGE ENTRANCE EXAM. BD. AP EXAMS	AP100219	10/25/2019	300.00
225876	CONDON OIL COMPANY	124299	10/25/2019	561.50
225877	DREAM SYSTEMS	8565	10/25/2019	150.25
225878	FEDEX, INC.	6-769-07119	10/25/2019	14.50
225879	FRONEK, AMY	SEP-OCT2019 ITEM	10/25/2019	443.86
225880	GLACIER CANYON LODGE	10162019	10/25/2019	463.97
225881	HACK, THOMAS	REF10212019	10/25/2019	125.00
225882	HOARDS DAIRYMAN	10/17/19 Hoard's	10/25/2019	39.95
225883	HORST DISTRIBUTING INC	81622-000	10/25/2019	36.00
225884	INTEGRITY FIRE PROTECTION INC	57575	10/25/2019	209.00
225885	JANKE BOOK STORE	5789	10/25/2019	750.00
225886	JOSTENS, INC.	23450452	10/25/2019	12.78
225886	JOSTENS, INC.	23582960	10/25/2019	10.55
225887	LAMERS BUS LINES, INC.	557006	10/25/2019	82.33
225887	LAMERS BUS LINES, INC.	557324	10/25/2019	96.86
225887	LAMERS BUS LINES, INC.	563463	10/25/2019	323,026.72

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER(10/16/2019-11/13/2019)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
225887	LAMERS BUS LINES, INC.	563036	10/25/2019	2,095.00
225887	LAMERS BUS LINES, INC.	561607	10/25/2019	1,318.20
225887	LAMERS BUS LINES, INC.	561612	10/25/2019	234.70
225888	LOCKSMITH SHOPPE	14296	10/25/2019	30.00
225889	MARA CTY TREASURER'S OFFICE	19100805	10/25/2019	8.00
225890	MCGRAW HILL SCHOOL EDUC HOLDINGS, INC	109402253001	10/25/2019	2,835.00
225891	METRO FIRE PROTECTION INC	42108	10/25/2019	67.50
225892	NASCO INC - EDUCATION	587112	10/25/2019	41.28
225893	OTIS ELEVATOR CO	CVW16148001	10/25/2019	825.00
225894	PAOLI CLAY COMPANY	24709 JH	10/25/2019	314.15
225894	PAOLI CLAY COMPANY	24709 EV	10/25/2019	314.14
225894	PAOLI CLAY COMPANY	24709 WE	10/25/2019	182.14
225894	PAOLI CLAY COMPANY	24709 RO	10/25/2019	99.64
225894	PAOLI CLAY COMPANY	24709 RIV	10/25/2019	182.14
225894	PAOLI CLAY COMPANY	24709 MB	10/25/2019	215.15
225894	PAOLI CLAY COMPANY	24709 MS	10/25/2019	677.14
225895	REI ENGINEERING, INC	37496	10/25/2019	1,260.75
225896	STAPLES ADVANTAGE	3428291428	10/25/2019	166.67
225896	STAPLES ADVANTAGE	3428225967	10/25/2019	3.24
225896	STAPLES ADVANTAGE	3428150599	10/25/2019	18.09
225896	STAPLES ADVANTAGE	3422772653	10/25/2019	9.66
225897	STEVENS PT AREA HS SPASH	10232019	10/25/2019	50.00
225898	TESCH, PENNY	43739	10/25/2019	10.00
225899	TITO INC	12595	10/25/2019	540.15
225900	TSA CONSULTING GROUP, INC.	43794	10/25/2019	282.00
225901	UW STEVENS POINT	342	10/25/2019	8,935.19
225902	WHITEWING, GLORIA	43739	10/25/2019	30.00
225903	WISCONSIN MEDIA, INC.	2868686	10/25/2019	36.55
225904	XIONG, JOE	54284	10/25/2019	18.40
225905	TAYLOR ENTERPRISES OF WISCONSIN	0142049-IN	10/28/2019	71.15
225906	MARA CTY REGISTER OF DEEDS	43739	11/1/2019	20.00
225907	ATTAINMENT COMPANY, INC.	307185B	11/1/2019	259.00
225908	BETHLEHEM COMM-RO.,INC.	BETH-4K-OCT19	11/1/2019	7,875.00
225909	BOELTER COMPANIES, THE	97115808	11/1/2019	530.55
225909	BOELTER COMPANIES, THE	97115809	11/1/2019	104.58
225909	BOELTER COMPANIES, THE	97124367	11/1/2019	1,060.79
225909	BOELTER COMPANIES, THE	97136223	11/1/2019	87.82
225909	BOELTER COMPANIES, THE	97136224	11/1/2019	1,741.97
225909	BOELTER COMPANIES, THE	97144489	11/1/2019	526.26
225910	CHARTER COMMUNICATIONS, INC.	72595101919	11/1/2019	880.00
225911	COMPLETE OFFICE OF WISCONSIN	149428 & 149429	11/1/2019	517.74
225912	CREATED ANEW DESIGNS, LLC	1549	11/1/2019	50.00
225913	DANIELS, JON	11170	11/1/2019	9.05
225914	DC EVEREST SENIOR HIGH SCHOOL	19-531761	11/1/2019	136.00
225914	DC EVEREST SENIOR HIGH SCHOOL	YTHSOCPROG102519	11/1/2019	300.00
225914	DC EVEREST SENIOR HIGH SCHOOL	FALLSOCPROG102519	11/1/2019	1,883.00
225915	ECOLAB, INC.	6251838786	11/1/2019	1,890.79
225915	ECOLAB, INC.	6252097175	11/1/2019	948.24
225916	ELITE AUTO CARE	139096	11/1/2019	76.10
225917	FEDEX, INC.	6-776-66515	11/1/2019	30.37
225918	GORDON FOOD SERVICE INC	197270736	11/1/2019	551.18
225918	GORDON FOOD SERVICE INC	197270737	11/1/2019	12.22
225918	GORDON FOOD SERVICE INC	197270745	11/1/2019	11,810.36

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225918	GORDON FOOD SERVICE INC	197270741	11/1/2019	914.08
225918	GORDON FOOD SERVICE INC	197270747	11/1/2019	118.30
225918	GORDON FOOD SERVICE INC	197270748	11/1/2019	42.47
225918	GORDON FOOD SERVICE INC	197270749	11/1/2019	1,040.86
225918	GORDON FOOD SERVICE INC	197270744	11/1/2019	3,794.70
225918	GORDON FOOD SERVICE INC	197270750	11/1/2019	29.74
225918	GORDON FOOD SERVICE INC	197270751	11/1/2019	423.80
225918	GORDON FOOD SERVICE INC	197383295	11/1/2019	429.48
225918	GORDON FOOD SERVICE INC	197383299	11/1/2019	57.15
225918	GORDON FOOD SERVICE INC	197383301	11/1/2019	162.03
225918	GORDON FOOD SERVICE INC	197383296	11/1/2019	2,542.81
225918	GORDON FOOD SERVICE INC	197383300	11/1/2019	212.41
225918	GORDON FOOD SERVICE INC	197469499	11/1/2019	46.24
225918	GORDON FOOD SERVICE INC	197446161	11/1/2019	76.93
225918	GORDON FOOD SERVICE INC	197446171	11/1/2019	806.30
225918	GORDON FOOD SERVICE INC	197446169	11/1/2019	86.96
225918	GORDON FOOD SERVICE INC	13420577	11/1/2019	-33.81
225918	GORDON FOOD SERVICE INC	197446172	11/1/2019	801.14
225918	GORDON FOOD SERVICE INC	197446163	11/1/2019	9,798.03
225918	GORDON FOOD SERVICE INC	197446170	11/1/2019	958.24
225918	GORDON FOOD SERVICE INC	197446159	11/1/2019	1,018.33
225918	GORDON FOOD SERVICE INC	197446166	11/1/2019	11.07
225918	GORDON FOOD SERVICE INC	197446164	11/1/2019	2,835.93
225918	GORDON FOOD SERVICE INC	197560983	11/1/2019	33.92
225918	GORDON FOOD SERVICE INC	197560981	11/1/2019	850.25
225918	GORDON FOOD SERVICE INC	197560978	11/1/2019	2,957.53
225918	GORDON FOOD SERVICE INC	197560977	11/1/2019	308.13
225918	GORDON FOOD SERVICE INC	197560979	11/1/2019	239.03
225918	GORDON FOOD SERVICE INC	197651123	11/1/2019	823.65
225918	GORDON FOOD SERVICE INC	197625884	11/1/2019	1,112.08
225918	GORDON FOOD SERVICE INC	197625887	11/1/2019	1,059.93
225918	GORDON FOOD SERVICE INC	197625880	11/1/2019	9.80
225918	GORDON FOOD SERVICE INC	197625885	11/1/2019	186.61
225918	GORDON FOOD SERVICE INC	197625886	11/1/2019	10,458.45
225918	GORDON FOOD SERVICE INC	197625881	11/1/2019	103.81
225918	GORDON FOOD SERVICE INC	197625875	11/1/2019	391.51
225918	GORDON FOOD SERVICE INC	197625878	11/1/2019	1,002.42
225918	GORDON FOOD SERVICE INC	197625879	11/1/2019	3,235.71
225918	GORDON FOOD SERVICE INC	197725947	11/1/2019	74.40
225918	GORDON FOOD SERVICE INC	197732414	11/1/2019	2,607.76
225918	GORDON FOOD SERVICE INC	167732416	11/1/2019	440.53
225918	GORDON FOOD SERVICE INC	197732415	11/1/2019	210.40
225918	GORDON FOOD SERVICE INC	197732419	11/1/2019	355.59
225918	GORDON FOOD SERVICE INC	198167272	11/1/2019	67.93
225918	GORDON FOOD SERVICE INC		11/1/2019	0.00
225919	HEGGERTY PHONEMIC AWARENESS	46077	11/1/2019	941.48
225920	HIORNS PIANO SERVICE	10.19.19	11/1/2019	45.00
225921	MEKONG FRESH MEATS, INC	68712	11/1/2019	1,215.00
225922	NASCO INC - EDUCATION	564508	11/1/2019	84.84
225922	NASCO INC - EDUCATION	586521	11/1/2019	1,466.48
225922	NASCO INC - EDUCATION	588057	11/1/2019	17.60
225923	ROCK RIDGE ORCHARD, LLC.	28	11/1/2019	780.00
225924	ST JOHN LUTHERAN SCHOOL	STJO-4K-OCT19	11/1/2019	3,675.00

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225925	UW STEVENS POINT- JAZZ FESTIVAL DEPT OF MUSIC	43496	11/1/2019	300.00
225926	VILLAGE OF ROTHSCHILD	10222019	11/1/2019	120.00
225927	VOCABULARYSPELLINGCITY	1387697	11/1/2019	216.00
225928	WALSWORTH PUBLISHING CO	331460	11/1/2019	3,646.30
225929	WEIK, RICHARD	WOR092719	11/1/2019	105.00
225930	WEST MUSIC CO	SI1811757	11/1/2019	40.00
225931	HEARTLAND PAYMENT SYS INC	VCR-D-8423	11/8/2019	122.49
225932	SCHOOL NUTRITION ASSN	AnnualCert589162	11/8/2019	17.00
225933	WAUSAU EVENTS INC.	WAUSAUEVENTS11519	11/8/2019	15.00
225934	A & A LOCK SERVICE	5	11/8/2019	122.50
225935	ABEE INC	8715	11/8/2019	2,882.75
225936	ADVANCED FITNESS SERVICE	1010	11/8/2019	508.00
225936	ADVANCED FITNESS SERVICE	1027	11/8/2019	89.45
225937	BACKGROUND INVESTIGATION BUREAU, LLC	DCE001090119-1	11/8/2019	585.90
225937	BACKGROUND INVESTIGATION BUREAU, LLC	DCE001100119-1	11/8/2019	348.75
225937	BACKGROUND INVESTIGATION BUREAU, LLC	DCE001110119-1	11/8/2019	306.90
225938	BAILEY, SARAH	OCT2019 MILEAGE	11/8/2019	12.18
225939	CELLCOM - WAUSAU	375865	11/8/2019	619.45
225940	CENTRAL WI CONVENTION & EXPO CENTER	AS-102519	11/8/2019	947.58
225941	COLLINS, HEATHER	OCT2019 MILEAGE	11/8/2019	64.38
225942	ELITE AUTO CARE	139292	11/8/2019	65.50
225942	ELITE AUTO CARE	139305	11/8/2019	75.43
225942	ELITE AUTO CARE	139293	11/8/2019	65.50
225943	EVEREST PARTY RENTALS	1374	11/8/2019	625.00
225944	FEDEX, INC.	6-823-74310	11/8/2019	38.52
225945	GOPHER SPORT, INC.	365432	11/8/2019	-63.78
225945	GOPHER SPORT, INC.	365433	11/8/2019	-131.76
225945	GOPHER SPORT, INC.	9660677	11/8/2019	187.04
225945	GOPHER SPORT, INC.	9653280	11/8/2019	800.54
225946	GORDON FOOD SERVICE INC	198142717	11/8/2019	63.60
225947	HORST DISTRIBUTING INC	81128-000	11/8/2019	662.68
225948	HUFFMAN, ERICA	43770	11/8/2019	4.00
225949	J.H. FINDORFF & SON, INC.	Oct30Findorff	11/8/2019	5,000.00
225950	KONTZ, SHERRY	43739	11/8/2019	188.00
225951	KYLES CONSULTING LLC	43739	11/8/2019	1,550.00
225952	LAMERS BUS LINES, INC.	563385	11/8/2019	340.38
225952	LAMERS BUS LINES, INC.	563383-17	11/8/2019	187.48
225952	LAMERS BUS LINES, INC.	563383-3	11/8/2019	76.69
225952	LAMERS BUS LINES, INC.	563383-4	11/8/2019	572.79
225952	LAMERS BUS LINES, INC.	563384-3	11/8/2019	544.62
225952	LAMERS BUS LINES, INC.	563384-4	11/8/2019	251.86
225952	LAMERS BUS LINES, INC.	563384-5	11/8/2019	279.58
225952	LAMERS BUS LINES, INC.	563384-6	11/8/2019	184.63
225952	LAMERS BUS LINES, INC.	563384-8	11/8/2019	257.74
225952	LAMERS BUS LINES, INC.	563384-9	11/8/2019	264.45
225952	LAMERS BUS LINES, INC.	563384-10	11/8/2019	206.61
225952	LAMERS BUS LINES, INC.	563384-11	11/8/2019	149.21
225952	LAMERS BUS LINES, INC.	563384-12	11/8/2019	299.96
225952	LAMERS BUS LINES, INC.	563384-13	11/8/2019	323.32
225952	LAMERS BUS LINES, INC.	563384-14	11/8/2019	298.15
225952	LAMERS BUS LINES, INC.	563387-1	11/8/2019	129.56
225952	LAMERS BUS LINES, INC.	563387-2	11/8/2019	109.58
225952	LAMERS BUS LINES, INC.	563384-15	11/8/2019	80.17

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225952	LAMERS BUS LINES, INC.	563384-16	11/8/2019	84.94
225952	LAMERS BUS LINES, INC.	563384-18	11/8/2019	183.71
225952	LAMERS BUS LINES, INC.	563384-19	11/8/2019	218.72
225952	LAMERS BUS LINES, INC.	563384-20	11/8/2019	316.58
225952	LAMERS BUS LINES, INC.	563384-21	11/8/2019	281.00
225952	LAMERS BUS LINES, INC.	563384-22	11/8/2019	90.57
225952	LAMERS BUS LINES, INC.	563384-23	11/8/2019	217.00
225952	LAMERS BUS LINES, INC.	563384-24	11/8/2019	137.20
225952	LAMERS BUS LINES, INC.	563384-25	11/8/2019	127.00
225952	LAMERS BUS LINES, INC.	563384-26	11/8/2019	132.94
225952	LAMERS BUS LINES, INC.	563384-27	11/8/2019	213.65
225952	LAMERS BUS LINES, INC.	563384-28	11/8/2019	134.39
225952	LAMERS BUS LINES, INC.	563384-29	11/8/2019	130.70
225952	LAMERS BUS LINES, INC.	563384-30	11/8/2019	131.72
225952	LAMERS BUS LINES, INC.	563384-31	11/8/2019	128.17
225952	LAMERS BUS LINES, INC.	563384-32	11/8/2019	103.11
225952	LAMERS BUS LINES, INC.	563384-33	11/8/2019	112.87
225952	LAMERS BUS LINES, INC.	563384-34	11/8/2019	188.11
225952	LAMERS BUS LINES, INC.		11/8/2019	0.00
225952	LAMERS BUS LINES, INC.		11/8/2019	0.00
225953	LIPPERT, LAURA	43739	11/8/2019	94.00
225954	LODHOLZ, ALISSA	43739	11/8/2019	15.00
225955	MARA CTY TREASURER'S OFFICE	INV#19102208	11/8/2019	8.00
225956	MARQUARDT STAMP AND SIGN	50027	11/8/2019	98.00
225957	MCCARTHY, ROCHELLE	43739	11/8/2019	94.00
225958	METRO FIRE PROTECTION INC	42268	11/8/2019	162.50
225959	NASCO INC - EDUCATION	597886	11/8/2019	18.64
225960	NORTHSTAR RESTORATION, LLC	1146	11/8/2019	747.00
225961	NTC CAMPUS STORE	MSC-004822	11/8/2019	5,000.00
225962	ONITILLO, BOLAJI	43739	11/8/2019	376.00
225963	OTIS ELEVATOR CO	cvw65086b19	11/8/2019	1,034.76
225964	PETERS, MIRIAM	Peters- Scholarship	11/8/2019	375.00
225965	PROFESSIONALS CHOICE LLC	12222	11/8/2019	195.00
225966	QUILL AND SCROLL SOCIETY	10.30.19	11/8/2019	40.00
225967	ROBERT W. MONK GARDENS, INC.	PUBDON623	11/8/2019	150.00
225968	ROCK RIDGE ORCHARD, LLC.	6800037	11/8/2019	390.00
225969	SIGN HERE INTERPRETING LLC	DCE191031	11/8/2019	168.75
225970	STAPLES ADVANTAGE	3429669211	11/8/2019	38.47
225971	STERLING WATER INC	342X07857702	11/8/2019	1,447.20
225972	TITO INC	12632	11/8/2019	505.00
225973	VOYAGER SOPRIS LEARNING INC	2190288	11/8/2019	8,500.00
225974	WAUSAU WEST HIGH SCHOOL	11052019	11/8/2019	100.00
225975	WI DEPT OF JUSTICE	WIDEPTJUSTICE53119	11/8/2019	150.00
225976	WISCONSIN MECHANICAL SOLUTIONS, INC	1	11/8/2019	4,480.00
225977	ALLIED INTERSTATE, LLC.	11082019A	11/8/2019	306.96
225978	DOBBERSTEIN LAW FIRM LLC	11082019A	11/8/2019	214.59
225979	MARK HARRING STANDING CHAPTER 13 TRUSTEE	11082019A	11/8/2019	309.23
225980	UNEMPLOYMENT INSURANCE	11082019A	11/8/2019	223.25
225981	UNITED WAY OF MARATHON CNTY	20191108ADUWAY	11/8/2019	623.99
192000999	ABRAHAM, JEFF	REF10112019	10/18/2019	125.00
192001000	ALPHA BAKING CO., INC.	190126280005	10/18/2019	113.77
192001000	ALPHA BAKING CO., INC.	190126280006	10/18/2019	98.02
192001000	ALPHA BAKING CO., INC.	190126280007	10/18/2019	123.66

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192001000	ALPHA BAKING CO., INC.	190126283006	10/18/2019	90.77
192001001	ALVIS, LEROY JR	REF10112019	10/18/2019	265.00
192001001	ALVIS, LEROY JR	WOR101019	10/18/2019	30.00
192001002	AMAZON CAPITAL SERVICES	1T1M-YJ6N-7F3M	10/18/2019	10.89
192001002	AMAZON CAPITAL SERVICES	1HPR-LFCT-CYQT	10/18/2019	149.85
192001002	AMAZON CAPITAL SERVICES	1FWW-4RMK-DNMY	10/18/2019	30.90
192001002	AMAZON CAPITAL SERVICES	13Q4-PQDD-DX1Y	10/18/2019	347.89
192001002	AMAZON CAPITAL SERVICES	1KNP-6KYH-94MQ	10/18/2019	181.49
192001002	AMAZON CAPITAL SERVICES	1W47-7RTD-6R3Q	10/18/2019	148.36
192001002	AMAZON CAPITAL SERVICES	1JNF-F9XP-Y79Y	10/18/2019	63.21
192001002	AMAZON CAPITAL SERVICES	1J6D-QCFR-7MLV	10/18/2019	42.39
192001002	AMAZON CAPITAL SERVICES	1RQY-H7FT-1QQ9	10/18/2019	32.64
192001002	AMAZON CAPITAL SERVICES	1LKK-MGHJ-LVMW	10/18/2019	34.10
192001002	AMAZON CAPITAL SERVICES	1RT3-1VNH-19JX	10/18/2019	62.56
192001002	AMAZON CAPITAL SERVICES	1LKK-MGHJ-FVWR	10/18/2019	41.45
192001002	AMAZON CAPITAL SERVICES	1XJJ-DFFN-1K7P	10/18/2019	95.13
192001002	AMAZON CAPITAL SERVICES	14PC-C64Q-X6HY	10/18/2019	71.99
192001002	AMAZON CAPITAL SERVICES	17NJ-4VQ3-CJXR	10/18/2019	56.75
192001002	AMAZON CAPITAL SERVICES	1MPK-43RY-6676	10/18/2019	29.99
192001002	AMAZON CAPITAL SERVICES	1FNL-NVVG-J6CX	10/18/2019	217.75
192001002	AMAZON CAPITAL SERVICES	1JQJ-GMP1-1GC3	10/18/2019	29.95
192001002	AMAZON CAPITAL SERVICES	1KVG-6T16-P7KP	10/18/2019	22.39
192001002	AMAZON CAPITAL SERVICES	1XNL-DMNV-GMHT	10/18/2019	0.11
192001002	AMAZON CAPITAL SERVICES	1XJH-K6WV-TF6R	10/18/2019	781.56
192001002	AMAZON CAPITAL SERVICES	1V7L-9NRK-V99W	10/18/2019	222.91
192001002	AMAZON CAPITAL SERVICES	19DP-RQ94-3VX1	10/18/2019	88.88
192001002	AMAZON CAPITAL SERVICES	1TQF-KFT3-MKWW	10/18/2019	144.62
192001002	AMAZON CAPITAL SERVICES	1MPK-43RY-3LQR	10/18/2019	304.87
192001002	AMAZON CAPITAL SERVICES	1VNQ-H4V1-39JF	10/18/2019	889.74
192001002	AMAZON CAPITAL SERVICES	1RRG-NVVK-N9RY	10/18/2019	92.17
192001002	AMAZON CAPITAL SERVICES	1P7R-LPD6-1TVC	10/18/2019	20.88
192001002	AMAZON CAPITAL SERVICES	1YMD-WRDM-MY6H	10/18/2019	134.99
192001002	AMAZON CAPITAL SERVICES	1RRG-NVVK-GY46	10/18/2019	13.98
192001002	AMAZON CAPITAL SERVICES	1P7R-LPD6-3HM3	10/18/2019	27.61
192001002	AMAZON CAPITAL SERVICES	1Y6M-LLR6-PGY7	10/18/2019	534.86
192001002	AMAZON CAPITAL SERVICES	1FDQ-KR91-QCVR	10/18/2019	-8.13
192001002	AMAZON CAPITAL SERVICES		10/18/2019	0.00
192001002	AMAZON CAPITAL SERVICES		10/18/2019	0.00
192001002	AMAZON CAPITAL SERVICES		10/18/2019	0.00
192001003	AMERICAN WELDING & GAS INC	69664546	10/18/2019	181.45
192001004	ARAMARK UNIFORM SERVICES, INC	SEP2019 CUST	10/18/2019	1,527.09
192001004	ARAMARK UNIFORM SERVICES, INC	SEP2019 FOOD	10/18/2019	502.35
192001005	BASSETT MECHANICAL, INC.	6036874C	10/18/2019	766.00
192001006	BAUDHUIN, LATICIA	SEP2019 ITEM	10/18/2019	28.73
192001006	BAUDHUIN, LATICIA	SEP2019 MILEAGE	10/18/2019	104.86
192001007	BRANTON, MICHELLE	SEP2019 MILEAGE	10/18/2019	49.59
192001008	BRECKE, ROXANNE	SEP2019 MILEAGE	10/18/2019	42.46
192001009	DAMROW, CYNTHIA	SEP2019 ITEM	10/18/2019	31.99
192001010	DETERT, DAWN	REF101019	10/18/2019	73.00
192001011	DEVINE-SCHWANTES, JODI	OCT2019 ITEM	10/18/2019	59.97
192001012	EDF ENERGY SERVICES, LLC	97384ES	10/18/2019	3,140.88
192001013	ERDMAN, JOAN	SEP2019 MILEAGE	10/18/2019	14.62
192001014	FIRST SUPPLY LLC	85892-00	10/18/2019	15.96

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192001014	FIRST SUPPLY LLC	85931-00	10/18/2019	6.34
192001015	FIX, CARLA	REF100819	10/18/2019	70.00
192001016	FIX, WENDY	REF100819	10/18/2019	86.20
192001017	FLETCHER, TAMRA	FLETCHER101519	10/18/2019	37.50
192001018	FOX, GRETCHEN	SEP2019 MILEAGE	10/18/2019	23.20
192001019	GOETSCH, DIANE	SEP2019 MILEAGE	10/18/2019	140.42
192001020	GOULD, STACY	REF10112019	10/18/2019	75.00
192001021	GUNNERSON, JOHN	REF10112019	10/18/2019	125.00
192001022	HANSEN, RICHARD	REF100419	10/18/2019	80.00
192001023	HARBERT, MICHAEL	REF10112019	10/18/2019	75.00
192001023	HARBERT, MICHAEL	WOR101018	10/18/2019	100.00
192001024	HART, JOSEPH	SEP2019 MILEAGE	10/18/2019	137.75
192001025	HEID MUSIC COMPANY, INC.	2468798	10/18/2019	40.50
192001025	HEID MUSIC COMPANY, INC.	2473635	10/18/2019	375.10
192001026	HUDDLESTON, DUDLEY	OCT2019 ITEM	10/18/2019	16.45
192001027	JAGLINSKI, PETER	WOR101019	10/18/2019	35.00
192001028	JULIOT, DAVID	REF10112019	10/18/2019	295.00
192001029	KLOPOTIC, JAMY	KLOPOTIC10919	10/18/2019	106.00
192001030	KOLODZIEJ, HEIDI	SEP2019 ITEMa	10/18/2019	66.55
192001031	KOSTKA, RACHAEL	SEP2019 MILEAGE	10/18/2019	135.90
192001032	KROSHUS, PATRISHA	SEP2019 MILEAGE	10/18/2019	197.37
192001033	KWIK TRIP INC	00054784 SEP2019	10/18/2019	2,075.08
192001034	LANCELE, GARRETT	REF10112019	10/18/2019	70.00
192001035	LANGBEHN, GREGORY	REF10112019	10/18/2019	45.00
192001036	LAUERSDORF, BRANDON	SEP2019 MILEAGE	10/18/2019	99.93
192001037	LIGHTBODY, LLC	LIGHTBODY10519	10/18/2019	106.50
192001038	LINDELL, JEFF	SEP2019 MILEAGE	10/18/2019	50.75
192001039	LITRENTA, GARY	REF101019	10/18/2019	135.00
192001040	LOW, ANDREW	SEP2019 MILEAGE	10/18/2019	40.83
192001041	LUNK, NICOLE	SEP2019 MILEAGE	10/18/2019	37.47
192001042	M3 INSURANCE SOLU INC	43788	10/18/2019	38,387.00
192001043	MARATHON PEST CONTROL	INV#32025	10/18/2019	35.00
192001043	MARATHON PEST CONTROL	INV# 32026	10/18/2019	35.00
192001043	MARATHON PEST CONTROL	INV#32023	10/18/2019	28.00
192001043	MARATHON PEST CONTROL	INV#32028	10/18/2019	56.00
192001043	MARATHON PEST CONTROL	INV# 32029	10/18/2019	28.00
192001043	MARATHON PEST CONTROL	INV#32031	10/18/2019	28.00
192001044	MARCUM, CHESTER	REF091619	10/18/2019	90.00
192001045	MARSHFIELD BOOK AND STATIONERY INC	1	10/18/2019	130.00
192001046	MATTHIAE, ROSALIE	OCT2019 CONF	10/18/2019	25.53
192001047	MAXWELL MEDALS & AWARDS INC.	3157057-IN	10/18/2019	173.00
192001048	MEURETT, MOLLY	SEP2019 ITEM	10/18/2019	89.87
192001049	MEYER, RICK	SEP2019 ITEM	10/18/2019	41.10
192001050	MID WISCONSIN BEVERAGE	2639333	10/18/2019	192.35
192001051	MILES, MEG	SEP2019 ITEM	10/18/2019	36.00
192001052	MULLALEY, JESSICA	FRANCK101319	10/18/2019	31.30
192001053	MURPHY, MICHAEL	REF101019	10/18/2019	90.00
192001054	NCS PEARSON INC	5369418	10/18/2019	307.03
192001054	NCS PEARSON INC	8377247	10/18/2019	2,339.75
192001054	NCS PEARSON INC	3289400	10/18/2019	-165.00
192001055	NIEVINSKI, PETER	REF091619	10/18/2019	90.00
192001056	OURADA, JOHN	REF091619	10/18/2019	90.00
192001057	PAVLOVICH, JENNIFER	SEP2019 MILEAGE	10/18/2019	96.80

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192001058	PLAMANN, LIBERTAD	SEP2019 MILEAGE	10/18/2019	55.80
192001059	RAETHER, MICHAEL	SEP2019 MILEAGE	10/18/2019	301.60
192001060	RENZELMANN, CHRISTOPHER	REF091619	10/18/2019	90.00
192001061	ROMATOWSKI, LAURIE	REF10112019	10/18/2019	265.00
192001062	ROTO-GRAPHIC PRINTING INC	3377-19	10/18/2019	280.00
192001063	SCHAUB, ED	REF101019	10/18/2019	164.40
192001064	SCHILLING, BRYAN	REF10112019	10/18/2019	45.00
192001065	SCHIRGER, DIANE	REF101019	10/18/2019	101.80
192001066	SCHOOL SPECIALTY	308103451905	10/18/2019	183.79
192001066	SCHOOL SPECIALTY	308103450141	10/18/2019	1,573.27
192001066	SCHOOL SPECIALTY	208123988580	10/18/2019	125.90
192001067	SEEHAFER, DAWN	SEP2019 ITEM	10/18/2019	11.94
192001068	SEKEL, AMY	WOR101019	10/18/2019	70.00
192001069	SPIEGEL, TINA	SEP2019 MILEAGE	10/18/2019	98.77
192001070	THOMPSON, PHILENA	OCT2019 ITEM	10/18/2019	18.00
192001071	TLACHAC, MATTHEW	REF101019	10/18/2019	135.00
192001072	WEBB, HERSHEL	SEP2019 MILEAGE	10/18/2019	97.27
192001073	WEBIT TREASURER, CYNTHIA TEAL	910	10/18/2019	175.00
192001073	WEBIT TREASURER, CYNTHIA TEAL	911	10/18/2019	150.00
192001074	WEBKO EMBROIDERY & SCREEN PRINTING, INC	4962	10/18/2019	1,646.46
192001075	WENNING GRINDING SUPPLY INC., J	97842	10/18/2019	130.00
192001076	WIERNIK, ANN	OCT2019 ITEM	10/18/2019	28.34
192001077	ZELL, CASSIE	SEP2019 MILEAGE	10/18/2019	70.06
192001078	ZYNDA, JENNIFER	SEP-OCT2019 MILEAGE.	10/18/2019	153.41
192001079	ABLE DISTRIBUTING CO INC	S014667936.001	10/25/2019	1,017.60
192001079	ABLE DISTRIBUTING CO INC	S014701549.001	10/25/2019	94.69
192001079	ABLE DISTRIBUTING CO INC	S014719622.001	10/25/2019	131.74
192001080	ALPHA BAKING CO., INC.	190126287005	10/25/2019	126.84
192001080	ALPHA BAKING CO., INC.	19012290008	10/25/2019	152.36
192001080	ALPHA BAKING CO., INC.	190126290007	10/25/2019	62.44
192001080	ALPHA BAKING CO., INC.	190126290006	10/25/2019	88.06
192001081	ALTMANN CONSTRUCTION CO., INC	11882	10/25/2019	107,422.79
192001082	ALVIS, LEROY JR	REF10162019	10/25/2019	40.00
192001082	ALVIS, LEROY JR	WOR101519	10/25/2019	30.00
192001083	AMAZON CAPITAL SERVICES	1JNC-FD47-39P3	10/25/2019	60.15
192001083	AMAZON CAPITAL SERVICES	1N7L-JRDN-36JK	10/25/2019	77.80
192001083	AMAZON CAPITAL SERVICES	11FY-TMLW-4GFY	10/25/2019	29.97
192001083	AMAZON CAPITAL SERVICES	1JG7-9HFK-J1XV	10/25/2019	-33.99
192001083	AMAZON CAPITAL SERVICES	1QH3-JWQF-CPF1	10/25/2019	65.44
192001083	AMAZON CAPITAL SERVICES	1V7L-9NRK-QV6P	10/25/2019	25.94
192001083	AMAZON CAPITAL SERVICES	1ML7-HWVX-6TJV	10/25/2019	336.56
192001083	AMAZON CAPITAL SERVICES	1H91-RQM1-1HL7	10/25/2019	11.01
192001083	AMAZON CAPITAL SERVICES	1JNC-FD47-17Q4	10/25/2019	102.68
192001083	AMAZON CAPITAL SERVICES	1FDQ-KR91-P63M	10/25/2019	53.36
192001083	AMAZON CAPITAL SERVICES	16Q9-PW1J-1VMJ	10/25/2019	12.59
192001083	AMAZON CAPITAL SERVICES	14V9-GW6H-HQTL	10/25/2019	63.99
192001083	AMAZON CAPITAL SERVICES	1PWJ-P4CF-JCFY	10/25/2019	124.40
192001083	AMAZON CAPITAL SERVICES	1GPX-TN6R-NCVV	10/25/2019	36.99
192001083	AMAZON CAPITAL SERVICES	1KVG-6T16-7CC7	10/25/2019	397.85
192001083	AMAZON CAPITAL SERVICES	11FY-TMLW-6NGL	10/25/2019	15.24
192001083	AMAZON CAPITAL SERVICES	1X67-JT1T-HFW9	10/25/2019	33.30
192001083	AMAZON CAPITAL SERVICES	14C1-VGYP-W6D9	10/25/2019	32.67
192001083	AMAZON CAPITAL SERVICES	1N7J-HRC4-MFCG	10/25/2019	121.80

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192001083	AMAZON CAPITAL SERVICES	17PM-G447-DQDV	10/25/2019	-9.69
192001083	AMAZON CAPITAL SERVICES	1Q3M-JQN1-J1JW	10/25/2019	39.48
192001083	AMAZON CAPITAL SERVICES	1P1M-N916-6D3K	10/25/2019	683.63
192001083	AMAZON CAPITAL SERVICES	1H91-RQM1-9T4F	10/25/2019	59.85
192001083	AMAZON CAPITAL SERVICES	1GYK-XMK9-FVW7	10/25/2019	90.93
192001083	AMAZON CAPITAL SERVICES	1H3P-Q7W9-HWMD	10/25/2019	84.98
192001083	AMAZON CAPITAL SERVICES	1MQG-GYD3-JT4G	10/25/2019	33.13
192001083	AMAZON CAPITAL SERVICES	1M9F-9WRY-C77W	10/25/2019	517.91
192001083	AMAZON CAPITAL SERVICES	1WRY-P3QP-374P	10/25/2019	42.99
192001083	AMAZON CAPITAL SERVICES	1FNL-NVGK-94G9	10/25/2019	80.75
192001083	AMAZON CAPITAL SERVICES	1FGC-PTDK-D9VX	10/25/2019	41.44
192001083	AMAZON CAPITAL SERVICES	1GPX-TN6R-F936	10/25/2019	127.40
192001083	AMAZON CAPITAL SERVICES	1GJJ-7QLV-LFLP	10/25/2019	49.60
192001083	AMAZON CAPITAL SERVICES	177K-GJ7Q-H9R7	10/25/2019	88.99
192001083	AMAZON CAPITAL SERVICES	17WT-J6TQ-CV4G	10/25/2019	208.00
192001083	AMAZON CAPITAL SERVICES	1NXQ-CTM7-N7D4	10/25/2019	45.71
192001083	AMAZON CAPITAL SERVICES	17WT-J6TQ-4VMP	10/25/2019	59.25
192001083	AMAZON CAPITAL SERVICES		10/25/2019	0.00
192001083	AMAZON CAPITAL SERVICES		10/25/2019	0.00
192001083	AMAZON CAPITAL SERVICES		10/25/2019	0.00
192001084	BEHRENS, DANIEL	WOR101819	10/25/2019	30.00
192001085	BEHRENS, MICHAEL	WOR101819	10/25/2019	30.00
192001086	BELANGER, SCOTT	REF10232019	10/25/2019	45.00
192001087	BERNDT, DARYL	WOR101419	10/25/2019	30.00
192001088	BIZIAK, CHRISTOPHER	REF10152019	10/25/2019	90.00
192001089	BORIS, JASON	REF100419	10/25/2019	80.00
192001090	BOSMAN, TOM	WOR101419	10/25/2019	30.00
192001091	BUCHBERGER, LARRY	REF10232019	10/25/2019	45.00
192001092	BURGESS, DENIS	REF101519	10/25/2019	135.00
192001093	CESA #4	10678	10/25/2019	100.00
192001094	CESA 9, INC.	0000012024a	10/25/2019	0.90
192001094	CESA 9, INC.	12025	10/25/2019	4,986.85
192001094	CESA 9, INC.	11961	10/25/2019	13,721.59
192001095	CREATIVE PROD SOURCING INC	127548	10/25/2019	1,302.25
192001096	DAVIES, THOMAS	OCT2019 ITEM	10/25/2019	18.60
192001096	DAVIES, THOMAS	OCT2019 CONF	10/25/2019	18.80
192001097	DEPERRY, JEFF	REF101519	10/25/2019	135.00
192001098	DICKERSON, LESLEI	OCT2019 CONF	10/25/2019	15.65
192001099	DISCOVERY EDUCATION, INC	CIMV-007781	10/25/2019	7,500.00
192001100	EDER, KRISTY	OCT2019 CONF	10/25/2019	138.04
192001101	FIKE, LEONARD	OCT2019 CONF	10/25/2019	15.00
192001102	FIRST SUPPLY LLC	8605-00	10/25/2019	15.63
192001102	FIRST SUPPLY LLC	86165-00	10/25/2019	48.90
192001102	FIRST SUPPLY LLC	86316-00	10/25/2019	119.68
192001103	GIORDANO, ERIC	REF101419	10/25/2019	45.00
192001104	GIPP, JENNIFER	OCT2019 CONF	10/25/2019	18.00
192001105	GREAT LAKES COCA-COLA DISTRIBUTION LLC	2747212555	10/25/2019	463.12
192001106	HABECK, MIKE	WOR101819	10/25/2019	30.00
192001107	HALLMAN LINDSAY PAINTS	IO268826	10/25/2019	2,397.50
192001108	HEID MUSIC COMPANY, INC.	2468870	10/25/2019	27.96
192001108	HEID MUSIC COMPANY, INC.	2458236	10/25/2019	274.75
192001108	HEID MUSIC COMPANY, INC.	2445211	10/25/2019	125.35
192001109	HELLER, LUKE	WOR101819	10/25/2019	35.00

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192001109	HELLER, LUKE	WOR10232019	10/25/2019	30.00
192001110	HILLIARD, NATHANIEL	REF101419	10/25/2019	45.00
192001111	HOFFMAN, AARON	OCT2019 CONF	10/25/2019	31.88
192001112	HUDDLESTON, KAREN	INV0001	10/25/2019	150.00
192001113	HURT, RYAN	WOR101819	10/25/2019	35.00
192001114	IGL, MICHAEL	REF101519	10/25/2019	149.40
192001115	J.W. PEPPER & SON	187181702	10/25/2019	53.75
192001115	J.W. PEPPER & SON	170163748	10/25/2019	47.05
192001115	J.W. PEPPER & SON	170331017	10/25/2019	45.00
192001115	J.W. PEPPER & SON	170347611	10/25/2019	18.45
192001115	J.W. PEPPER & SON	172431478	10/25/2019	43.00
192001116	JABLONSKI, ERIN	SEP2019 ITEM	10/25/2019	101.56
192001117	JAGLINSKI, PETER	WOR101519	10/25/2019	35.00
192001118	KENITZER, DICK	WOR101419	10/25/2019	65.00
192001119	LEHMAN, GINA	OCT2019 CONF	10/25/2019	435.26
192001120	M3 INSURANCE SOLU INC	45146	10/25/2019	289.00
192001121	MARCO TECHNOLOGIES LLC	INV6868300	10/25/2019	520.59
192001122	MCDONNELL, BRITTANY	SEP2019 MILEAGE	10/25/2019	9.74
192001123	MCELDOWNEY, TODD	REF101019	10/25/2019	135.00
192001124	MID WISCONSIN BEVERAGE	2640831	10/25/2019	135.00
192001124	MID WISCONSIN BEVERAGE	2640832	10/25/2019	688.32
192001124	MID WISCONSIN BEVERAGE	2640833	10/25/2019	517.98
192001125	MULL, AARON	SEP2019 MILEAGE	10/25/2019	109.62
192001126	NANOTEK DEVICE REPAIR LLC	802	10/25/2019	1,060.00
192001127	NORTHWAY COMMUNICATIONS INC	174197	10/25/2019	410.00
192001128	OFFICE ENTERPRISES INC	447423	10/25/2019	400.00
192001129	OLSON, ADAM	SEP 2019 MILEAGE	10/25/2019	186.76
192001130	RADDENBACH, ASHLEY	WOR101819	10/25/2019	35.00
192001131	REINDERS INC	2413586-00	10/25/2019	6,105.06
192001131	REINDERS INC	2413572-00	10/25/2019	3,052.53
192001132	RIECK, DEBRA	OCT 2019 CONF	10/25/2019	81.20
192001133	ROCHESTER, TIMOTHY	OCT2019 ITEM	10/25/2019	35.04
192001133	ROCHESTER, TIMOTHY	OCT2019 ITEMa	10/25/2019	37.50
192001134	ROMATOWSKI, LAURIE	REF10162019	10/25/2019	40.00
192001135	RUDER WARE, L.L.S.C.	321169	10/25/2019	456.00
192001136	SASS, JOHN	REF101819	10/25/2019	80.00
192001137	SCHOLASTIC INC. - CLASSROOM MAGAZINES	M6705506	10/25/2019	104.39
192001138	SCHOOL SPECIALTY	2081240999	10/25/2019	329.95
192001139	SCHUBRING, KIRT	WOR101519	10/25/2019	30.00
192001140	SCHULTZ, DAVID	REF101819	10/25/2019	80.00
192001141	SCHULT, JOEL	REF101419	10/25/2019	45.00
192001142	SCHUMANN, DAVID	REF101519	10/25/2019	135.00
192001143	SCUPIEN, DONALD	REF101819	10/25/2019	80.00
192001144	SEEHAFER, ADAM	WOR101819	10/25/2019	30.00
192001145	SEKEL, AMY	WOR101819	10/25/2019	35.00
192001146	SEKEL, TAYLOR	WOR101919	10/25/2019	40.00
192001147	STRANG PATTESON RENNING LEWIS & LACY S.C.	920532	10/25/2019	2,052.00
192001148	STREHLOW, CHAD	WOR101819	10/25/2019	35.00
192001149	SYBELDON, THERESA	OCT2019 ITEM	10/25/2019	24.76
192001150	TARRAS, STEPHEN	REF10232019	10/25/2019	45.00
192001151	TAUER, TIMOTHY	REF101819	10/25/2019	80.00
192001152	TEAM SPORTING GOODS INC	AAF014430	10/25/2019	934.90
192001152	TEAM SPORTING GOODS INC	AAD010012	10/25/2019	334.80

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192001153	VAN ERT ELECTRIC COMPANY INC.	34687	10/25/2019	361.50
192001153	VAN ERT ELECTRIC COMPANY INC.	34960	10/25/2019	1,992.21
192001154	VIKING ELECTRIC SUPPLY	S003046375.001	10/25/2019	87.14
192001154	VIKING ELECTRIC SUPPLY	S003051268.001	10/25/2019	165.92
192001154	VIKING ELECTRIC SUPPLY	S003063700.001	10/25/2019	45.08
192001154	VIKING ELECTRIC SUPPLY	S002994413.005	10/25/2019	2,515.12
192001155	WASB-WI ASSN OF SCHL BOARDS	18417 KG	10/25/2019	97.00
192001156	WEIR, DAVID	REF10232019	10/25/2019	45.00
192001157	WELLER, JULIE	SEP2019 MILEAGE	10/25/2019	55.16
192001158	WI PUBLIC SERVICE	2796657842	10/25/2019	11,620.69
192001159	WYSKOARKO, JUDITH	SEP2019 MILEAGE	10/25/2019	97.44
192001160	ALPHA BAKING CO., INC.	190126294007	11/1/2019	460.63
192001160	ALPHA BAKING CO., INC.	190126294006	11/1/2019	112.38
192001160	ALPHA BAKING CO., INC.	190126294005	11/1/2019	123.76
192001160	ALPHA BAKING CO., INC.	190126242007	11/1/2019	408.99
192001160	ALPHA BAKING CO., INC.	190126242006	11/1/2019	56.84
192001160	ALPHA BAKING CO., INC.	190126259007	11/1/2019	149.74
192001160	ALPHA BAKING CO., INC.	190126259008	11/1/2019	532.05
192001160	ALPHA BAKING CO., INC.	190126262009	11/1/2019	369.15
192001160	ALPHA BAKING CO., INC.	190126262008	11/1/2019	48.70
192001160	ALPHA BAKING CO., INC.	190126297007	11/1/2019	55.91
192001161	AMAZON CAPITAL SERVICES	139L-4XDW-WKVJ	11/1/2019	30.49
192001161	AMAZON CAPITAL SERVICES	1C9M-KDCV-WRFW	11/1/2019	31.69
192001161	AMAZON CAPITAL SERVICES	1GV6-JH9Y-LPDQ	11/1/2019	38.94
192001161	AMAZON CAPITAL SERVICES	1PYY-9K3V-L6CV	11/1/2019	28.00
192001161	AMAZON CAPITAL SERVICES	1JVK-GVMN-1NRR	11/1/2019	29.86
192001161	AMAZON CAPITAL SERVICES	1VX7-FJQ7-9YW9	11/1/2019	45.99
192001161	AMAZON CAPITAL SERVICES	1HWX-QG7R-9JMW	11/1/2019	192.48
192001161	AMAZON CAPITAL SERVICES	1MR9-M4T9-CKYM	11/1/2019	620.81
192001161	AMAZON CAPITAL SERVICES	1JMY-H9QC-RNCY	11/1/2019	22.98
192001161	AMAZON CAPITAL SERVICES	1JNM-7RNQ-PX46	11/1/2019	81.16
192001161	AMAZON CAPITAL SERVICES	1GYF-PCMT-TFXW	11/1/2019	59.70
192001161	AMAZON CAPITAL SERVICES	1M4Q-99W1-Y9W7	11/1/2019	90.95
192001161	AMAZON CAPITAL SERVICES	13JC-DNN4-H3GM	11/1/2019	138.53
192001161	AMAZON CAPITAL SERVICES	1HPY-3H97-CXCC	11/1/2019	39.97
192001161	AMAZON CAPITAL SERVICES	1GN1-6GKT-TN7D	11/1/2019	-53.36
192001161	AMAZON CAPITAL SERVICES	1NKJ-1DRR-G9RT	11/1/2019	326.08
192001161	AMAZON CAPITAL SERVICES	1FY4-C7L6-XF77	11/1/2019	322.53
192001161	AMAZON CAPITAL SERVICES		11/1/2019	0.00
192001161	AMAZON CAPITAL SERVICES		11/1/2019	0.00
192001161	AMAZON CAPITAL SERVICES		11/1/2019	0.00
192001162	AMERICAN WELDING & GAS INC	6681559	11/1/2019	181.45
192001163	ASPIRUS YMCA CHILD DEV CTR	YMCA-4K-OCT19	11/1/2019	27,865.50
192001164	BENDER, ASHLEY	BENDER102919	11/1/2019	25.00
192001165	CESA 9, INC.	12246	11/1/2019	24.00
192001166	ECONOMICS WISCONSIN	WI40T874593	11/1/2019	350.00
192001167	ETCO ELECTRIC SUPPLY INC	3314461	11/1/2019	148.50
192001168	FINNEGAN, JOSEPH	OCT2019 CONF	11/1/2019	222.43
192001169	FIRST SUPPLY LLC	86267-00	11/1/2019	36.50
192001170	FIX, WENDY	REF102419	11/1/2019	86.20
192001171	FOREMAN, RONALD	OCT2019 EXPULSION	11/1/2019	120.00
192001171	FOREMAN, RONALD	43770	11/1/2019	60.00
192001172	FORMS SPECIALISTS INC	46312	11/1/2019	100.00

**DC EVEREST AREA SCHOOL DISTRICT
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192001173	FRANCE PROPANE SERVICE	263888	11/1/2019	248.69
192001174	GILMORE, KRISTINE	OCT2019 MILEAGE	11/1/2019	52.20
192001175	GRAINGER INC, WW	9298601270	11/1/2019	33.68
192001176	HARBERT, MICHAEL	WOR102419	11/1/2019	50.00
192001177	HEID MUSIC COMPANY, INC.	2478398	11/1/2019	6.39
192001177	HEID MUSIC COMPANY, INC.	2435194	11/1/2019	151.48
192001177	HEID MUSIC COMPANY, INC.	2488164	11/1/2019	12.32
192001177	HEID MUSIC COMPANY, INC.	2488078	11/1/2019	18.60
192001177	HEID MUSIC COMPANY, INC.	2255278	11/1/2019	47.95
192001177	HEID MUSIC COMPANY, INC.	2460024	11/1/2019	166.50
192001177	HEID MUSIC COMPANY, INC.	2478402	11/1/2019	47.11
192001177	HEID MUSIC COMPANY, INC.	2478524	11/1/2019	50.97
192001177	HEID MUSIC COMPANY, INC.	2471384	11/1/2019	50.75
192001177	HEID MUSIC COMPANY, INC.	2487642	11/1/2019	6.39
192001177	HEID MUSIC COMPANY, INC.	2488139	11/1/2019	10.00
192001177	HEID MUSIC COMPANY, INC.	2488726	11/1/2019	15.29
192001177	HEID MUSIC COMPANY, INC.	2491642	11/1/2019	18.45
192001177	HEID MUSIC COMPANY, INC.	2491641	11/1/2019	38.34
192001177	HEID MUSIC COMPANY, INC.		11/1/2019	0.00
192001177	HEID MUSIC COMPANY, INC.		11/1/2019	0.00
192001178	HOBART SALES AND SERVICE INC	ZB81813	11/1/2019	1,469.70
192001179	HORAK REFRIGERATION INC	40192	11/1/2019	360.50
192001180	INDIANHEAD FOODSERVICE DISTRIBUTOR	15471	11/1/2019	698.10
192001180	INDIANHEAD FOODSERVICE DISTRIBUTOR	15487	11/1/2019	1,954.22
192001181	JIRIK, SCOTT	SEP-OCT2019 ITEM	11/1/2019	73.33
192001182	KEY TO LIFE CHILDCARE CENTER, INC.	KYLF-4K-OCT19	11/1/2019	8,662.50
192001183	KINDER CARE LEARNING CTR, INC.	KIND-4K-OCT19	11/1/2019	8,137.50
192001184	KLUEVER, JACKIE	OCT2019 ITEM	11/1/2019	12.34
192001185	LB MEDWASTE INC	108180	11/1/2019	92.39
192001186	LICHTENWALD, ALLISON	LICHTENWALD102919	11/1/2019	135.25
192001187	MARA CTY CHILD DEVELOPMENT	MCCDA-4K-OCT19	11/1/2019	6,037.50
192001188	MOE, DALE	REF100419	11/1/2019	80.00
192001189	MOUNT OLIVE 4K PROGRAM	MTOL-4K-OCT19	11/1/2019	13,038.00
192001190	MUELLER, MARLEE	OCT2019 ITEM	11/1/2019	42.45
192001191	NEWMAN CATHOLIC-ST MARK	STMA-4K-OCT19	11/1/2019	8,050.50
192001192	NEWMAN CATHOLIC-ST THERESE	STTH-4K-OCT19	11/1/2019	9,652.50
192001193	NORTHWAY COMMUNICATIONS INC	110451	11/1/2019	167.14
192001193	NORTHWAY COMMUNICATIONS INC	110453	11/1/2019	73.50
192001193	NORTHWAY COMMUNICATIONS INC	110210	11/1/2019	78.10
192001193	NORTHWAY COMMUNICATIONS INC	110452	11/1/2019	67.10
192001194	PAULSON, JOHN	OCT2019 ITEM	11/1/2019	104.56
192001195	REEDE, ANDREA	11399157748077000	11/1/2019	25.94
192001196	REINHART FOODS INC	875594	11/1/2019	813.59
192001196	REINHART FOODS INC	854589	11/1/2019	618.95
192001196	REINHART FOODS INC	872762	11/1/2019	716.48
192001197	SAMUELS GROUP, INC.	12842	11/1/2019	1,536.48
192001198	SCHIRGER, DIANE	REF102419	11/1/2019	101.80
192001199	SCHOLASTIC BOOK CLUBS INC	M6874728 6	11/1/2019	280.17
192001200	SCHOOL SPECIALTY	208124133454	11/1/2019	753.98
192001200	SCHOOL SPECIALTY	208124140235	11/1/2019	551.04
192001200	SCHOOL SPECIALTY	208124159761	11/1/2019	-74.83
192001200	SCHOOL SPECIALTY	308103458477	11/1/2019	112.30
192001201	SEKEL, AMY	WOR102419	11/1/2019	35.00

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192001202	TEAM SPORTING GOODS INC	AAF014429	11/1/2019	259.00
192001203	WASILCZUK, MIKE	OCT2019 ITEM	11/1/2019	14.32
192001204	WAUSAU CHILD CARE-CEDAR CR,INC.	WACC-4K-OCT19	11/1/2019	4,987.50
192001205	WESTERGARD, KATHLEEN	SEP-OCT2019	11/1/2019	113.31
192001217	1ST PLACE TROPHY & ENGRAVING	103119	11/8/2019	453.50
192001218	ABLE DISTRIBUTING CO INC	S014735771.001	11/8/2019	443.21
192001219	ACKLEY, MEGAN	OCT2019 MILEAGE	11/8/2019	8.35
192001220	ADAMUS, AMY	OCT2019 MILEAGE	11/8/2019	224.46
192001221	ALPHA BAKING CO., INC.	190126301006	11/8/2019	518.30
192001221	ALPHA BAKING CO., INC.	190126301005	11/8/2019	118.16
192001221	ALPHA BAKING CO., INC.	190126302007	11/8/2019	71.15
192001222	AMAZON CAPITAL SERVICES	1XFK-YXFY-WGRQ	11/8/2019	152.01
192001222	AMAZON CAPITAL SERVICES	1PNK-933C-77JF	11/8/2019	59.98
192001222	AMAZON CAPITAL SERVICES	1K46-RTP6-4RRX	11/8/2019	81.17
192001222	AMAZON CAPITAL SERVICES	1XFD-QDGD-TTNN	11/8/2019	5.38
192001222	AMAZON CAPITAL SERVICES	1JYK-9Q37-PLG3	11/8/2019	18.24
192001222	AMAZON CAPITAL SERVICES	1LPD-7GHD-HJR6	11/8/2019	85.15
192001222	AMAZON CAPITAL SERVICES	1XNN-L4H9-LHM7	11/8/2019	90.94
192001222	AMAZON CAPITAL SERVICES	197X-C46Y-9LYV	11/8/2019	699.84
192001222	AMAZON CAPITAL SERVICES	1RQX-R1R1-HNCV	11/8/2019	84.07
192001222	AMAZON CAPITAL SERVICES	1YTC-VWLG-37YW	11/8/2019	100.08
192001222	AMAZON CAPITAL SERVICES	1JYK-9Q37-3FJG	11/8/2019	35.44
192001222	AMAZON CAPITAL SERVICES	136H-PNNH-6FCK	11/8/2019	226.29
192001222	AMAZON CAPITAL SERVICES	136H-PNNH-6CVG	11/8/2019	34.70
192001222	AMAZON CAPITAL SERVICES	1MVD-6N1F-1TYJ	11/8/2019	115.94
192001222	AMAZON CAPITAL SERVICES	1D6L-XVDN-6DDW	11/8/2019	151.88
192001222	AMAZON CAPITAL SERVICES	1JFP-3XPH-4WYH	11/8/2019	99.79
192001222	AMAZON CAPITAL SERVICES	1GKW-M3MR-QF1Q	11/8/2019	25.89
192001222	AMAZON CAPITAL SERVICES	1Y99-XDNH-T6D9	11/8/2019	56.98
192001222	AMAZON CAPITAL SERVICES	1WMT-YNVK-1XLD	11/8/2019	32.99
192001222	AMAZON CAPITAL SERVICES		11/8/2019	0.00
192001222	AMAZON CAPITAL SERVICES		11/8/2019	0.00
192001223	AMERICAN WELDING & GAS INC	6703520	11/8/2019	93.25
192001223	AMERICAN WELDING & GAS INC	6686179	11/8/2019	29.14
192001223	AMERICAN WELDING & GAS INC	6677039	11/8/2019	76.86
192001224	ARAMARK UNIFORM SERVICES, INC	OCT2019 FOOD	11/8/2019	574.04
192001224	ARAMARK UNIFORM SERVICES, INC	OCT2019 CUST	11/8/2019	1,575.05
192001225	ARCHIQUETTE, JEANNE	OCT2019 MILEAGE	11/8/2019	87.00
192001226	ATKINSON, SCOTT	NOV2019 ITEM	11/8/2019	10.54
192001227	BAIER, TERESE	OCT2019 MILEAGE	11/8/2019	245.34
192001227	BAIER, TERESE	OCT2019 ITEM	11/8/2019	27.88
192001228	BANKS, LISA	OCT2019 ITEM	11/8/2019	25.00
192001229	BATES, CRISTIE	OCT2019 MILEAGE	11/8/2019	78.30
192001230	BRAUN, LISA	OCT2019 CONF	11/8/2019	135.72
192001231	BRECKE, ROXANNE	OCT2019 MILEAGE	11/8/2019	73.31
192001232	BULLIS, KRISTINE	OCT2019 MILEAGE	11/8/2019	21.34
192001233	CARTER, TONIA	CARTER 11-1 (129.00)	11/8/2019	129.00
192001234	COENEN, JAMES	WOR101419	11/8/2019	30.00
192001235	DAVIES, THOMAS	OCT2019-2 ITEM	11/8/2019	11.71
192001236	DEAF HH EDUCATIONAL CONSULTING	1076	11/8/2019	2,231.25
192001237	ETCO ELECTRIC SUPPLY INC	3315320	11/8/2019	303.13
192001238	FIRST SUPPLY LLC	86474-00	11/8/2019	21.42
192001238	FIRST SUPPLY LLC	86554-00	11/8/2019	195.63

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192001238	FIRST SUPPLY LLC	86553-00	11/8/2019	36.50
192001238	FIRST SUPPLY LLC	85553-00	11/8/2019	174.11
192001238	FIRST SUPPLY LLC	86516-00	11/8/2019	330.27
192001238	FIRST SUPPLY LLC	86377-00	11/8/2019	19.80
192001238	FIRST SUPPLY LLC	86447-00	11/8/2019	21.96
192001238	FIRST SUPPLY LLC	86682-00	11/8/2019	1,076.15
192001238	FIRST SUPPLY LLC	86554-01	11/8/2019	2.17
192001238	FIRST SUPPLY LLC	86718-00	11/8/2019	103.03
192001238	FIRST SUPPLY LLC		11/8/2019	0.00
192001238	FIRST SUPPLY LLC		11/8/2019	0.00
192001239	FLETCHER, TAMRA	FLETCHER11119	11/8/2019	62.50
192001240	FOLLETT SCHOOL SOLUTIONS, INC	573352F	11/8/2019	33.38
192001240	FOLLETT SCHOOL SOLUTIONS, INC	564749F	11/8/2019	15.43
192001241	FOSTER, BRYAN	NOV2019 ITEM	11/8/2019	284.21
192001242	FRITSCH, ASHLEY	OCT2019 ITEM	11/8/2019	25.98
192001243	GILBERTSON, MOLLIE	OCT2019 MILEAGE	11/8/2019	52.72
192001244	GINGERROOT LLC	1923	11/8/2019	3,750.00
192001245	GREAT LAKES COCA-COLA DISTRIBUTION LLC	2747212694	11/8/2019	520.96
192001246	GULDAN, DONNA	OCT2019 MILEAGE	11/8/2019	223.54
192001247	HAHN, NATHAN	NOV2019 ITEM	11/8/2019	60.45
192001248	HALL, KIMBERLY	OCT2019 MILEAGE	11/8/2019	16.24
192001249	HEBEIN, HALEY	OCT2019 MILEAGE	11/8/2019	91.29
192001250	HEID MUSIC COMPANY, INC.	2252929	11/8/2019	155.07
192001250	HEID MUSIC COMPANY, INC.	2471292	11/8/2019	110.10
192001251	HELLER, LUKE	WOR11012019	11/8/2019	50.00
192001252	HENRY, JOSEPH	REF11012019	11/8/2019	60.00
192001253	HOENISCH, BENJAMIN	OCT2019 ITEM	11/8/2019	17.95
192001254	HOFFMAN, SARA	OCT2019 MILEAGE	11/8/2019	213.79
192001255	J.W. PEPPER & SON	197538674	11/8/2019	275.59
192001256	JEHN, KALLY	OCT2019 MILEAGE	11/8/2019	170.00
192001257	KOENIG, TAMMY	43739	11/8/2019	14.87
192001258	KONKOL, LOIS	OCT2019 MILEAGE	11/8/2019	251.43
192001259	KROSHUS, PATRISHA	OCT2019 MILEAGE	11/8/2019	217.67
192001260	LEE, CHEE	OCT2019 ITEM	11/8/2019	87.50
192001261	LEE, KATHLEEN	OCT2019 ITEM	11/8/2019	54.21
192001262	LEHMAN, GINA	OCT2019 MILEAGE	11/8/2019	35.15
192001263	LEPAK, MOLLY	OCT2019 MILEAGE	11/8/2019	260.77
192001264	LUNK, NICOLE	OCT2019 MILEAGE	11/8/2019	46.28
192001265	MARATHON PEST CONTROL	32347	11/8/2019	28.00
192001265	MARATHON PEST CONTROL	32346	11/8/2019	35.00
192001265	MARATHON PEST CONTROL	32351	11/8/2019	28.00
192001265	MARATHON PEST CONTROL	32352	11/8/2019	28.00
192001265	MARATHON PEST CONTROL	32354	11/8/2019	28.00
192001265	MARATHON PEST CONTROL	32356	11/8/2019	35.00
192001265	MARATHON PEST CONTROL	32357	11/8/2019	35.00
192001265	MARATHON PEST CONTROL	32377	11/8/2019	28.00
192001265	MARATHON PEST CONTROL	32378	11/8/2019	28.00
192001265	MARATHON PEST CONTROL	INV#32373	11/8/2019	28.00
192001266	MC MILLAN-HEHIR, HEATHER	OCT2019 MILEAGE	11/8/2019	31.20
192001267	MID WISCONSIN BEVERAGE	2643917	11/8/2019	297.00
192001267	MID WISCONSIN BEVERAGE	2643918	11/8/2019	368.82
192001268	MILLER, STEPHANIE	MILLER11319	11/8/2019	206.00
192001269	NANOTEK DEVICE REPAIR LLC	807	11/8/2019	1,100.00

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192001269	NANOTEK DEVICE REPAIR LLC	810	11/8/2019	1,810.00
192001269	NANOTEK DEVICE REPAIR LLC	809	11/8/2019	1,420.00
192001270	NERISON, KAREN	OCT2019 MILEAGE	11/8/2019	32.71
192001271	NORTHCENTRAL TECH COLLEGE	#001	11/8/2019	323.00
192001272	NYE, CASEY	OCT2019 CONF	11/8/2019	15.87
192001272	NYE, CASEY	OCT2019 MILEAGE	11/8/2019	73.89
192001273	OFFICE ENTERPRISES INC	451819	11/8/2019	184.00
192001273	OFFICE ENTERPRISES INC	449910	11/8/2019	1,477.00
192001274	OMNI GLASS & PAINT INC	0134610-IN	11/8/2019	450.00
192001275	PARDE, KATHY	OCT2019 MILEAGE	11/8/2019	64.26
192001276	PERNSTEINER, CHAD	OCT2019 CONF	11/8/2019	168.20
192001277	PETERSON, JODI	OCT2019 CONF	11/8/2019	27.34
192001277	PETERSON, JODI	OCT2019 MILEAGE	11/8/2019	16.24
192001278	PETH, ELIZABETH	OCT2019 MILEAGE	11/8/2019	139.32
192001279	PISCA, SARAH	PISCA103119	11/8/2019	349.50
192001280	PLACE, AMY	OCT2019 MILEAGE	11/8/2019	242.96
192001281	PLAMANN, LIBERTAD	OCT2019 MILEAGE	11/8/2019	61.19
192001282	PRAHL, TINA	OCT2019 MILEAGE	11/8/2019	181.31
192001283	RALL, MORGAN	OCT2019 MILEAGE	11/8/2019	99.41
192001284	RANK, PETER	REF11012019	11/8/2019	60.00
192001285	RICE, JULIE	OCT2019 ITEM	11/8/2019	51.30
192001286	ROCHESTER, TIMOTHY	OCT2019 MILEAGE	11/8/2019	72.96
192001287	SCHILLING, BRYAN	REF11012019	11/8/2019	60.00
192001288	SCHNECK, TRINA	OCT2019 MILEAGE	11/8/2019	192.10
192001289	SCHOLASTIC INC	20224104	11/8/2019	1,137.75
192001290	SCHOOL SPECIALTY	208124166130	11/8/2019	28.64
192001291	SCHUELLER, DAWNEEN	OCT2019 MILEAGE	11/8/2019	128.41
192001292	SCHUSTER, TERESE	OCT2019 MILEAGE	11/8/2019	58.87
192001293	SIVERTSON, TAMARA	OCT2019 ITEM	11/8/2019	109.38
192001294	SONDELSKI, TRACI	NOV2019 ITEM	11/8/2019	39.99
192001295	STASHEK, JACQUELINE	OCT2019 MILEAGE	11/8/2019	128.41
192001296	STOSKOPF, JACK	OCT2019 MILEAGE	11/8/2019	37.58
192001297	TAYLOR, JULIANN	OCT2019 MILEAGE	11/8/2019	159.79
192001298	TESKE, STEFANIE	OCT2019 MILEAGE	11/8/2019	94.66
192001299	TIENOR, JENNA	OCT2019 MILEAGE	11/8/2019	355.19
192001299	TIENOR, JENNA	OCT2019 ITEM	11/8/2019	42.00
192001300	TREPTOW, FELECITY	OCT2019 MILEAGE	11/8/2019	280.43
192001301	TRETTER, TODD	OCT2019 MILEAGE	11/8/2019	27.72
192001302	TRUCK EQUIPMENT INC.	10282-2	11/8/2019	815.02
192001303	TRZEBIATOWSKI, TAMMY	OCT2019 MILEAGE	11/8/2019	179.97
192001304	USIC LOCATING SERVICES INC	355379	11/8/2019	1,972.77
192001305	VIKING ELECTRIC SUPPLY	S003097015.002	11/8/2019	52.57
192001305	VIKING ELECTRIC SUPPLY	S003097015.001	11/8/2019	244.80
192001305	VIKING ELECTRIC SUPPLY	S003052578.001	11/8/2019	109.29
192001305	VIKING ELECTRIC SUPPLY	S003007442.001	11/8/2019	37.98
192001305	VIKING ELECTRIC SUPPLY	S003040474.001	11/8/2019	1,431.82
192001305	VIKING ELECTRIC SUPPLY	S003110765.002	11/8/2019	25.47
192001305	VIKING ELECTRIC SUPPLY	S003110765.001	11/8/2019	523.96
192001305	VIKING ELECTRIC SUPPLY		11/8/2019	0.00
192001306	WEGGE, KAREN	SEP-OCT2019 MILEAGE	11/8/2019	436.86
192001306	WEGGE, KAREN	OCT2019 CONF	11/8/2019	159.99
192001307	WEINKAUF, TONI	WEINKAUF103119	11/8/2019	821.00
192001308	WELSH, SARA	OCT2019 MILEAGE	11/8/2019	186.93

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192001309	WESTFALL, AJAY	OCT2019 MILEAGE	11/8/2019	93.14
192001310	WI PUBLIC SERVICE	2811125581	11/8/2019	49,332.02
192001311	WISCNET	15120	11/8/2019	2,400.00
192001312	WISTROM, LISA	OCT2019 ITEM	11/8/2019	123.00
192001313	WOLDT, CORINNA	OCT2019 MILEAGE	11/8/2019	52.72
192001314	ZYNDA, JENNIFER	OCT-NOV2019 MILEAGE	11/8/2019	180.67
				1,037,368.54

**49FUND BOARD CHECK REGISTER
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CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
4900263	ZIPGROW USA INC.	US1005	10/21/2019	54,778.75
4900264	B & P MECHANICAL, INC.	B&P Apay App #1	11/4/2019	27,849.35
4900265	COMPLETE OFFICE OF WISCONSIN	149001	11/4/2019	21,634.93
4900265	COMPLETE OFFICE OF WISCONSIN	149000	11/4/2019	7,383.21
4900265	COMPLETE OFFICE OF WISCONSIN	149002	11/4/2019	16,309.92
4900265	COMPLETE OFFICE OF WISCONSIN	149704	11/4/2019	7,436.76
4900266	EARTH, INC.	EARTH INC Pay. App #	11/4/2019	123,996.80
4900267	J.H. FINDORFF & SON, INC.	JH Fin Pay App #7	11/4/2019	298,612.64
4900268	MOBILE WAREHOUSE, LLC	22332, 33, .34	11/4/2019	990.00
4900269	PGA PLUMBING INC	PGA Pay App #4	11/4/2019	22,509.30
4900270	TWEET/GAROT MECHANICAL INC	Tweet Pay App #1	11/4/2019	41,606.20
4900270	TWEET/GAROT MECHANICAL INC	Tweet Pay App #2	11/4/2019	16,352.35
4900270	TWEET/GAROT MECHANICAL INC	Tweet Pay App #3	11/4/2019	10,811.95
4900271	WISCONSIN MECHANICAL SOLUTIONS, INC	WI Mech Pay App #8	11/4/2019	71,936.85
4900272	3D UNIVERSE, LLC.	22418	11/7/2019	4,537.40
4900273	ARCLIGHT DYNAMICS	11466	11/7/2019	21,430.00
4900274	BAY VERTE MACHINERY INC	380506, 496, 399,507	11/7/2019	128,006.43
4900275	BIESSE AMERICA, INC.	BIESSE#1	11/7/2019	18,150.00
4900276	BOSS LASER, LLC.	I-13404	11/7/2019	13,717.68
4900277	HYDRO-DIP	Hydro 10 22 19	11/7/2019	4,290.00
4900278	LAGUNA TOOLS	61871	11/7/2019	11,998.36
4900279	LINCOLN CONTRACTORS SUPPLY, INC.	490231	11/7/2019	2,052.92
4900280	MISSISSIPPI WELDERS SUPPLY CO., INC	867674	11/7/2019	55,561.50
192001206	AMERICAN ENGNR TESTING INC	1206371	11/4/2019	3,500.00
192001206	AMERICAN ENGNR TESTING INC	1206370	11/4/2019	3,500.00
192001207	C.D. SMITH CONSTRUCTION, INC.	CD Smith Pay App #6	11/4/2019	674,028.80
192001207	C.D. SMITH CONSTRUCTION, INC.	CD Smith Pay App #1	11/4/2019	462,650.00
192001208	FORE-FRONT MECHANICAL, INC.	ForFront Pay App 8	11/4/2019	48,367.02
192001209	MAVO SYSTEMS, LLC	6067	11/4/2019	55,514.18
192001210	MCMILLAN ELECTRIC	McMill Pay App #5	11/4/2019	13,300.00
192001211	OFFICE ENTERPRISES INC	451193 446928	11/4/2019	5,820.50
192001212	PER MAR SECURITY SERVICES, INC.	482835 481231	11/4/2019	1,800.00
192001212	PER MAR SECURITY SERVICES, INC.	PerMar Pay App #1	11/4/2019	83,918.05
192001212	PER MAR SECURITY SERVICES, INC.	PerMar Pay App #2	11/4/2019	8,304.95
192001213	QUALITY ROOFING INC	Quality Pay App #2	11/4/2019	98,166.82
192001213	QUALITY ROOFING INC	Quality Pay App #2 R	11/4/2019	153,721.33
192001213	QUALITY ROOFING INC	Quality Pay App #3 R	11/4/2019	62,634.07
192001214	TOTAL ELECTRIC, INC.	Total El Pay App #7	11/4/2019	90,725.00
192001215	VAN ERT ELECTRIC COMPANY INC.	Van Pay App #3	11/4/2019	19,214.70
192001215	VAN ERT ELECTRIC COMPANY INC.	Van Pay App #1 West	11/4/2019	22,895.00
192001216	NEXUS SOLUTIONS, LLC	937	11/5/2019	568,834.40
192001216	NEXUS SOLUTIONS, LLC	938	11/5/2019	89,843.49

3,448,691.61

		Beginning		2019-20		2019-20		Ending											
Fd	T	Loc	Obj	Func	Prj	Dept	Job	Fd	T	Loc	Obj	Func	Prj	Dept	Job	Balance	FYTD Credits	FYTD Debits	Balance
10	A	000	000	711000	000	000	000	GENERAL FUND/CLAIM ON CASH								-3,177,814.66	35,196,180.27	38,455,965.36	81,970.43
10	A	000	000	711100	000	000	000	GENERAL FUND/PAYROLL CLEARANCE ACCOUNT								0.00	12,445,733.59	12,445,733.59	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								11,933,621.42	32,166,045.49	20,968,264.97	735,840.90
10	A	000	000	712999	000	000	000	GENERAL FUND/WISC INVESTMENT ACCOUNT, PMA								503,796.56	507,000.00	3,546.94	343.50
10	A	000	000	713100	000	000	000	GENERAL FUND/TAXES RECEIVABLE								6,847,893.57	6,847,893.57	20,332,789.00	20,332,789.00
10	A	000	000	713200	000	000	000	GENERAL FUND/ACCOUNTS RECEIVABLE								16,165.54	15,877.54	0.00	288.00
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								6,917.46	6,917.46	0.00	0.00
10	A	000	000	715200	000	000	000	GENERAL FUND/OTHER WI DISTRICTS								3,665.53	3,665.53	0.00	0.00
10	A	000	000	715500	000	000	000	GENERAL FUND/DUE FROM STATE GOVERNMENT								896,315.83	896,315.83	0.00	0.00
10	A	000	000	715600	000	000	000	GENERAL FUND/DUE FROM FED GOVERNMENT								176,796.94	176,796.94	0.00	0.00
10	A	000	000	717000	000	000	000	GENERAL FUND/PREPAID EXPENSE								590.00	590.00	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								0.00	0.00	0.00	0.00
10	L	000	000	811200	000	000	000	GENERAL FUND/ACCOUNTS PAYABLE								-400,291.27	7,164,441.43	7,564,732.70	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								-48,818.08	437,678.22	486,496.30	0.00
10	L	000	000	811611	000	000	000	GENERAL FUND/FICA								-220,386.46	1,865,789.24	2,086,175.70	0.00
10	L	000	000	811612	000	000	000	GENERAL FUND/FEDERAL INCOME TAX								0.00	1,121,368.69	1,121,368.69	0.00
10	L	000	000	811613	000	000	000	GENERAL FUND/STATE INCOME TAX								-148,403.82	726,797.93	875,201.75	0.00
10	L	000	000	811620	000	000	000	GENERAL FUND/RETIREMENT DEDUCTION								-652,403.33	1,937,767.14	2,378,072.65	-212,097.82
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								-8,898.22	53,397.64	58,783.06	-3,512.80
10	L	000	000	811634	000	000	000	GENERAL FUND/SPOUSE/DEP'DT LIFE INSURANCE								-2,102.32	4,151.00	3,847.26	-2,406.06

		Beginning	2019-20	2019-20	Ending	
		Balance	FYTD Credits	FYTD Debits	Balance	
Fd	T Loc Obj Func Prj DeptJob	Fd T Loc Obj Func Prj DeptJob				
10	L 000 000 811635 000 000 000	GENERAL FUND/DEPENDENT CARE - CHPT125	-11,559.92	40,291.97	30,993.37	-20,858.52
10	L 000 000 811636 000 000 000	GENERAL FUND/DENTAL-PPO CHAPTER 125	0.00	0.00	0.00	0.00
10	L 000 000 811637 000 000 000	GENERAL FUND/HEALTH-CHAPTER 125	0.00	0.00	0.00	0.00
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	-4,128.36	30,420.76	27,691.25	-6,857.87
10	L 000 000 811640 000 000 000	GENERAL FUND/UNITED WAY	0.00	5,755.46	5,755.46	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	78,690.77	13,699.31	-64,991.46
10	L 000 000 811644 000 000 000	GENERAL FUND/DENTAL INS. - SELF PAY	0.00	7,044.03	0.00	-7,044.03
10	L 000 000 811645 000 000 000	GENERAL FUND/LIFE INS - EMPLOYER CONTR	-21,150.35	31,819.64	34,894.99	-18,075.00
10	L 000 000 811647 000 000 000	GENERAL FUND/LIMITED FLEX PLAN-CHAPTER 125	-2,698.04	3,136.26	2,694.88	-3,139.42
10	L 000 000 811648 000 000 000	GENERAL FUND/SUPPLEMENTAL LIFE INSURANCE	-3,565.27	15,362.22	13,860.06	-5,067.43
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	3,259.66	3,259.66	0.00
10	L 000 000 811655 000 000 000	GENERAL FUND/V VISION PLAN	-492.98	12,557.52	14,716.85	1,666.35
10	L 000 000 811656 000 000 000	GENERAL FUND/V SHORT TERM DISABILITY	4,054.12	21,816.62	20,131.09	2,368.59
10	L 000 000 811665 000 000 000	GENERAL FUND/ROTH 403(b)	0.00	26,298.50	26,298.50	0.00
10	L 000 000 811670 000 000 000	GENERAL FUND/TSA'S	0.00	297,533.30	297,533.30	0.00
10	L 000 000 811673 000 000 000	GENERAL FUND/RETIREE HEALTH	0.00	41,253.24	263.45	-40,989.79
10	L 000 000 811674 000 000 000	GENERAL FUND/RETIREE DENTAL	0.00	2,806.76	0.00	-2,806.76
10	L 000 000 811675 000 000 000	GENERAL FUND/RETIREE LIFE	0.00	0.00	0.00	0.00
10	L 000 000 811699 000 000 000	GENERAL FUND/MISCELLANEOUS	0.00	23,278.74	23,278.74	0.00
10	L 000 000 811700 000 000 000	GENERAL FUND/INTEREST PAYABLE	0.00	0.00	0.00	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	26,209,957.40	26,209,957.40	0.00
10	L 000 000 811820 000 000 000	GENERAL FUND/VOUCHERS PAYABLE	-3,543,579.82	0.00	3,543,579.82	0.00
10	L 000 000 812000 000 000 000	GENERAL FUND/DUE TO OTHER FUNDS	-1,183,436.25	0.00	1,183,436.25	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	729,245.00	0.00	-729,245.00
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	0.00	0.00	0.00	0.00
10	L 000 000 816905 000 000 000	GENERAL FUND/DEFERRED REVENUE-OTHER ICE USE	-5,046.40	0.00	5,046.40	0.00
10	L 000 000 816909 000 000 000	GENERAL FUND/DEF.REV.-HS HOCKEY	-720.00	0.00	720.00	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	-799,251.06	3,630,986.92	4,207,220.33	-223,017.65
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	-150,000.00	375,131.26	432,774.69	-92,356.57

Fd T Loc Obj Func		Prj DeptJob		Fd T Loc Obj Func		Prj DeptJob		Beginning	2019-20		2019-20		Ending
								Balance	FYTD	Credits	FYTD	Debits	Balance
10	L	000	000	819107	000	000	000	GENERAL FUND/CONF ROOM A - ED IMPROVEMENT	0.00	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	0.00
10	L	000	000	842350	000	000	000	GENERAL FUND/38 FUND TAXABLE BONDS	0.00	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	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	0.00
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	4,926.47	1,451,983.50	938,271.23		-508,785.80
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	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)	-9,670,976.83	32,913,147.25	23,709,129.29		-18,874,994.79
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	167,526,184.29	167,526,184.29		0.00

Fd T Loc		Obj Func		Prj DeptJob		Fd T Loc		Obj Func		Prj DeptJob		Beginning	2019-20	2019-20	Ending
												Balance	FYTD Credits	FYTD Debits	Balance
27	A	000	000	711000	000	000	000	SPECIAL	EDUCATION	FUND/CLAIM	ON CASH	669,496.26	3,672,833.14	689,358.58	-2,313,978.30
27	A	000	000	711100	000	000	000	SPECIAL	EDUCATION	FUND/PAYROLL	CLEARANCE ACCOUNT	0.00	3,353,530.17	3,353,530.17	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	580,970.01	580,970.01	0.00
27	A	000	000	713200	000	000	000	SPECIAL	EDUCATION	FUND/ACCOUNTS	RECEIVABLE	0.00	0.00	0.00	0.00
27	A	000	000	714100	000	000	000	SPECIAL	EDUCATION	FUND/DUE	FROM OTHER FUNDS	0.00	0.00	0.00	0.00
27	A	000	000	715420	000	000	000	SPECIAL	EDUCATION	FUND/DUE	FROM CESA	0.00	0.00	0.00	0.00
27	A	000	000	715500	000	000	000	SPECIAL	EDUCATION	FUND/DUE	FROM STATE GOVERNMENT	11,863.40	276,407.90	264,544.50	0.00
27	A	000	000	715600	000	000	000	SPECIAL	EDUCATION	FUND/DUE	FROM FED GOVERNMENT	317,493.68	317,493.68	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	-59,557.69	227,141.13	286,698.82	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		-9,304.18	0.00	9,304.18	0.00
27	L	000	000	811611	000	000	000	SPECIAL	EDUCATION	FUND/FICA		-39,783.23	0.00	39,783.23	0.00
27	L	000	000	811620	000	000	000	SPECIAL	EDUCATION	FUND/RETIREMENT	DEDUCTION	-42,367.82	0.00	42,367.82	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	-2,220.21	0.00	2,220.21	0.00
27	L	000	000	811645	000	000	000	SPECIAL	EDUCATION	FUND/LIFE	INS - EMPLOYER CONTR	-1,097.85	0.00	1,097.85	0.00
27	L	000	000	811815	000	000	000	SPECIAL	EDUCATION	FUND/NET	EFT PAYABLE	0.00	4,942,044.43	4,942,044.43	0.00
27	L	000	000	811820	000	000	000	SPECIAL	EDUCATION	FUND/VOUCHERS	PAYABLE	-646,839.59	0.00	646,839.59	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	-181,495.82	0.00	181,495.82	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	-16,186.95	0.00	16,186.95	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	116,108.94	97,144.21	-18,964.73
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	1,398,820.38	3,731,763.41	2,332,943.03
27	-	-	-	-	-	-	-	-	-	-	-	0.00	14,885,349.78	14,885,349.78	0.00

		Beginning		2019-20		2019-20		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	1,205,657.64	589,312.08	579,577.67	1,195,923.23
50	A	000	000	711100	000	000	000	FOOD SERVICE FUND/PAYROLL CLEARANCE ACCOUNT	0.00	347,713.04	347,713.04	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	233,518.83	233,518.83	0.00
50	A	000	000	713200	000	000	000	FOOD SERVICE FUND/ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00
50	A	000	000	714100	000	000	000	FOOD SERVICE FUND/DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
50	A	000	000	715600	000	000	000	FOOD SERVICE FUND/DUE FROM FED GOVERNMENT	49,812.00	49,812.00	0.00	0.00
50	L	000	000	000000	000	000	000	FOOD SERVICE FUND/N/A	0.00	0.00	0.00	0.00
50	L	000	000	811200	000	000	000	FOOD SERVICE FUND/ACCOUNTS PAYABLE	-7,911.70	228,596.11	236,507.81	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	-215.06	0.00	215.06	0.00
50	L	000	000	811611	000	000	000	FOOD SERVICE FUND/FICA	-919.55	0.00	919.55	0.00
50	L	000	000	811620	000	000	000	FOOD SERVICE FUND/RETIREMENT DEDUCTION	-1,008.23	0.00	1,008.23	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	380,698.06	380,698.06	0.00
50	L	000	000	811820	000	000	000	FOOD SERVICE FUND/VOUCHERS PAYABLE	-15,392.19	0.00	15,392.19	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	-91,785.74	0.00	0.00	-91,785.74
50	L	000	000	817101	000	000	000	FOOD SERVICE FUND/SECURITY PREMIUM PAYABLE	0.00	0.00	0.00	0.00
50	L	000	000	817150	000	000	000	FOOD SERVICE FUND/HRA PAYABLE	0.00	0.00	0.00	0.00
50	L	000	000	817200	000	000	000	FOOD SERVICE FUND/DENTAL-CLAIMS PAYABLE	0.00	0.00	0.00	0.00
50	Q	000	000	000000	000	000	000	FOOD SERVICE FUND/N/A	0.00	0.00	0.00	0.00
50	Q	000	000	931000	000	000	000	FOOD SERVICE FUND/FUND BALANCE-RESERVED	0.00	574.02	320.02	-254.00
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	-1,138,330.17	549,340.94	583,694.62	-1,103,976.49
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	2,379,565.08	2,379,565.08	0.00

						Beginning	2019-20		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	52,414.56	568,227.36	460,435.17	-55,377.63
80	A	000	000	711001	000 000 000	COMMUNITY SERVICE FUND/COMM SERV MINIMUM BALANCE	250.00	0.00	0.00	250.00
80	A	000	000	711100	000 000 000	COMMUNITY SERVICE FUND/PAYROLL CLEARANCE ACCOUNT	0.00	351,351.16	351,351.16	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	250,000.00	250,000.00
80	A	000	000	713200	000 000 000	COMMUNITY SERVICE FUND/ACCOUNTS RECEIVABLE	71,944.03	71,944.03	0.00	0.00
80	A	000	000	713205	000 000 000	COMMUNITY SERVICE FUND/RECEIVABLE UNCOLLECTED	2,273.67	2,231.67	0.00	42.00
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	-4,208.60	166,302.27	170,510.87	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	-525.35	0.00	525.35	0.00
80	L	000	000	811611	000 000 000	COMMUNITY SERVICE FUND/FICA	-2,246.36	0.00	2,246.36	0.00
80	L	000	000	811620	000 000 000	COMMUNITY SERVICE FUND/RETIREMENT DEDUCTION	-1,138.18	0.00	1,138.18	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	428,045.85	428,045.85	0.00
80	L	000	000	811820	000 000 000	COMMUNITY SERVICE FUND/VOUCHERS PAYABLE	-36,279.91	0.00	36,279.91	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	-3,210.00	0.00	3,210.00	0.00
80	L	000	000	816901	000 000 000	COMMUNITY SERVICE FUND/DEFER.REV.-YOUTH ACTIVITY FEES	-40,846.01	0.00	40,846.01	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	-18,227.19	0.00	18,227.19	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	0.00	0.00	0.00	0.00
80	L	000	000	816908	000 000 000	COMMUNITY SERVICE FUND/DEF.REV.-GPH BUILDING RENTAL	-1,325.00	0.00	1,325.00	0.00
80	L	000	000	816909	000 000 000	COMMUNITY SERVICE FUND/DEF.REV.-HS HOCKEY	0.00	0.00	0.00	0.00
80	L	000	000	816911	000 000 000	COMMUNITY SERVICE FUND/DEF. REVENUE - MEMBERSHIPS	-6,567.64	0.00	6,567.64	0.00
80	L	000	000	816913	000 000 000	COMMUNITY SERVICE FUND/REF. REV.-GHF CONCESSIONS	0.00	0.00	0.00	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		2019-20		2019-20		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	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	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	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	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	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	0.00	0.00	0.00
80	Q	000	000	936900	000	000	000	COMMUNITY SERVICE FUND/Fund Balance-Restricted Other	-13,338.02	830,133.86	647,527.51				-195,944.37
80	Q	000	000	938900	000	000	000	COMMUNITY SERVICE FUND/Assigned Fund Balance	0.00	0.00	0.00	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	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	0.00	0.00	0.00
80	-	---	---	-----	---	---	---		0.00	2,418,236.20	2,418,236.20				0.00

				Beginning	2019-20	2019-20	Ending
				Balance	FYTD Credits	FYTD Debits	Balance
Fd T Loc Obj Func	Prj DeptJob	Fd T Loc Obj Func	Prj DeptJob				
Grand Asset Totals				19,591,256.43	98,678,361.29	99,317,298.99	20,230,194.13
Grand Liability Totals				-8,433,537.88	51,270,865.17	58,184,186.07	-1,520,216.98
Grand Equity Totals				-11,157,718.55	37,260,108.89	29,707,850.29	-18,709,977.15
Grand Totals				0.00	187,209,335.35	187,209,335.35	0.00

Number of Accounts: 220

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

REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.
 REPORT TITLE: GENERAL INPUT BUDGET TRANSFERS
 REQUESTED BY: ggadke DATE: 11/13/19
 PROGRAM NAME: fin/3amgip01. TIME: 8:54:24 AM
 COPIES: 1 LPI: 6
 RUN ON SERVER: yes CREATE ASCII FILE: NO

BATCHES SELECTED:	POST DATE	BATCH #	DESCRIPTION
	11/13/2019	19-00118	Purchase equipment for hearing impaired stude
	11/13/2019	19-00117	Transfer to cover higher than anticipated cos
	11/13/2019	19-00116	transfer to align Educator Effectiveness budg
	11/13/2019	19-00115	funds for office furniture no longer covered
	11/13/2019	19-00114	to cover Heid music bill for sheet music for
	11/11/2019	19-00113	TO COVER STARTUP COST OF THE NEW POPCORN FAVO
	11/11/2019	19-00112	Tr funds for Twin Oaks Busing
	11/11/2019	19-00111	GASB 84 Transfers out of 900 Department Serie
	11/08/2019	19-00110	Transfer Parochial Set-Aside funds to correct
	11/08/2019	19-00109	to cover book order for "His hideous heart 13
	11/08/2019	19-00108	to cover Behringer x air digital mixer for Jo
	11/06/2019	19-00107	to cover t shirts for Choir for Christie Bate
	11/06/2019	19-00106	to cover food reimbursement for Tammy Siverts
	11/06/2019	19-00105	Transfer to cover cost of custom IEP Forms -
	11/06/2019	19-00104	funds for office furniture not funded by refe
	11/05/2019	19-00103	SH FACE - DCE Culinary DC Training Food -Hudd
	11/05/2019	19-00102	SH Tech ed Woodworkers Career Alliance of NA
	11/05/2019	19-00101	TRANSFER TO COVER ADDITIONAL REPAIRS TO FITNE
	11/05/2019	19-00100	Cover Galvanized sheet metal purchase - Roche
	11/04/2019	19-00099	to cover book order Intercepts, Ninth House,
	11/03/2019	19-00098	Point of Convergence submittable subscription
	11/03/2019	19-00097	to cover a creative writing online subscripti
	10/30/2019	19-00096	to cover McGraw AAA the common core books gra
	10/30/2019	19-00095	to cover Fluency matters for Jennifer Kindlar
	10/30/2019	19-00094	to cover a mounted plaque from Quill and Scro
	10/30/2019	19-00093	to cover Heid invoice #2252929 for Essential
	10/30/2019	19-00092	to cover hotel at the Super 8 for Madison con
	10/28/2019	19-00091	Mrs. Martin requested transfer from Supply Ac
	10/24/2019	19-00089	Transfer monies from 440 to 411 for Pitsco pu

BATCHES SELECTED:	POST DATE	BATCH #	DESCRIPTION
	10/24/2019	19-00088	Transfer of monies from 310 to 411 cover Pits
	10/24/2019	19-00087	Transfer monies from 440 to 411 acct
	10/23/2019	19-00086	Transfer to cover higher than anticipated cos
	10/23/2019	19-00085	SH Tech Ed Business Class -College Start Up G
	10/23/2019	19-00084	Transfer to cover unexpected costs for classr
	10/23/2019	19-00083	transfer to purchase resources for interventi
	10/23/2019	19-00074	SHORTFALL IN TRAVEL ACCOUNT FOR SUMMER CAMP
	10/22/2019	19-00082	Transfer to cover higher than anticipated cos
	10/22/2019	19-00081	transfer to help cover bussing cost for Everg
	10/21/2019	19-00080	paper for high school and front office use
	10/21/2019	19-00079	to cover Heid music stand Julie Burgess
	10/21/2019	19-00078	to cover McGraw hill flip books for Jack Mich
	10/18/2019	19-00077	to cover book order for Rebecca Searing
	10/17/2019	19-00076	funds for staff tshirts

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00118	Purchase equipment for hearing impaired stude	2019-2020	11/13/2019	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		Purchase equipment for hearing impaired students - not anticipated	27 E 809 310 156100 019 809 000		11/12/2019	0.00	4,100.00
2		Purchase equipment for hearing impaired students - not anticipated; equipment requested by H.Collins and C.Graff (student at Riverside)	27 E 809 440 156100 019 809 000		11/12/2019	4,100.00	0.00
TOTALS						4,100.00	4,100.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00117	Transfer to cover higher than anticipated cos	2019-2020	11/13/2019	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 procedural safeguards	27 E 809 411 158000 341 809 000		11/12/2019	0.00	220.00
2		Transfer to cover higher than anticipated cost of procedural safeguards	27 E 809 353 263300 341 809 000		11/12/2019	220.00	0.00
TOTALS						220.00	220.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00116	transfer to align Educator Effectiveness budg	2019-2020	11/13/2019	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 align Educator Effectiveness budget with grant application	10 E 809 100 221300 583 809 205		11/12/2019	0.00	7,398.00
2		transfer to align Educator Effectiveness budget with grant application	10 E 809 212 221300 583 809 205		11/12/2019	0.00	496.00
3		transfer to align Educator Effectiveness budget with grant application	10 E 809 222 221300 583 809 205		11/12/2019	0.00	566.00
4		transfer to align Educator Effectiveness budget with grant application	10 E 809 310 221300 583 809 000		11/12/2019	8,460.00	0.00
TOTALS						8,460.00	8,460.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00115	funds for office furniture no longer covered	2019-2020	11/13/2019	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 for office furniture no longer covered by referendum	10 E 300 411 241000 000 241 000		11/12/2019	0.00	72.00
2		funds for office furniture no longer covered by referendum	10 E 300 440 241000 000 241 000		11/12/2019	72.00	0.00
TOTALS						72.00	72.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00114	to cover Heid music bill for sheet music for	2019-2020	11/13/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Heid music bill for sheet music for Josh Ulrich	10 E 300 411 125004 000	125 000	11/12/2019	0.00	17.61
2		to cover Heid music bill for sheet music for Josh Ulrich	10 E 300 473 125004 000	125 000	11/12/2019	17.61	0.00
TOTALS						17.61	17.61

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00113	TO COVER STARTUP COST OF THE NEW POPCORN FAVO	2019-2020	11/11/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		EQUIPMENT>\$5000.00 PURCHASE ACCOUNT	80 E 861 551 253300 000	300 000	11/11/2019	0.00	4,200.00
2		PURCHASE OF POPCORN SYSTEM	80 E 861 440 395000 000	640 000	11/11/2019	4,200.00	0.00
TOTALS						4,200.00	4,200.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00112	Tr funds for Twin Oaks Busing	2019-2020	11/11/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Tr funds Twin Oaks Busing - Sutton	10 E 108 411 110000 000	102 000	11/11/2019	0.00	54.52
2		Tr funds Twin Oaks Busing - Sutton	10 E 108 341 256770 000	102 000	11/11/2019	54.52	0.00
3		Tr funds Twin Oaks Busing - Streveler & Sjoberg	10 E 108 411 110000 000	102 000	11/11/2019	0.00	92.09
4		Tr funds Twin Oaks Busing - Streveler & Sjoberg	10 E 108 341 256770 000	102 000	11/11/2019	92.09	0.00
TOTALS						146.61	146.61

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00111	GASB 84 Transfers out of 900 Department Serie	2019-2020	11/11/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		GASB 84 Transfers	10 R 860 293 500000 000	999 000	11/08/2019	40,000.00	0.00
2		GASB 84 Transfers	10 R 860 293 500000 000	860 000	11/08/2019	0.00	40,000.00
3		GASB 84 Transfers	80 R 860 272 310000 000	920 000	11/08/2019	64,580.00	0.00
4		GASB 84 Transfers	80 R 860 272 310000 000	860 000	11/08/2019	0.00	64,580.00
5		GASB 84 Transfers	80 R 860 272 392000 000	930 000	11/08/2019	6,500.00	0.00
6		GASB 84 Transfers	80 R 860 272 392000 000	860 000	11/08/2019	0.00	6,500.00
7		GASB 84 Transfers	80 R 860 272 393000 000	940 000	11/08/2019	91,350.00	0.00
8		GASB 84 Transfers	80 R 860 272 393000 000	860 000	11/08/2019	0.00	91,350.00
9		GASB 84 Transfers	80 R 860 272 393000 000	941 000	11/08/2019	6,400.00	0.00
10		GASB 84 Transfers	80 R 860 272 393002 000	860 000	11/08/2019	0.00	6,400.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00111	GASB 84 Transfers out of 900 Department Serie	2019-2020	11/11/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED							
11		GASB 84 Transfers	80 R 861 293 393000 000 910 000		11/08/2019	36,050.00	0.00
12		GASB 84 Transfers	80 R 861 293 393000 000 861 000		11/08/2019	0.00	36,050.00
13		GASB 84 Transfers	80 R 861 293 393000 000 924 000		11/08/2019	7,300.00	0.00
14		GASB 84 Transfers	80 R 861 293 393000 000 861 000		11/08/2019	0.00	7,300.00
15		GASB 84 Transfers	80 R 862 272 390000 000 940 000		11/08/2019	2,000.00	0.00
16		GASB 84 Transfers	80 R 862 272 390000 000 862 000		11/08/2019	0.00	2,000.00
TOTALS						254,180.00	254,180.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00110	Transfer Parochial Set-Aside funds to correct	2019-2020	11/08/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer Parochial Set-Aside funds to correct account per A.Nelson	27 E 809 411 156600 341 809 000		11/07/2019	0.00	8,370.00
2		Transfer Parochial Set-Aside funds to correct account per A.Nelson	27 E 809 411 156600 341 012 000		11/07/2019	8,370.00	0.00
TOTALS						8,370.00	8,370.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00109	to cover book order for "His hideous heart 13	2019-2020	11/08/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover book order for "His hideous heart 13 of Edgar Allan Poe's most unsettling tales reimagined R Searing	10 E 300 411 122000 000 122 000		11/06/2019	0.00	114.24
2		to cover book order for "His hideous heart 13 of Edgar Allan Poe's most unsettling tales reimagined R Searing	10 E 300 479 122000 000 122 000		11/06/2019	114.24	0.00
TOTALS						114.24	114.24

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00108	to cover Behringer x air digital mixer for Jo	2019-2020	11/08/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover Behringer x air digital mixer for Josh Ulrich	10 E 300 473 125004 000 125 000		11/06/2019	0.00	299.99
2		to cover Behringer x air digital mixer for Josh Ulrich	10 E 300 440 125004 000 125 000		11/06/2019	299.99	0.00
TOTALS						299.99	299.99

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00107	to cover t shirts for Choir for Christie Bate	2019-2020	11/06/2019	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		to cover t shirts for Choir for Christie Bates	10 E 400 411 125004 000	125 000	11/06/2019	0.00	192.00
2		to cover t shirts for Choir for Christie Bates	10 E 400 420 125004 000	125 000	11/06/2019	192.00	0.00
TOTALS						192.00	192.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00106	to cover food reimbursement for Tammy Siverts	2019-2020	11/06/2019	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		to cover food reimbursement for Tammy Sivertson for book tasting activity	10 E 200 411 122000 000	122 000	11/06/2019	0.00	9.38
2		to cover food reimbursement for Tammy Sivertson for book tasting activity	10 E 200 415 122000 000	122 000	11/06/2019	9.38	0.00
TOTALS						9.38	9.38

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00105	Transfer to cover cost of custom IEP Forms -	2019-2020	11/06/2019	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 cost of custom IEP Forms - Oasys	27 E 809 411 158000 341	809 000	11/05/2019	0.00	220.00
2		Transfer to cover cost of custom IEP Forms - Oasys	27 E 809 362 223300 341	809 000	11/05/2019	220.00	0.00
TOTALS						220.00	220.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00104	funds for office furniture not funded by refe	2019-2020	11/06/2019	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 for office furniture not funded by referendum	10 E 310 341 256740 000	160 000	11/05/2019	0.00	1,000.00
2		funds for office furniture not funded by referendum	10 E 300 411 241000 000	241 000	11/05/2019	0.00	477.00
3		funds for office furniture not funded by referendum	10 E 300 440 241000 000	241 000	11/05/2019	1,477.00	0.00
TOTALS						1,477.00	1,477.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00103	SH FACE - DCE Culinary DC Training Food -Hudd	2019-2020	11/05/2019	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		SH FACE - DCE Culinary DC Training Food -Huddleston	10 E 809 440 136000 577 809 000		11/05/2019	0.00	192.00
2		SH FACE - DCE Culinary DC Training Food -Huddleston	10 E 809 415 136000 577 809 000		11/05/2019	192.00	0.00
TOTALS						192.00	192.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00102	SH Tech ed Woodworkers Career Alliance of NA	2019-2020	11/05/2019	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		SH Tech ed Woodworkers Career Alliance of NA membership- Pernstiener	10 E 809 440 136000 577 809 000		11/05/2019	0.00	305.00
2		SH Tech ed Woodworkers Career Alliance of NA membership- Pernstiener	10 E 809 940 136000 577 809 000		11/05/2019	305.00	0.00
TOTALS						305.00	305.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00101	TRANSFER TO COVER ADDITIONAL REPAIRS TO FITNE	2019-2020	11/05/2019	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		EQUIPMENT PURCHASE ADDITION	80 E 861 551 253300 000 300 000		11/05/2019	0.00	2,000.00
2		EQUIPMENT COMPONENTS/REPAIRS	80 E 861 460 253300 000 300 000		11/05/2019	2,000.00	0.00
TOTALS						2,000.00	2,000.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00100	Cover Galvanized sheet metal purchase - Roche	2019-2020	11/05/2019	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		Cover Galvanized sheet metal purchase - Rochester	10 E 200 440 136000 000 136 000		11/05/2019	0.00	186.39
2		Cover Galvanized sheet metal purchase - Rochester	10 E 200 411 136000 000 136 000		11/05/2019	186.39	0.00
TOTALS						186.39	186.39

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00099	to cover book order Intercepts, Ninth House,	2019-2020	11/04/2019	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		to cover book order Intercepts, Ninth House, Out of Salem, Jackpot, Thirteen Doorways, Wolves Behind	10 E 300 481 122000 000 122 000		11/04/2019	0.00	99.23

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00099	to cover book order Intercepts, Ninth House,	2019-2020	11/04/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED							
2		to cover book order Intercepts, Ninth House, Out of Salem, Jackpot, Thirteen Doorways, Wolves Behind	10 E 300 479 122000 000 122 000		11/04/2019	99.23	0.00
TOTALS						99.23	99.23

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00098	Point of Convergence submittable subscription	2019-2020	11/03/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Inflated printing of commencement programs and copier maintenance but shouldn't need this little bit	10 E 400 354 120000 000 241 000		11/01/2019	0.00	70.00
2		Point of Convergence submittable subscription	10 E 400 360 120000 000 241 000		11/01/2019	70.00	0.00
TOTALS						70.00	70.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00097	to cover a creative writing online subscrip	2019-2020	11/03/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover a creative writing online subscription at Submittable.com for Matt Cepress	10 E 400 411 122000 000 122 000		11/01/2019	0.00	300.00
2		to cover a creative writing online subscription at Submittable.com for Matt Cepress	10 E 400 360 122000 000 122 000		11/01/2019	300.00	0.00
TOTALS						300.00	300.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
19-00096	to cover McGraw AAA the common core books gra	2019-2020	10/30/2019	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover McGraw AAA the common core books grades 8,9 and 10 Rebecca Searing	10 E 300 411 122000 000 122 000		10/30/2019	0.00	35.16
2		to cover McGraw AAA the common core books grades 8,9 and 10 Rebecca Searing	10 E 300 479 122000 000 122 000		10/30/2019	35.16	0.00
TOTALS						35.16	35.16

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00095	to cover Fluency matters for Jennifer Kindlar	2019-2020	10/30/2019	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		to cover Fluency matters for Jennifer Kindlarski	10 E 200 411 123000 000	123 000	10/30/2019	0.00	61.00
2		to cover Fluency matters for Jennifer Kindlarski	10 E 200 480 123000 000	123 000	10/30/2019	61.00	0.00
TOTALS						61.00	61.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00094	to cover a mounted plaque from Quill and Scro	2019-2020	10/30/2019	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		to cover a mounted plaque from Quill and Scroll Len Fike	10 E 400 481 122435 000	122 000	10/30/2019	0.00	40.00
2		to cover a mounted plaque from Quill and Scroll Len Fike	10 E 400 411 122435 000	122 000	10/30/2019	40.00	0.00
TOTALS						40.00	40.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00093	to cover Heid invoice #2252929 for Essential	2019-2020	10/30/2019	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		to cover Heid invoice #2252929 for Essential tech for instruments Ben Burish	10 E 300 310 125002 000	125 000	10/29/2019	0.00	125.00
2		to cover Heid invoice #2252929 for Essential tech for instruments Ben Burish	10 E 300 473 125002 000	125 000	10/29/2019	125.00	0.00
TOTALS						125.00	125.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00092	to cover hotel at the Super 8 for Madison con	2019-2020	10/30/2019	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		to cover hotel at the Super 8 for Madison conference Ben B	10 E 300 411 125002 000	125 000	10/29/2019	0.00	7.54
2		to cover hotel at the Super 8 for Madison conference Ben B	10 E 300 342 125002 000	125 000	10/29/2019	7.54	0.00
TOTALS						7.54	7.54

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00091	Mrs. Martin requested transfer from Supply Ac	2019-2020	10/28/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Mrs. Martin requested transfer from Supply Acct #411 to Acct#440	10 E 200 411 222200 000	220 000	10/28/2019	0.00	297.50
2		Mrs. Martin requested transfer from Supply Acct #411 to Acct#440	10 E 200 440 222200 000	220 000	10/28/2019	297.50	0.00
TOTALS						297.50	297.50

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00089	Transfer monies from 440 to 411 for Pitsco pu	2019-2020	10/24/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer monies from 440 to 411 for Pitsco purchase	10 E 200 440 136000 000	136 000	10/24/2019	0.00	25.20
2		Transfer monies from 440 to 411 for Pitsco purchase	10 E 200 411 136000 000	136 000	10/24/2019	25.20	0.00
TOTALS						25.20	25.20

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00088	Transfer of monies from 310 to 411 cover Pits	2019-2020	10/24/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer of monies from 310 to 411 cover Pitsco Purchase	10 E 200 310 136000 000	136 000	10/24/2019	0.00	400.00
2		Transfer of monies from 310 to 411 cover Pitsco Purchase	10 E 200 411 136000 000	136 000	10/24/2019	400.00	0.00
TOTALS						400.00	400.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00087	Transfer monies from 440 to 411 acct	2019-2020	10/24/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer monies from 440 to 411 acct	10 E 200 440 136000 000	136 000	10/24/2019	0.00	288.41
2		Transfer monies from 440 to 411 acct	10 E 200 411 136000 000	136 000	10/24/2019	288.41	0.00
TOTALS						288.41	288.41

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00086	Transfer to cover higher than anticipated cos	2019-2020	10/23/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to cover higher than anticipated cost of director dues and fees	27 E 809 411 158000 341	809 000	10/23/2019	0.00	210.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00086	Transfer to cover higher than anticipated cos	2019-2020	10/23/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED							
2		Transfer to cover higher than anticipated cost of director dues and fees - WCASS annual membership is \$400, not \$200. Additional Reading League subscription for Weller	27 E 809 940 223300 341 809 000		10/23/2019	210.00	0.00
TOTALS						210.00	210.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00085	SH Tech Ed Business Class -College Start Up G	2019-2020	10/23/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		SH Tech Ed Business Class -College Start Up Guide	10 E 300 440 132000 000 132 000		10/23/2019	0.00	20.98
2		SH Tech Ed Business Class -College Start Up Guide	10 E 300 411 132000 000 132 000		10/23/2019	20.98	0.00
TOTALS						20.98	20.98

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00084	Transfer to cover unexpected costs for classr	2019-2020	10/23/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to cover unexpected costs for classroom furniture	27 E 809 411 158000 341 809 000		10/23/2019	0.00	520.00
2		Transfer to cover unexpected costs for classroom furniture	27 E 809 440 158000 341 809 000		10/23/2019	520.00	0.00
TOTALS						520.00	520.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS		
19-00083	transfer to purchase resources for interventi	2019-2020	10/23/2019	Submit Transfer	History		
LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer to purchase resources for interventionists	10 E 809 310 221300 141 809 000		10/22/2019	0.00	1,000.00
2		transfer to purchase resources for interventionists	10 E 809 490 221400 141 809 000		10/22/2019	1,000.00	0.00
TOTALS						1,000.00	1,000.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00074	SHORTFALL IN TRAVEL ACCOUNT FOR SUMMER CAMP	2019-2020	10/23/2019	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		NON-CAPITAL	80 E 862 440 391000 000	391 000	10/22/2019	0.00	1,502.50
2		SUMMER CAMP TRAVEL	80 E 863 341 256790 000	392 000	10/22/2019	1,502.50	0.00
TOTALS						1,502.50	1,502.50

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00082	Transfer to cover higher than anticipated cos	2019-2020	10/22/2019	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 costs of director travel for student services - SEL cohort	10 E 824 310 129200 000	212 000	10/22/2019	0.00	1,000.00
2		Transfer to cover higher than anticipated costs of director travel for student services-SEL Cohort	10 E 824 342 211000 000	212 000	10/22/2019	1,000.00	0.00
TOTALS						1,000.00	1,000.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00081	transfer to help cover bussing cost for Everg	2019-2020	10/22/2019	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 help cover bussing cost for Evergreen EL After School Club	10 E 809 310 221300 391	809 000	10/21/2019	0.00	3,000.00
2		transfer to help cover bussing cost for Evergreen EL After School Club	10 E 809 341 256770 391	809 000	10/21/2019	3,000.00	0.00
TOTALS						3,000.00	3,000.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
19-00080	paper for high school and front office use	2019-2020	10/21/2019	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		paper ordered from CESA 9 was more than budgeted for	10 E 400 354 120000 000	241 000	10/18/2019	0.00	1,000.00
2		padded copier maintenance as never know exactly what will be used but should be fine without this amount	10 E 400 417 120000 000	241 000	10/18/2019	1,000.00	0.00
TOTALS						1,000.00	1,000.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
19-00079	to cover Heid music stand Julie Burgess	2019-2020	10/21/2019	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		to cover Heid music stand Julie Burgess		10 E 200 473 125004 000	125 000	10/21/2019	0.00	124.75
2		to cover Heid music stand Julie Burgess		10 E 200 411 125004 000	125 000	10/21/2019	124.75	0.00
TOTALS							124.75	124.75

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
19-00078	to cover McGraw hill flip books for Jack Mich	2019-2020	10/21/2019	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		to cover McGraw hill flip books for Jack Micholic and Jacob Coenen		10 E 300 411 122000 000	122 000	10/18/2019	0.00	67.88
2		to cover McGraw hill flip books for Jack Micholic and Jacob Coenen		10 E 300 479 122000 000	122 000	10/18/2019	67.88	0.00
TOTALS							67.88	67.88

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
19-00077	to cover book order for Rebecca Searing	2019-2020	10/18/2019	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		to cover book order for Rebecca Searing		10 E 300 940 122000 000	122 000	10/18/2019	0.00	615.84
2		to cover book order for Rebecca Searing		10 E 300 479 122000 000	122 000	10/18/2019	615.84	0.00
TOTALS							615.84	615.84

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
19-00076	funds for staff tshirts	2019-2020	10/17/2019	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 for staff tshirts		10 E 300 411 241000 000	241 000	10/16/2019	0.00	335.00
2		funds for staff tshirts		10 E 300 420 120000 000	241 000	10/16/2019	335.00	0.00
TOTALS							335.00	335.00

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

GIFTS, GRANTS, AND/OR BEQUESTS TO THE SCHOOL DISTRICT

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

Donor: Judd S. Alexander Foundation, 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: P.O. Box 2137, Wausau, WI 54402-2137

Description of Gift/Donation: Cash/check

Estimated Value: \$50,000

Given to: Senior High Tech Ed
(school, organization of a school, employee, etc.)

Date Received: 10/21/19

Recipient - District employee we may contact with questions: Ellen Suckow

Purpose of Gift/Donation: Tech Ed equipment in new facility

Principal Approval of Gift: YES NO

M. J. Rito
(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

Kristine Gilman
(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

GIFTS/DONATIONS TO THE SCHOOL DISTRICT

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

Donor: Raising Awareness Racing Against Addiction
(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: Mary Ninnemann maryn111@aol.com

OR

Donor Address: _____

Description of Gift/Donation: \$5000

Estimated Value: \$5000

Given to: D.C. Everest Area School District
(school, organization of a school, employee, etc.)

Date Received: 10/21/2019

Recipient - District employee we may contact with questions: Jeff Lindell/Amy Stack

Purpose of Gift/Donation: Purchase Trauma Sensitive Schools Training materials

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

GIFTS, GRANTS, AND/OR BEQUESTS TO THE SCHOOL DISTRICT

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

Donor: Community Foundation of North Central WI, Tom & Janet Felch Fund
(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: 500 First Street, Suite 2600, Wausau, WI 54403-4883

Description of Gift/Donation: Check

Estimated Value: \$25,000

Given to: Senior High Tech Ed Equipment Fund
(school, organization of a school, employee, etc.)

Date Received: 11/6/19

Recipient - District employee we may contact with questions: Ellen Suckow

Purpose of Gift/Donation: Senior High Tech Ed Equipment

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

GIFTS, GRANTS, AND/OR BEQUESTS TO THE SCHOOL DISTRICT

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

Donor: Carpenter's Local 310

(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: lkramer@ncsrcc.org

OR

Donor Address: 1630 County Rd. XX, Rothschild, WI 54474

Description of Gift/Donation: Check

Estimated Value: \$1,000

Given to: Senior High Tech Ed Dept.

(school, organization of a school, employee, etc.)

Date Received: 11/14/19

Recipient - District employee we may contact with questions: Ellen Suckow

Purpose of Gift/Donation: Tech Ed Equipment

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 Board
Title	PROGRAM OR CURRICULUM MODIFICATIONS
Code	po2451
Status	Second Reading
Adopted	May 25, 2016
Last Revised	January 25, 2017

2451 - PROGRAM OR CURRICULUM MODIFICATIONS **ALTERNATIVE EDUCATION PROGRAMS**

The ~~School~~ Board recognizes that the regular ~~high~~ school program may not be appropriate for all students. Some students may need an ~~alternative education~~ program or curriculum modifications to successfully meet the District's academic goals and/or graduation requirements. (See Policy 5461 - Children At-Risk of Not Graduating from High School).

~~The Board may provide an alternative high school education program for such students. In implementing this policy, the Superintendent will comply with the requirements specified in Section 118.15, Wis. Stats. Non-district students, between the ages of seventeen (17) and their normal date of graduation, may also attend upon meeting enrollment conditions prescribed by the Superintendent. Also other District residents may attend who have not received a diploma or equivalency certificate.~~

Any student's parent, or the student, if the parent is notified, may submit a written request to the Board, to provide the student with program or curriculum modifications, including, but not limited to:

- A. modifications within the student's current academic program;
- B. a school work training or work-study program;
- C. enrollment in an alternative public school or program located in the school district in which the student resides;
- D. enrollment in any non-sectarian private school or program, or tribal school, located in the school district in which the student resides, which complies with the requirements of State and Federal law;
- E. homebound study, including non-sectarian correspondence courses or other courses of study approved by the Board or non-sectarian tutoring provided by the school in which the child is enrolled;
- F. enrollment in any educational program located outside the School, as per Policy 2412, in which the student resides, pursuant to a contractual agreement between school districts.

The Board or an administrator, who is designated to do so, must render its decision, in writing, withing (90) ninety days of a request, except if the request related to a student who has been evaluated by an Individualized Education Program team and has not been recommended for special education, the decision must be made within (30) thirty days of the request. If the request is denied, the reasons for the denial must be included. A parent may request reconsideration of any decision made by the Board or the designated administrator in response to a request for program or curriculum modifications and such request must be reviewed by the Board. The Board is required to render its determination upon review in writing.

Legal 118.15, Wis. Stats.

Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS
Code	po5111
Status	Second Reading
Adopted	May 25, 2016
Last Revised	October 24, 2018
Last Reviewed	June 18, 2019

5111 - ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS

The School Board establishes the following policy for determining the eligibility of students to attend the schools of this District.

- A. The Board will educate, tuition-free, students who are legal residents of the District. Proof of residency will be required for registration in the District. If residency is with individuals other than a parent, the living arrangement may not be solely for purposes of attending the District's schools.
- B. The District shall not make residency determinations on the basis of an individual's alienage.
- C. The District shall consider those students who are homeless or in foster placement to be residents unless residency is determined to be in another district.
- D. Upon request of a student's parent, or the request of an adult student, students who have gained twelfth grade status and who no longer reside within the District shall be permitted to complete their high school education tuition-free.
- E. Students enrolled in the special education program of this District whose parents do not reside within the District may attend as tuition students with tuition computed pursuant to 121.83(1)(c) Wis. Stats. (Discretionary as to attendance, and mandatory as to calculation of tuition.)
- F. Resident students in grades 9-12 who attend private school or home-based private educational programs shall be accepted into the District's educational programs for up to two (2) classes if the student satisfies the high school admission standards and sufficient space is available in the classes.
- G. If a parent (or adult student) presents information to the District certifying that the parent (or adult student), his/her child, or a member of the parent's household is a participant in the Safe at Home/Address Confidentiality Program administered by the Wisconsin Department of Justice, the Board shall use the address designated by the Department of Justice to serve as the student's address for enrollment purposes. The District shall place a copy of any certification provided by the parent (or adult student) in the enrollment file.
- H. A high school student who now resides in a different school district as a result of a reorganization under Chapter 117 and who has completed 9th and 10th grade at his/her former school district shall be allowed to complete his/her education at the former school district, ~~provided the other district agrees~~. The school board of residence shall pay the student's tuition, and if the parent has paid such tuition, the resident board shall reimburse the parent, upon request of the parent, within three (3) years. The school of attendance shall count the student in its membership for State Aid purposes under subchapter II.
- I. Children of joint custody orders may attend school without payment of tuition if the student otherwise meets residency requirements, unless a court order specifies a different District of attendance.

- J. Foreign students, participating in a bona fide, foreign-exchange program may be admitted consistent with Federal law.
- K. Students whose parents do not reside within the District, but who present evidence that they will move into the District within a short period of time, may enroll in the schools of this District as tuition students for the time not in residence. Tuition will be refunded in accordance with State law.
- L. Minor students residing in the District, but not living with a parent, may be required to provide information sufficient to allow the administration to properly determine resident status under law.
- M. Tuition students may be accepted in accordance with State law and the approval of the Superintendent.
- N. Nonresidents may be accepted into the District's Adult Education classes upon payment of the appropriate fees.
- O. Nonresident students may be accepted into the District's Summer School Program upon payment of appropriate fees.
- P. Nonresident students may be accepted into the District's program under the Part-Time or Full-Time Open Enrollment Programs. Nonresident students accepted into the District's Part-Time Open Enrollment Program may attend no more than two (2) courses at any time.
- Q. Students who have begun the school year as residents and who no longer reside in the District may be permitted to complete the school year tuition-free.
- R. ~~If the student has been expelled from another Wisconsin public school district, the student is not entitled to enroll.~~ The following provisions apply to any student who has been expelled from another school or district and seeks to enroll in the District during the term of the expulsion order:

- 1. If the student has been expelled from another Wisconsin public school district, the student is not entitled to enroll. The Superintendent may choose whether to enroll the student.
- 2. If the student has been expelled by a public school in another state or by a Wisconsin charter school, the Superintendent, but if the decision is not to enroll the student, the Board must determine that the conduct giving rise to expulsion would have been grounds for expulsion from the District under Policy 5610. The student, or if the student is a minor, the student's parent, shall request that the governing body of the charter school or the public school in another state provide the Board with a copy of the expulsion findings and order, a written explanation of the reasons why the student was expelled, and the term of the expulsion.
- 3. Conditional Enrollment

If a student has been expelled by another Wisconsin or out-of-state public school district, and will not be otherwise enrolled under this policy, the student may be enrolled during the period of expulsion if the Board, following input from the Superintendent, sets forth one (1) or more conditions of enrollment that are related to the reasons for the student's expulsion, and which are agreed to by the student, or if the student is a minor, the student's parents. Acceptance of the enrollment conditions is evidenced by continued enrollment during the period of expulsion. The Board may specify in a written order one (1) or more enrollment conditions instead of, or in addition to, any early reinstatement conditions, if any, imposed by the board that expelled the student instead of, or in addition to, any conditions imposed, if any, by the out-of-state public school that expelled the student. Any enrollment conditions must relate to the reasons for the student's expulsion and may not extend the term of expulsion specified in the expulsion order. The School District Clerk shall mail two (2) copies of the order to the student or, if the student is a minor, to the student's parent. The expelled student or, if the student is a minor, the student's parent shall sign and return one (1) copy of the order to the Board. Within fifteen (15) days after the date on which the order is issued, the expelled student or, if the student is a minor, the student's parent may appeal the determination regarding whether an enrollment condition specified in the order is related to the reasons for the student's expulsion to the Board. The decision of the Board regarding that determination is final and not subject to appeal. If the Superintendent determines that the student has met the enrollment conditions established in a written order, the Superintendent may grant the student conditional enrollment in a school in the District. The determination of the Superintendent is final. During any period of conditional enrollment, if an alleged violation of any enrollment condition occurs:

- 1. If a student granted conditional enrollment violates an enrollment condition that the student was required to meet after his/her conditional enrollment, but before the expiration of the term of expulsion, the Superintendent may revoke the student's conditional enrollment. Before revoking the student's conditional enrollment, the Superintendent shall advise the student of the reason for the proposed revocation,

including the enrollment condition alleged to have been violated, provide the student an opportunity to present his/her explanation of the alleged violation, and make a determination that the student violated the enrollment condition and that revocation of the student's conditional enrollment is appropriate. If the Superintendent revokes the student's conditional enrollment, the Superintendent shall give prompt written notice of the revocation and the reason for the revocation, including the enrollment condition violated, to the student and, if the student is a minor, to the student's parent. Within five (5) school days after the revocation of a student's conditional enrollment, the student, or if the student is a minor, the student's parent may request a conference with the Superintendent who shall be someone other than a principal, administrator, or teacher in the student's school. If a conference is requested, it shall be held within five (5) school days following the request. If, after the conference, the Superintendent finds that the student did not violate an enrollment condition or that the revocation was inappropriate, the student shall be enrolled in school under the same enrollment conditions under the order previously issued and the conditional enrollment revocation shall be expunged from the student's record. If the Superintendent finds that the student violated an enrollment condition and that the revocation was appropriate, s/he shall mail separate copies of the decision to the student and, if the student is a minor, to the student's parent. The decision of the Superintendent is final.

2. If a student's conditional enrollment is revoked, the student's expulsion shall continue to the expiration of the term of the expulsion specified in the expulsion order unless the student or, if the student is a minor, the student's parent and the school board that expelled the student, or the independent hearing panel or independent hearing officer, or the out-of-state public school, agree, in writing, to modify the expulsion order.

- S. ~~Students who have begun the school year as residents and who no longer reside in the District may be permitted to complete the school year tuition free.~~
- T. ~~Nonresident students may be accepted into the District's program under the Part Time Open Enrollment Program. Nonresident students accepted into the District's Part Time Open Enrollment Program may attend no more than two (2) courses at any time.~~

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Legal 118.52, Wis. Stats.
 118.51, Wis Stats.
 120.13(1), 121.77, 121.78(2)(a)121.81, 121.84, Wis Stats.
 42 U.S.C. 11431

Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	STUDENT FEES, FINES, AND CHARGES
Code	po6152
Status	Second Reading
Adopted	May 25, 2016
Last Revised	July 26, 2017

6152 - **STUDENT FEES, FINES, AND CHARGES**

The ~~School~~Board may levy certain charges to students to facilitate the utilization of adequate, appropriate learning materials used in the course of instruction. If the District determines that a student is in serious financial need, it may choose to provide any or all such materials free of charge.

A charge shall not exceed the combined cost of the material used, freight and/or handling charges, and nominal add-on for loss. Money received from resale of such material shall be returned to the Business Office with an accurate accounting of all transactions.

Fines

When school property, equipment, or supplies are damaged, lost, or taken by a student, a fine will be assessed. The fine will be reasonable, seeking only to compensate the school for the expense or loss incurred.

~~The late return of borrowed books or materials from the school libraries will be subject to appropriate fines.~~

Any fees (including trip fees) or fines collected by members of the staff are to be turned into the school office ~~the day the funds were received~~by the end of the day on which the money was collected. If the school office is not open or accessible, the collected monies should be deposited in the financial institution designated by the District or in another secure location specified by the District no later than the end of the day on which the money was collected. Staff are prohibited from leaving collected money in classrooms overnight or taking collected money home. Money shall be deposited by the District no less than one (1) week after collected with a full accounting of all transactions.

In the event the above course of action (and additional business office efforts to collect the funds) does not result in the fee being collected, the Board authorizes the Business Office to take the student and/or his/her parents to Small Claims Court for collection. The District shall not permit or elicit the assistance of volunteers in efforts to collect unpaid student fees or expenses, including food service balances.

Nothing in this policy restricts the right of access of a parent or student to school records or to receive copies of such records, as required by Federal and State laws.

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Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	PAYROLL AUTHORIZATION
Code	po6510
Status	Second Reading
Adopted	May 25, 2016

6510 - **PAYROLL AUTHORIZATION**

The Board recognizes its obligation to pay its employees for services rendered in accordance with State and Federal laws and District commitments.~~The most substantial payment of public funds for the operation of the School District is that which is made to the employees of the School Board for services rendered. To ensure that each person so compensated is validly employed by this District and that the compensation remitted fairly represents the services rendered, this policy is promulgated.~~

Employment of all District personnel whether by the year, term, month, week, day, or hour in contract, temporary, or substitute form must be approved by the Board except where the authority to appoint certain personnel of the District has been delegated to the Superintendent.

Each motion of the Board to employ or reemploy a staff member shall include the name of the individual and position title.

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Legal 109.03, Wis. Stats.

Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	STUDENT ACTIVITY FUND
Code	po6610
Status	Second Reading
Adopted	May 25, 2016

6610 - STUDENT ACTIVITY FUND

It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate, co-curricular and extra-curricular activities of student organizations. The Board authorizes the maintenance of approved student activity funds as allowed by DPI regulations, GASB, and the auditor's recommendations.

Each activity covered by this policy must be recognized by the Superintendent ~~Board of Education~~ before monies can be collected or disbursed in the name of said activity. The Superintendent is directed to obtain annually a list and brief description of the objectives, activities, and limitations of each fund prior to the start of the new fiscal year.

~~The Board authorizes the maintenance of approved student activity funds.~~

All activities shall be on a self-sustaining basis.

The Principal ~~Assistant Superintendent Business Services/Personnel (or his/her designee)~~ shall be the Treasurer of the student activities fund in their school. S/He may delegate responsibility to the financial secretary, but the Principal assumes responsibility for all financial activities. ~~principal.~~

There shall be established in the fund(s) an account for the use of needy students to be disbursed at the discretion of the school social workers and Superintendent. ~~Building Principal.~~

Fund raising for all student activities will be in accordance with Board Policy 5830 and Policy 9700.

~~Interest earned on the activity account will be allocated by the building principal.~~

All collected money shall be handled, secured, and deposited in accordance with Policy 6630. Misappropriation of activity funds, which includes theft or any other misuse of funds, will result in discipline up to and including suspension, expulsion and/or termination.

All monies accumulated in the account of a specific activity will be disposed of in accordance with the procedures set forth in the administrative guidelines established by the Superintendent.

After one year of inactivity, the unexpended funds of discontinued student organizations shall, on the recommendation of the principal and the approval of the Superintendent, be transferred to the building principal's account in the that building. ~~student organizations as determined by the building principal.~~

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Legal 120.16(2) Wis. Stats.



Book	Policy Manual
Section	Second Reading by Board
Title	CASH HANDLING AND DEPOSITS
Code	po6630
Status	Second Reading

NEW POLICY - VOL. 28, NO. 2

6630 - CASH HANDLING AND DEPOSITS

The Board requires that cash be handled in accordance with generally accepted accounting practices and specific recommendations provided by the District's independent auditor. Receipts and records of all cash transactions must be maintained for accounting and auditing.

Specifically, it is prohibited to leave cash in an unsecured location overnight. All collected money shall be submitted to the school office no later than the end of the day on which the money was collected, and the money shall be secured in a locked safe or designated location or night depository. If there is not access to the school office and its locked safe or designated secure location or night depository, then the money shall be secured overnight in accordance with the procedures established by the District. Cash may not be removed from District premises or retained overnight by a District employee or volunteer without permission of the Superintendent.

Cash shall be accounted for and deposited in a financial institution within one week of being collected. Whenever possible, cash shall be counted and cross-checked by two persons.

The Superintendent shall implement cash handling safeguards that include, but are not limited to, the following:

- A. Safe combinations should always be changed whenever an employee holding that safe combination leaves employment.
- B. Two (2) or more people should be counting/verifying the cash counts and ticket count reconciliation with cash counts at all times.
- C. A Cash Count Sheet that provides the names of the people counting the cash and the cash breakdown of coins, currency, checks and credit card slips should always be used.
- D. The Cash Count Sheet should always be signed by all people counting the cash.
- E. Bank deposit slip amounts should match the Cash Count Sheets and the deposit receipt from the bank.
- F. Copies of the Cash Count Sheet(s), deposit slip(s), and the bank deposit receipt(s) should all be retained together for auditing purposes.

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Legal 120.14, Wis. Stats.

Last Modified by Ellen Suckow on October 25, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	AUDIT
Code	po6830
Status	Second Reading
Adopted	May 25, 2016
Last Reviewed	October 4, 2018

6830 - **AUDIT**

The ~~School~~ Board requires that, after the close of the fiscal year (June 30th), an audit of all accounts of the District be made annually by an independent, certified public accountant. The audit examination shall be conducted in accordance with generally accepted auditing standards and the Wisconsin Uniform Financial Accounting Requirements of the DPI (WUFAR). The audit shall include all funds over which the Board has direct or supervisory control.

The auditor ~~shall~~ prepare a detailed audit report which shall be submitted to the Board and the Department of Public Instruction. ~~each year after it has been presented to and approved by the School Board. The Assistant Superintendent, Business/Personnel Services or designee shall assure that the audit report is completed timely and submitted prior to the deadline established by the DPI.~~ The auditor's report shall include:

A. the financial audit statement for the fiscal year;

B. a management letter;

C. the auditor's communication with those charged with governance, including any significant findings or issues from the audit; and

D. Federal and State program audit reports and schedules, as appropriate.

The Superintendent shall assure that the audit report is completed timely and submitted prior to the deadline established by DPI.

The Board minutes shall reflect receipt of the annual audit report by the Board

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Legal PI 14
120.14, Wis. Stats.

Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	DISPOSITION OF REAL PROPERTY
Code	po7300
Status	Second Reading
Adopted	May 25, 2016
Last Revised	May 24, 2017

7300 - **DISPOSITION OF REAL PROPERTY**

The ~~School~~ Board believes that the efficient administration of the District requires the disposition of property and goods no longer necessary for the maintenance of the educational program or the operation of the ~~School~~ District.

"Real Property" means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

"Personal Property" means tangible property other than real property. It may be tangible, having physical existence, or intangible and may include automotive vehicles, equipment, and materials. [Disposition of Personal Property shall be determined in accordance with Policy 7310 - Disposition of Personal Property.](#)

The Board shall direct the periodic review of all District property and authorize the disposition by sale, donation, trade, or discard of any property not required for school purposes. Approval of the electorate at an annual or special meeting shall be obtained to the extent required by law.

- A. All written offers on real property under consideration for disposition shall be presented as an item on the agenda of a public Board meeting. A preliminary review of offers to purchase or lease shall include: source of offer, date of offer, expiration date of offer, and intended use of property.
- B. ~~Written offers shall be referred to the Board for review and recommendations. Offers, when received, will be distributed to the members of the Board.~~
- C. All property considered for (sale) disposition may be subjected to a current, outside, professional appraisal prior to the solicitation of offers.
- D. All property considered for lease or sale shall be reviewed by the Board prior to solicitation of offers. The solicitation of offers by the Board shall include an expiration date.
- E. The authorized agents of the Board to review all purchase or lease offers pertaining to sale or lease of property shall be the Superintendent or designee. The Board shall give final approval of all sales or lease contracts.
- F. In consideration of the best interest of the District and of the residents and taxpayers, the Board reserves the right to reject any and all offers at its sole discretion, regardless of price and terms.
- G. Potential purchasers or lessees shall demonstrate financial capability to meet the terms and conditions of their purchase or lease offer.
- H. Potential purchasers shall demonstrate reasonable likelihood of obtaining necessary city/township approvals and/or compliance with city/township zoning ordinances.

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Legal 120.10(12), Wis. Stats.

Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	DISPOSITION OF PERSONAL PROPERTY
Code	po7310
Status	Second Reading
Adopted	May 25, 2016
Last Revised	May 24, 2017

7310 - **DISPOSITION OF PERSONAL SURPLUS PROPERTY**

The ~~School~~ Board requires the Superintendent to review the personal property of the District periodically and to dispose of that material and equipment which is no longer usable in accordance with the terms of this policy.

[The disposition of real property is governed by Policy 7300 - Disposition of Real Property.](#)

"Personal property" means property other than real property. It may be tangible, having physical existence, such as vehicles, equipment, or instructional materials or intangible, such as intellectual property.

"Real property" means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment.

A. Instructional Material

The District shall review instructional materials (i.e. textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

1. concepts or content that do not support the current goals of the curriculum
2. information that may not be current
3. worn beyond salvage

B. Equipment

The District shall inspect any and all District equipment and other equipment owned by the District (~~instructional or operational~~) periodically, to determine the condition and usability of such equipment. Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

1. repair parts for the equipment no longer readily available
2. repair records indicate the equipment has no usable life remaining
3. obsolete and no longer contributing to the educational program or in use for other operational purposes;
4. some potential for sale ~~at an auction~~

5. creates a safety or environmental hazard

C. Disposition

The Superintendent is authorized to dispose of obsolete instructional and other property by selling it to the highest bidder, by donation to appropriate parties, or by proper waste removal. Disposal of surplus property purchased with Federal funds shall be disposed of in accordance with Federal guidelines.

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, the District shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made in accordance with disposition instructions of the Federal awarding agency.

Items of equipment with a current per-unit fair-market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency.

Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent (10%) of the proceeds, whichever is less, for its selling and handling expenses.

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Legal 2 C.F.R. 200.312, 200.313
 120.10(12), Wis. Stats.

Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	ACCOUNTING SYSTEM FOR FIXED ASSETS
Code	po7455
Status	Second Reading
Adopted	May 25, 2016

7455 - **ACCOUNTING SYSTEM FOR FIXED ASSETS**

The ~~School~~ Board shall maintain a fixed-asset accounting system. The fixed-asset system shall maintain sufficient information to permit the following:

- A. the preparation of year-end financial statements in accordance with generally-accepted, accounting principles
- B. adequate insurance coverage
- C. control and accountability

The Finance Manager shall be responsible for the development and maintenance of the fixed-asset accounting system. The Finance Manager shall develop procedures to ensure compliance with all fixed-asset policies. ~~Each building principal shall be assigned fixed-asset responsibilities.~~

Fixed assets are defined as those tangible assets of the District system with a useful life in excess of one (1) year and an initial cost equal to or exceeding State Statute. Some items may be identified as "controlled" assets that, although they do not meet all fixed-asset criteria, are to be recorded on the fixed-asset system to maintain control.

Fixed assets shall be classified as follows:

- A. land
- B. building
- C. equipment
- D. computer
- E. site.

Leased fixed assets and assets which are jointly-owned shall be identified and recorded on the fixed-asset system.

Fixed assets shall be recorded at historical cost or, if that amount is not practicably determinable, at estimated historical cost. The method(s) to be used to estimate historical cost shall be established by the Finance Manager.

The purchase of fixed assets, the transfer of fixed assets between buildings, and the disposal of fixed assets shall be initiated by the Finance Manager ~~and require the prior written approval of the Finance Manager. An asset to be disposed of by sale shall be done in accordance with Policy 73000 - Disposition of Real Property or Policy 7310 - Disposition of Personal Property.~~

In accordance with Generally Accepted Accounting Principles (GAAP), assets must be depreciated over their estimated useful lives as approved by the auditor.

~~Depreciation shall be recorded for fund fixed assets using the method(s) agreed upon by the Finance Manager and District Auditors.~~

Accumulated depreciation shall be calculated on a straight line basis and be recorded for general fixed assets.

The following information shall be maintained for all fixed assets:

- A. description
- B. asset classification (land, building, equipment, etc.)
- C. location
- D. purchase price
- E. vendor
- F. date purchased
- G. voucher number
- H. depreciated life
- I. estimated salvage value
- J. replacement cost
- K. accumulated depreciation
- L. method of acquisition (purchase, trade-in, lease, donated, etc.)
- M. manner of asset disposal

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Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	TECHNOLOGY PRIVACY
Code	po7540.01
Status	Second Reading
Adopted	May 25, 2016
Last Revised	May 24, 2017

7540.01 - **TECHNOLOGY PRIVACY**

The Board ~~of Education~~ recognizes its staff members' right to privacy in their personal lives. This policy serves to inform staff members of the Board's position with respect to staff-member privacy in the educational and workplace setting and to protect the Board's interests.

All ~~Board-owned District~~ technology resources (as defined in Bylaw 0100) are the Board's property. The Board retains the right to access and review all information resources (as defined in Bylaw 0100), including but not limited to electronic and voice mail, computer files, data bases, and any other electronic transmissions contained in or used in conjunction with the Board's computer system/network, telephone system, electronic mail system, and voice mail system. Staff members should have no expectation that any personal information/data maintained, stored or transmitted on or through such systems is confidential or private. Board-owned technology resources may also be referred to as District technology resources and includes all those technology resources purchased by or authorized for acquisition and/or usage by the Board in the District's activities.

Review of such information may be done by the Board with or without notice or the staff member's knowledge. The use of passwords does not guarantee confidentiality, and the Board retains the right to access information in spite of a password. A staff member's refusal to permit such access may be grounds for discipline up to and including discharge. The administrators and supervisory staff members authorized by the Superintendent have the authority to search and access information electronically.

All District technology resources and District information resources are the property of the Board. Staff members shall not transmit information that is restricted by law, to unauthorized individuals without express permission of the Superintendent or designee. In addition, staff members may not copy software on to any District technology resources from unauthorized sources without the prior approval of the technology department. Such pre-approval shall include a review of any copyright infringements or security related problems associated with such software.

~~District technology resources are to be used solely for business and educational purposes.~~

~~Personal messages via Board owned technology should be limited in accordance with the District Administrator's guidelines. Staff members are encouraged to keep their personal records and personal business at home. Because District technology resources are to be used primarily for business and educational purposes, staff members are prohibited from sending offensive, discriminatory, or harassing computer, electronic, or voice mail messages.~~

~~District technology resources must be used properly. Review of computer files, electronic mail, and voice mail will only be done in the ordinary course of business and will be motivated by a legitimate business reason. If a staff member's personal information is discovered, the contents of such discovery will not be reviewed by the Board, except to the extent necessary to determine if the District's interests have been compromised. Any information discovered will be limited to those who have a specific need to know that information.~~

~~The administrators and supervisory staff members authorized by the District Administrator have the authority to search and access information electronically.~~

DCE August 2019

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Legal 948.11, Wis. Stats.
 995.55, Wis. Stats.
 947.0125, Wis. Stats

Cross References ag7540.01A - PERSONAL USE OF DISTRICT TECHNOLOGY RESOURCES
 ag7540.01B - AT-HOME ACCESS TO DISTRICT TECHNOLOGY RESOURCES

Last Modified by Ellen Suckow on October 24, 2019



Book	Policy Manual
Section	Second Reading by Board
Title	TRANSPORTATION BY PRIVATE VEHICLE
Code	po8660
Status	Second Reading
Adopted	May 25, 2016

8660 - **TRANSPORTATION BY PRIVATE VEHICLE**

The ~~School~~ Board authorizes the transportation by private vehicle of students of the District in a vehicle transporting nine (9) or fewer passengers in addition to the operator unless emergency permission to use a larger capacity vehicle is obtained in writing from the Wisconsin Department of Transportation.

Any ~~such~~ transportation of students in a private vehicle must be approved in advance by the principal.

The parent of the participating student will be given, on request, the name of the driver and the description of the vehicle.

No person shall be approved for the transportation of students in a private vehicle who is not an employee of this Board, an approved volunteer, the parent of a student enrolled in this District, and the holder of a currently-valid license to operate a motor vehicle in the State of Wisconsin, is at least eighteen (18) years of age, be physically capable of operating a vehicle including use of both hands and foot required to operate the vehicle, or has medical certification or has such requirement waived by the Board upon proof of a modified vehicle and Department of Transportation driving test completion.

Any person otherwise qualified to transport students shall agree not to carry a concealed weapon while transporting students, other than the person's own children, even if they are a holder of a concealed carry permit. This does not apply to law enforcement personnel.

Any private vehicle used for the transportation of students must be owned by the approved driver or the spouse of the approved driver and must conform to registration requirements of the State.

The responsibility of professional staff members for the discipline and control of students will extend to their transportation of students in a private vehicle. Drivers who are not professional staff members are requested to report student misconduct to the principal.

Expenses incurred by drivers of private vehicles in the course of transporting students may be reimbursed by the Board at the approved mileage rate and upon presentation of evidence of costs for tolls and parking fees.

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Legal 121.52, 121.53, Wis. Stats.

Cross References ag8660 - STAFF/PARENT TRANSPORTING STUDENTS BY PRIVATE VEHICLE

8660 F1 Request for Transportation by Private Vehicle.pdf (139 KB)

Last Modified by Ellen Suckow on October 24, 2019



145 Mitchell Hall
1725 State Street
La Crosse, WI 54601
WHPE Office (608) 785-8175
800-441-4568
Fax (608) 785-8172
www.whpe.us

Oct. 31, 2019

Dear Administrator: Kristine Gilmore, Superintendent

As Awards' Chair of the Wisconsin Health & Physical Education Association, it is my pleasure to inform you that Karen Wegge was presented with the Health/ Physical Education Coordinator of the Year Award during the annual WHPE Convention Oct. 23-25, 2019 in Wisconsin Dells.

Karen is an excellent HPE professional who has served the profession for many years. This award is given to one HPE Coordinator who has dedicated him/herself to excellence and promoted the Mission of WHPE via: advocacy efforts, development & promotion of standards based curriculum, innovative methodology, leadership, scholarship, publications and grant acquisitions while demonstrating communication skills with professional staff, administration and the public at large. Ms Wegge is most deserving of this award as she displays examples of such in all criteria categories.

Please offer your personal congratulations to Karen as she continues to serve DC Everest District as one of our state's best administrators for Health & Physical Education.

Professionally,

Kristine R. Fritz, WHPE Awards' Chair

Cc: Mike Raether, Principal DC Everest



145 Mitchell Hall
1725 State Street
La Crosse, WI 54601

WHPE Office (608) 785-8175
800-441-4568

Fax (608) 785-8172

www.whpe.us

Oct. 31, 2019

Dear Administrator: Kristine Gilmore, Superintendent

As Awards' Chair of the Wisconsin Health & Physical Education Association, it is my pleasure to inform you that Allisha Blanchette was presented with the Health Teacher of the Year Award during the annual WHPE Convention Oct. 23-25, 2019 in Wisconsin Dells.

Allisha is an excellent Health Educator who has served children and families for many yrs. This award is given to one state health teacher yearly, who conducts a quality Health program based on standards while using multiple teaching methodologies, including innovative & creative activities, and exhibiting service to professional associations and engaging in personal professional development.

In addition, Allisha was named SHAPE Midwest District Health Educator of the Year and will now be advanced to the National competition in April 2020 at the SHAPE National Convention in Salt Lake, UT.

Please offer your personal congratulations to Allisha and offer whatever support she may need to attend SHAPE in the spring, as she continues to serve your district as one of our state's best Health Educators.

Professionally,

Kristine R. Fritz, WHPE Awards' Chair & immediate SHAPE Midwest Past President

Cc: Michael Raether, DC Everest Principal



D.C. Everest Area School District

6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Aaron Nelson
Finance Manager

MISSION STATEMENT

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

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

FROM: Aaron Nelson, Finance Manager

RE: 2018-19 Financial Audit

DATE: 11/13/2019

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 \$10,006,051, which is up \$1,105,000 from the start of the 2018-19 school year. This equates to 13.6% of total revenues. Of this fund balance, \$340,000 is reserved to pay employee benefit obligations. The remaining \$9,666,051 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, 2019

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MEMBERS OF THE BOARD OF EDUCATION

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Vice President	Lindsey Lewitzke
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Member	Corina Norrbom
Member	Bruce Krueger
Superintendent	Kristine Gilmore
Assistant Superintendent	Jack Stoskopf
Assistant Superintendent	Mary Jo Lechner
Finance Manager	Aaron Nelson



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2019, 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, 2019, 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, Wisconsin Retirement System pension schedules, Wisconsin Retirement System local retiree life insurance fund, and OPEB healthcare defined benefit plan 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, this information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2019, on our consideration of the D.C. Everest Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering D.C. Everest Area School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP

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

Manitowoc, Wisconsin
November 6, 2019

**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, 2019

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, 2019. 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 \$85,991,361 to include \$25,304,289 of property taxes and \$47,156,439 of general state and federal aid. Total governmental activities expenditures were \$83,654,989 including \$45,062,160 for direct instruction.
- The District's financial status, per the Statement of Net Position, increased by \$2,336,372.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The ***Statement of Net Position and Statement of Activities*** provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information as well as information for the just-completed fiscal year.
- The remaining statements are ***fund financial statements*** that focus on individual parts of the District. Fund statements generally report operations in more detail than the district-wide statements.

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

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

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

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

DISTRICT-WIDE STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

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

The District has two kinds of funds:

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

FINANCIAL ANALYSIS

The District as a Whole

Table 1 provides a summary of the District's net position for year ending June 30, 2019 compared with the prior year. The District's total assets and deferred outflows of resources were \$202,613,608. The District's total liabilities and deferred inflows of resources were \$155,680,946. The District's net position was \$46,932,662. The District's combined net position increased by \$2,336,372. Of the total net position \$0 (other activities under Statement of net position) is due to the reporting requirements of GASB 68. This new 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	As of
	June 30, 2018	June 30, 2019
Current and other assets	52,322,031	99,935,955
Capital assets	55,586,034	65,688,126
Deferred Outflow of Resources	21,083,877	36,989,527
Total Assets	128,991,942	202,613,608
Current liabilities	14,531,199	16,202,326
Long-term liabilities	47,456,192	113,644,664
Deferred Inflow of Resources	22,408,261	25,833,956
Total Liabilities	84,395,652	155,680,946
Net assets		
Invested in capital assets, net of related debt	33,230,429	33,947,199
Restricted	33,120,393	80,273,235
Unrestricted	-21,754,532	-67,287,772
Total Net Assets	44,596,290	46,932,662
Increase (Decrease)		\$ 2,336,372

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 29% of total revenues to fund governmental activities. These two funding sources make up 84% of the total revenues. All other revenues accounted for 16% of total revenue for the year.

The District's total revenues were \$85,991,361 for the year ending June 30, 2019.

The District as a Whole (continued)

The total cost of all programs and services was \$83,654,989. The district experienced an increase in net position of \$2,336,372. The District's expenses are predominantly related to educating and caring for students. Those costs not directly related to instruction are incurred in support of the instructional mission.

**Table 2
D.C. Everest Area School District
Statement of Activities**

	Governmental Activities	
	As of	As of
	June 30, 2018	June 30, 2019
Revenues:		
Program Revenues		
Charges for Services	2,546,034	2,427,945
Grants and Contributions	5,318,039	5,665,223
General Revenues		
Property Taxes	25,198,058	25,304,289
State Aid - Formula Grants	43,533,454	47,156,439
Other	3,759,796	5,437,465
Total Revenues	\$ 80,355,381	\$ 85,991,361
Expenses:		
Instruction	44,959,310	45,062,160
Pupil and Instructional Services	7,280,891	8,499,608
Administration and Business	20,273,893	20,243,436
Interest and Other	1,058,116	3,671,203
Other Expenses	3,908,596	6,178,582
Total Expenses	\$ 77,480,806	\$ 83,654,989
Change in net assets	<u>2,874,575</u>	<u>2,336,372</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 \$75,561,821.

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

	Net Cost of Services 2018	Net Cost of Services 2019
Expenses		
Instruction	\$ 41,153,327	\$ 41,014,209
Pupil and Instructional Services	\$ 7,049,045	\$ 8,260,475
Administration and Business	\$ 17,617,243	\$ 17,586,293
Interest on Debt	\$ 1,058,116	\$ 3,671,203
Other	\$ 2,739,002	\$ 5,029,641
Total	\$ 69,616,733	\$ 75,561,821

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 2018-19 showed an equity increase by \$1,105,000 resulting in a fund balance of \$10,006,051, 13.6% of revenues.

- Actual General Fund revenues including fund 27 (less transfer) were \$73,820,906.
- Actual General Fund expenditures including fund 27 (less transfer) were \$72,715,907.

The District's Total Governmental Fund for 2018-19 showed an equity increase by \$53,215,913 resulting in a fund balance of \$89,939,286.

- Actual Governmental Fund revenues and other financing sources were \$148,466,102.
- Actual Governmental Fund expenditures were \$95,250,189.

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

- Fund 10 – General Fund - Increase in fund balance of \$1,105,000.
- Fund 21 – Special Revenue Trust Fund - Decrease in fund balance of \$89,356
- Fund 38 – Non-Referendum Debt Service Fund - Decrease in fund balance of \$805,126.
- Fund 39 – Referendum Debt Service Fund - Increase in fund balance of \$2,017,966.
- Fund 46 – Capital Improvement Trust Fund - Increase in fund balance of \$1,228,848.
- Fund 49 – Other Capital Projects Fund - Increase in fund balance of \$49,611,950.
- Fund 50 – Fund Service Fund - Increase in fund balance of \$141,270.
- Fund 80 – Community Service Fund - Increase in fund balance of \$5,360.

Capital Assets

At the end of the fiscal year, the District had \$104 million in a broad range of capital assets, including land, sites & improvements, buildings, and equipment. Total accumulated depreciation on these assets were \$38.3 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$12,595,839.
- Asset deletions during this fiscal year for governmental activities totaled \$300,272.
- The District recognized depreciation expense of \$2,561,842 for Governmental Activities during this fiscal year.

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

	2018	2019
	Governmental Activities	Governmental Activities
Land	\$821,265	\$821,265
Construction in Progress	\$2,461,553	\$14,394,615
Sites and Improvements	4,466,270	4,466,270
Buildings & Improvements	70,725,294	70,725,294
Equipment	13,230,966	13,593,471
Capital Assets	91,705,348	104,000,915
Accumulated Depreciation	(36,119,314)	(38,312,789)
Assets less Depreciation	\$ 55,586,034	\$ 65,688,126

Long-Term Debt

At year-end the District had \$97,260,000 in general obligation debt, an increase of 131.9% 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
	2018	2019	
General Obligation Bonds	41,220,000	97,260,000	136.0%
Taxable Note	720,000	-	-100.0%
	<u>41,940,000</u>	<u>97,260,000</u>	<u>131.9%</u>

- The District added a \$59,875,000 bond for referendum projects.
- The District retired \$3,835,000 of outstanding general obligation bonds.
- The District retired \$720,000 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 2019-20 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 funding increases.
- In the 2018-19 school year, total revenue limit student FTE decreased by 31 when compared to the prior school year.
- With the most recent third Friday Head Count, the district had 422 student Open Enrollment (OE) in vs 371 OE out for a positive number of 51. This has been a significant shift to the positive when compared to prior school years.
- The district does not anticipate any significant labor negotiation issues, however is concerned with the tight labor pool and increased wage pressures.
- An actuarial study by Willis of Wisconsin, Inc. in February 2018, determined the post-retirement benefit liability as of 6/30/17 to be \$9,477,681. At the time of the study, the Trust Fund was funded at 51.6% with an actuarial value of assets of \$4,542,506 to offset this liability.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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

**BASIC
FINANCIAL STATEMENTS**

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

**DISTRICT-WIDE
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and investments	\$ 91,534,226
Receivables	
Accounts	90,380
Taxes	6,847,894
Due from other governments	1,462,865
Prepaid expenses	590
Capital assets (net of accumulated depreciation)	
Capital assets not being depreciated	15,215,880
Capital assets being depreciated	<u>50,472,246</u>
TOTAL ASSETS	<u>165,624,081</u>
DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System pension	35,648,522
Wisconsin Retirement System LRLIF	300,215
OPEB healthcare	<u>1,040,790</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>36,989,527</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>202,613,608</u></u>
LIABILITIES	
Accounts payable	3,218,539
Self insurance claims payable	166,187
Accrued liabilities	
Payroll, payroll taxes, insurance	6,444,215
Interest	884,789
Deposits payable	91,786
Unearned revenue	75,942
Current portion of long-term obligations	5,320,868
Noncurrent portion of long-term obligations	<u>113,644,664</u>
TOTAL LIABILITIES	<u>129,846,990</u>
DEFERRED INFLOWS OF RESOURCES	
Wisconsin Retirement System pension	25,325,168
Wisconsin Retirement System LRLIF	485,222
OPEB healthcare	<u>23,566</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>25,833,956</u>
NET POSITION	
Net investment in capital assets	33,947,199
Restricted for	
General fund	340,000
Special revenue	1,462,348
Debt service	2,727,364
Capital projects	75,743,523
Unrestricted	<u>(67,287,772)</u>
TOTAL NET POSITION	<u>46,932,662</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u><u>\$ 202,613,608</u></u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular instruction	\$ 31,413,338	\$ 65,687	\$ 84,289	\$ (31,263,362)
Vocational instruction	2,001,695	20,267	45,936	(1,935,492)
Special instruction	7,627,800	-	3,706,145	(3,921,655)
Other instruction	4,019,327	125,627	-	(3,893,700)
Total instruction	<u>45,062,160</u>	<u>211,581</u>	<u>3,836,370</u>	<u>(41,014,209)</u>
Support services				
Pupil services	3,969,435	-	-	(3,969,435)
Instructional staff services	4,530,173	-	239,133	(4,291,040)
General administration services	686,897	-	-	(686,897)
Building administration services	3,101,150	-	-	(3,101,150)
Business services	14,524,675	1,085,290	1,571,853	(11,867,532)
Central services	1,446,639	-	-	(1,446,639)
Insurance	484,075	-	-	(484,075)
Interest and other	3,671,203	-	-	(3,671,203)
Other support services	1,807,044	-	-	(1,807,044)
Community services	1,179,488	1,131,074	17,867	(30,547)
Total support services	<u>35,400,779</u>	<u>2,216,364</u>	<u>1,828,853</u>	<u>(31,355,562)</u>
Non-program transactions	3,192,050	-	-	(3,192,050)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 83,654,989</u>	<u>\$ 2,427,945</u>	<u>\$ 5,665,223</u>	<u>(75,561,821)</u>
General revenues				
Taxes				
Property taxes				
				25,258,398
Other taxes				
				45,891
State and federal aids not restricted to specific functions				
				47,156,439
Interest and investment earnings				
				1,935,185
Miscellaneous				
				3,502,280
Total general revenues				
				<u>77,898,193</u>
CHANGE IN NET POSITION				
				2,336,372
NET POSITION - BEGINNING OF YEAR				
				44,596,290
NET POSITION - END OF YEAR				
				<u>\$ 46,932,662</u>

The accompanying notes are an integral part of these statements.

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

**FUND
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	10/27	39	49	21/38/46/50/80	
	GENERAL	DEBT SERVICE FUND REFERENDUM APPROVED	OTHER CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and investments	\$ 9,930,079	\$ 2,246,681	\$ 75,091,844	\$ 4,265,622	\$ 91,534,226
Receivables					
Accounts	16,163	-	-	74,217	90,380
Taxes	6,847,894	-	-	-	6,847,894
Due from other funds	-	-	-	1,183,436	1,183,436
Due from other governments	1,413,053	-	-	49,812	1,462,865
Prepaid expenses	590	-	-	-	590
TOTAL ASSETS	<u>18,207,779</u>	<u>2,246,681</u>	<u>75,091,844</u>	<u>5,573,087</u>	<u>101,119,391</u>
LIABILITIES					
Accounts payable	459,848	-	2,746,570	12,121	3,218,539
Self insurance claims payable	166,187	-	-	-	166,187
Accrued payroll liabilities	6,386,491	-	-	57,724	6,444,215
Due to other funds	1,183,436	-	-	-	1,183,436
Deposits payable	-	-	-	91,786	91,786
Unearned revenue	5,766	-	-	70,176	75,942
TOTAL LIABILITIES	<u>8,201,728</u>	<u>-</u>	<u>2,746,570</u>	<u>231,807</u>	<u>11,180,105</u>
FUND BALANCES					
Nonspendable	590	-	-	-	590
Restricted	340,000	2,246,681	72,345,274	5,341,280	80,273,235
Unassigned	9,665,461	-	-	-	9,665,461
TOTAL FUND BALANCES	<u>10,006,051</u>	<u>2,246,681</u>	<u>72,345,274</u>	<u>5,341,280</u>	<u>89,939,286</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,207,779</u>	<u>\$ 2,246,681</u>	<u>\$ 75,091,844</u>	<u>\$ 5,573,087</u>	

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:

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	\$ 104,000,915	
Governmental accumulated depreciation	<u>(38,312,789)</u>	65,688,126

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:

10,138,347

Other post employment benefits deferred inflows of resources and deferred outflows of resources are not current financial resources and are not reported in fund statements:

1,017,224

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	\$ (97,260,000)	
Premium	(4,289,235)	
Capital leases	(2,062,070)	
Accrued interest	(884,789)	
WRS liability	(10,560,459)	
Vested employee benefits	(123,977)	
Net OPEB obligation	<u>(4,669,791)</u>	<u>(119,850,321)</u>

Total net position - governmental activities **\$ 46,932,662**

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, 2019

	10/27	39	49	21/38/46/50/80	
	GENERAL	DEBT SERVICE REFERENDUM FUND APPROVED	OTHER CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Property taxes	\$ 18,283,942	\$ 5,543,611	\$ -	\$ 1,476,736	\$ 25,304,289
Other local sources	703,875	79,695	1,710,018	2,307,517	4,801,105
Interdistrict sources	2,813,794	-	-	-	2,813,794
State sources	48,862,504	-	-	50,735	48,913,239
Federal sources	2,586,175	-	-	1,290,275	3,876,450
Other sources	167,679	2,311,019	-	589	2,479,287
TOTAL REVENUES	73,417,969	7,934,325	1,710,018	5,125,852	88,188,164
EXPENDITURES					
Current					
Instruction					
Regular instruction	29,376,476	-	-	-	29,376,476
Vocational instruction	1,992,584	-	-	-	1,992,584
Special instruction	7,198,987	-	-	-	7,198,987
Other instruction	3,802,679	-	-	-	3,802,679
Total instruction	42,370,726	-	-	-	42,370,726
Support services					
Pupil services	3,752,018	-	-	-	3,752,018
Instructional staff services	4,332,439	-	-	-	4,332,439
General administration services	658,143	-	-	-	658,143
Building administration services	2,905,016	-	-	-	2,905,016
Business services	10,172,891	-	11,933,062	2,689,939	24,795,892
Central services	713,678	-	-	655	714,333
Insurance	444,069	-	40,006	-	484,075
Other support services	1,791,547	-	-	-	1,791,547
Community services	-	-	-	1,078,093	1,078,093
Total support services	24,769,801	-	11,973,068	3,768,687	40,511,556
Non-program transactions	3,192,050	-	-	-	3,192,050
Debt service					
Principal	664,993	3,500,000	-	1,055,000	5,219,993
Interest	25,523	2,035,423	-	976,862	3,037,808
Other	2,375	380,936	-	-	383,311
Total debt service	692,891	5,916,359	-	2,031,862	8,641,112
Capital outlay	507,003	-	-	27,742	534,745
TOTAL EXPENDITURES	71,532,471	5,916,359	11,973,068	5,828,291	95,250,189
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,885,498	2,017,966	(10,263,050)	(702,439)	(7,062,025)
OTHER FINANCING (USES) SOURCES					
Net transfer (to) from other funds	(1,183,436)	-	-	1,183,436	-
Capital lease proceeds	288,722	-	-	-	288,722
Sale of capital assets	114,216	-	-	-	114,216
Issuance of long-term debt	-	-	59,875,000	-	59,875,000
TOTAL OTHER FINANCING (USES) SOURCES	(780,498)	-	59,875,000	1,183,436	60,277,938
NET CHANGE IN FUND BALANCE	1,105,000	2,017,966	49,611,950	480,997	53,215,913
FUND BALANCE - BEGINNING OF YEAR	8,901,051	228,715	22,733,324	4,860,283	36,723,373
FUND BALANCE - END OF YEAR	\$ 10,006,051	\$ 2,246,681	\$ 72,345,274	\$ 5,341,280	\$ 89,939,286

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, 2019

Net change in fund balances - total governmental funds \$ 53,215,913

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	\$ 534,745	
Capital outlay reported as other expenses in fund statements	12,061,094	
Depreciation expense reported in the statement of activities	(2,561,842)	
Net book value of capital assets disposed	<u>68,095</u>	
Amount by which capital outlays are greater than depreciation in the current period:		10,102,092

The amount of the loan and lease is reported in the governmental funds as a source of financing. In the statement of net position however, loans and capital leases are not reported as a financing source, but rather constitute a long-term liability. The amount of loans and capital leases reported in the governmental funds statement is: (60,163,722)

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: (3,359)

Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes: (3,381,191)

Wisconsin Retirement System LRLIF asset, deferred outflows of resources, liability, and deferred inflows of resources changes: (180,816)

OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes: 88,565

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: 5,219,993

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

Amount of interest and other debt costs paid during the current period is	\$ 1,110,100	
Amount of interest and other debt costs accrued during the current period is	<u>(3,671,203)</u>	
Interest paid is less than interest accrued by:		<u>(2,561,103)</u>

Change in net position - governmental activities \$ 2,336,372

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2019

	60	71	73	75
	AGENCY FUND		TRUST FUNDS	
	STUDENT ACTIVITY	PRIVATE PURPOSE EXPENDABLE	EMPLOYEE BENEFIT	PRIVATE PURPOSE NONEXPENDABLE
ASSETS				
Cash	\$ 460,036	\$ -	\$ -	\$ -
Investments	-	261,813	4,798,559	3,229
TOTAL ASSETS	460,036	261,813	4,798,559	3,229
LIABILITIES				
Due to student organizations	460,036	-	-	-
TOTAL LIABILITIES	460,036	-	-	-
NET POSITION				
Net position held in trust	-	261,813	4,798,559	3,229
TOTAL LIABILITIES AND NET POSITION	\$ 460,036	\$ 261,813	\$ 4,798,559	\$ 3,229

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, 2019

	71	73	75
	TRUST FUNDS		
	PRIVATE PURPOSE EXPENDABLE	EMPLOYEE BENEFIT	PRIVATE PURPOSE NONEXPENDABLE
ADDITIONS			
Investment income	\$ 6,016	\$ 96,978	\$ 78
Contributions	30,369	767,901	-
TOTAL ADDITIONS	<u>36,385</u>	<u>864,879</u>	<u>78</u>
DEDUCTIONS			
Disbursements	34,843	1,010,384	-
TOTAL DEDUCTIONS	<u>34,843</u>	<u>1,010,384</u>	<u>-</u>
CHANGE IN NET POSITION	1,542	(145,505)	78
NET POSITION - BEGINNING OF YEAR	260,271	4,944,064	3,151
NET POSITION - END OF YEAR	<u>\$ 261,813</u>	<u>\$ 4,798,559</u>	<u>\$ 3,229</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, 2019

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 component 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, 2019

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.

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

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

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

Measurement Focus and Basis of Accounting

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

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. 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, 2019

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 2018 tax levy is used to finance operations of the District's fiscal year ended June 30, 2019. 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.

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

reported as due to and from other funds. The amounts reported on the statement of net position for receivable/payable from external parties represents amounts 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. 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.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

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.

Other Post-Employment Benefits (OPEB) - The fiduciary net position of the local retiree life insurance fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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 net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure) until then. The District has three items that qualify for reporting in this category. They are the Wisconsin Retirement System pension, Wisconsin Retirement System local retiree life insurance fund (LRLIF), and OPEB healthcare reported in the government-wide statement of net position. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are 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 three types of items, Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare which qualify for reporting in this category. Revenue on refunding arises under the accrual basis of accounting. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are 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.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Claims and Judgments - They are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. There were no significant claims or judgments at year end.

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

Fund Balance Classification - 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.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 2 - Cash and Investments - Continued

As of June 30, 2019, the District had the following investment:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>
Wisconsin Investment Series Cooperative	Less than one year	\$ 63,323,035
Certificates of deposit	Less than one year	11,218,082
Certificates of deposit	More than one year	<u>6,974,620</u>
Total		<u>\$ 81,515,737</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, 2019, the Pool's fair value was 100 percent of book value.

Determining Fair Value - The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements:

- 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).

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

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2019

NOTE 2 - Cash and Investments - Continued

against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2019, \$3,452,996 of the District's bank balance of \$97,578,692 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. \$48,241,026 was uninsured and uncollateralized.

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2019 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 821,265	\$ -	\$ -	\$ 821,265
Construction in progress	<u>2,461,553</u>	<u>11,933,062</u>	<u>-</u>	<u>14,394,615</u>
Total capital assets not being depreciated	<u>3,282,818</u>	<u>11,933,062</u>	<u>-</u>	<u>15,215,880</u>
Capital assets being depreciated:				
Land improvements	4,466,270	-	-	4,466,270
Buildings and improvements	70,725,294	-	-	70,725,294
Equipment	<u>13,230,966</u>	<u>662,777</u>	<u>(300,272)</u>	<u>13,593,471</u>
Total capital assets being depreciated	<u>88,422,530</u>	<u>662,777</u>	<u>(300,272)</u>	<u>88,785,035</u>
Less accumulated depreciation for:				
Land improvements	(2,622,542)	(151,488)	-	(2,774,030)
Buildings and improvements	(28,815,041)	(1,360,019)	-	(30,175,060)
Equipment	<u>(4,681,731)</u>	<u>(1,050,335)</u>	<u>368,367</u>	<u>(5,363,699)</u>
Total accumulated depreciation	<u>(36,119,314)</u>	<u>(2,561,842)</u>	<u>368,367</u>	<u>(38,312,789)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>52,303,216</u>	<u>(1,899,065)</u>	<u>68,095</u>	<u>50,472,246</u>
Capital assets, net of accumulated depreciation	<u>\$ 55,586,034</u>	<u>\$ 10,033,997</u>	<u>\$ 68,095</u>	<u>\$ 65,688,126</u>

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 3 - Capital Assets - Continued

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 14,812
Vocational instruction	16,182
Other instruction	20,515
Pupil services	2,385
Instructional staff services	1,770
General administration services	516
Building administration services	16,273
Business services	110,441
Operations and maintenance	1,655,762
Other support services	663,039
Community services	<u>60,147</u>
Total	<u>\$ 2,561,842</u>

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

NOTE 4 - Line of Credit

Line of credit used for working capital is as follows:

<u>Type</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Line of Credit	<u>\$ -</u>	<u>\$ 3,269,000</u>	<u>\$ (3,269,000)</u>	<u>\$ -</u>

At June 30, 2019, the District had a line of credit agreement with River Valley Bank in the amount of \$4,500,000. The agreement had an interest rate of 1.95%. The District had used the line of credit at various times throughout the school year, but the ending balance as of June 30, 2019 is \$0.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2019

NOTE 5 - Long-Term Obligations

Long-term obligations are as follows:

	Beginning			Ending	Amounts
	Balance	Increases	Decreases	Balance	Due Within One Year
Bonds payable	\$ 41,220,000	\$ 59,875,000	\$ (3,835,000)	\$ 97,260,000	\$ 3,460,000
Notes payable - direct borrowing	720,000	-	(720,000)	-	-
Leases	2,438,341	288,722	(664,993)	2,062,070	649,706
Premium	2,280,710	2,311,019	(302,494)	4,289,235	357,285
Vested vacation pay	120,618	123,977	(120,618)	123,977	123,977
Wisconsin Retirement System					
Net pension liability	-	8,746,474	-	8,746,474	-
LRLIF	2,044,463	-	(230,478)	1,813,985	-
OPEB healthcare	4,582,506	961,632	(874,347)	4,669,791	729,900
Total	<u>\$ 53,406,638</u>	<u>\$ 72,306,824</u>	<u>\$ (6,747,930)</u>	<u>\$ 118,965,532</u>	<u>\$ 5,320,868</u>

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled \$3,287,892 and total interest paid during the year aggregated \$3,037,808 including \$2,073 for short-term borrowing, and \$23,450 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, 2019 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	2.0-3.0%	4/1/21	\$ 3,075,000
Refunding bonds	1/5/12	2-2.25%	4/1/20	550,000
Refunding bonds	1/5/12	2.0-3.5%	4/1/23	1,430,000
Refunding bonds	6/1/12	2-2.375%	4/1/25	6,895,000
Refunding bonds	1/15/14	1.75-2.0%	4/1/20	885,000
Bonds	12/29/17	3.0-5.0%	4/1/37	25,000,000
Refunding bonds	7/2/18	3.36%	4/1/38	59,425,000
Total				<u>\$ 97,260,000</u>

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 5 - Long-Term Obligations - Continued

General Obligation Debt Limit Calculation - The 2018 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,519,366,323. The legal debt limit and margin of indebtedness as of June 30, 2019, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of \$2,519,366,323)	\$ 251,936,632
Applicable long-term debt	(97,260,000)
Amount available in debt service fund	<u>2,727,364</u>
Margin of indebtedness	<u>\$ 157,403,996</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>
2020	\$ 3,460,000	\$ 3,487,559	\$ 6,947,559
2021	3,795,000	3,401,113	7,196,113
2022	3,805,000	3,300,663	7,105,663
2023	4,050,000	3,165,001	7,215,001
2024	3,965,000	3,018,375	6,983,375
2025-2029	23,475,000	12,275,701	35,750,701
2030-2034	28,520,000	7,364,812	35,884,812
2035-2039	<u>26,190,000</u>	<u>2,302,550</u>	<u>28,492,550</u>
	<u>\$ 97,260,000</u>	<u>\$ 38,315,774</u>	<u>\$ 135,575,774</u>

Defeased Debt - The District defeased general obligation debt by depositing money in an irrevocable trust account for future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2019, \$8,130,000 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>

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 6 - Wisconsin Retirement System - Continued

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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarial-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

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 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
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)
2017	2.0	4
2018	2.4	17

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 6 - Wisconsin Retirement System - Continued

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 \$2,518,951 in contributions from the employer.

Contribution rates as of June 30, 2019 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At June 30, 2019, the District reported a liability (asset) of \$8,746,474 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017, rolled forward to December 31, 2018. 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, 2018, the District's proportion was 0.24584725%, which was a decrease of 0.00170488% from its proportion measured as of December 31, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$5,929,946.

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 6 - Wisconsin Retirement System - Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,812,180	\$ 12,041,484
Changes in assumptions	26,032,550	13,258,923
Net differences between projected and actual earnings on pension plan investments	1,474,336	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	38,693	24,761
Employer contributions subsequent to the measurement date	1,290,763	-
Total	\$ 35,648,522	\$ 25,325,168

\$1,290,763 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, 2020. 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
2020	\$ 12,382,986	\$ 9,105,480
2021	8,163,957	7,339,859
2022	7,999,346	6,571,399
2023	5,811,470	2,308,430
Thereafter	-	-

Actuarial Assumptions - The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7%
Discount Rate:	7%
Salary Increases:	
Inflation	3%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

** No post-retirement adjustment is guaranteed - Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study,

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 6 - Wisconsin Retirement System - Continued

actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 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, 2018

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.1	5.5
Fixed Income	24.5	4	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
Variable Fund Asset Class			
U.S. Equities	70	7.6	5
International Equities	30	8.5	5.9
Total Variable Fund	100	8	5.4

New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.5%

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

Single Discount Rate - A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 6 - Wisconsin Retirement System - Continued

plan members. Therefore, the municipal bond 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 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 percent) or 1-percentage-point higher (8 percent) than the current rate:

	1% Decrease to Discount Rate 6%	Current Single Discount Rate Assumption 7%	1% Increase to Discount Rate 8%
District's proportionate share of the net pension liability (asset)	\$ 34,759,405	\$ 8,746,474	\$ (10,596,157)

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 \$696,917 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund

General Information about the Other Post Employment Benefits

Plan Description - The LRLIF is a multiple-employer defined-benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post employment life insurance benefits for all eligible employees.

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

Benefits Provided - The LRLIF plan provides fully paid life insurance benefits for post age 64 retired employees and pre-65 retirees who pay for coverage.

Contributions - The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with basic coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65,

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of June 30, 2019 are:

Coverage Type	Employer Contribution
50% post retirement coverage	40% of employee contribution
25% post retirement coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2017 are as listed below:

Attained Age	Basic	Supplemental
Under 30	\$.05	\$.05
30-34	.06	.06
35-39	.07	.07
40-44	.08	.08
45-49	.12	.12
50-54	.22	.22
55-59	.39	.39
60-64	.49	.49
65-69	.57	.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$13,544 in contributions from the employer.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEBs

At June 30, 2019, the District reported a liability (asset) of \$1,813,985 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. 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 OPEB liability (asset) was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the District's proportion was 0.703003%, which was an increase of .023459% from its proportion measured as of December 31, 2017.

For the year ended June 30, 2019, the District recognized OPEB expense of \$194,360.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 92,022
Net differences between projected and actual earnings on OPEB plan investments	43,351	-
Changes in assumption	173,082	393,200
Changes in proportion and differences between employer contributions and proportionate share of contributions	83,782	-
Employer contributions subsequent to the measurement date	-	-
Total	\$ 300,215	\$ 485,222

Zero reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2020	\$ 57,807	\$ 79,358
2021	57,807	79,358
2022	57,807	79,358
2023	51,718	79,358
Thereafter	75,076	167,790

Actuarial Assumptions - The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax Exempt Municipal Bond Yield:	4.1%
Long-Term Expected Rate of Return:	5%
Discount Rate:	4.22%
Salary Increases:	
Inflation	3%
Seniority/Merit	.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year,

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2018

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
US Government Bonds	Barclays Government	1	1.44
US Credit Bonds	Barclays Credit	40	2.69
US Long Credit Bonds	Barclays Long Credit	4	3.01
US Mortgages	Barclays MBS	54	2.25
US Municipal Bonds	Bloomberg Barclays Muni	1	1.68
Inflation			2.3
Long-term Expected Rate of Return			5

Single Discount Rate - A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.22 percent, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 7 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
District's proportionate share of the net OPEB liability (asset)	\$ 2,580,514	\$ 1,813,985	\$ 1,222,782

OPEB Plan Fiduciary Net Position - Detailed information about the OPEB 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 zero for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2019.

NOTE 8 - Interfund Balance and Activity

Interfund receivable and payable balances on June 30, 2019, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Long-term capital improvement trust	General	\$ 1,183,436

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, 2019 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Long-term capital improvement trust	\$ 1,183,436

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.

NOTE 9 - Post Employment Benefits Other Than Pensions

General Information about the Post Employment Benefits Other Than Pensions

Plan Description - The other post employment benefits (OPEB) other than pensions is a single-employer defined benefit OPEB plan. Benefit terms are established by employee handbooks and may be modified by the Board of Education. The plan is administered by the District and included in the District's financial statements.

Benefits Provided - Current benefits apply to administrators, teachers, and support staff who retired prior to 7/1/14. Administrators receive \$60,000 allocated monthly on a pro rata basis with no maximum payment. Teachers and support staff will receive equal monthly contributions for

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 9 - Post Employment Benefits Other Than Pensions - Continued

the maximum of 7 years, or the number of eligible months left before age 65, whichever is lesser. The monthly contributions cannot exceed the total cost of insurance. Also, those retired prior to 6/9/11 will receive an additional monthly contribution of \$2,800 for family (\$1,030 for single) divided over their eligible amount. The maximum has been set for \$60,000 for family (\$22,130 for single). Administrators will also receive a contribution to cover 100% of dental costs until the age 65.

Administrators, teachers, and at will salaried employees at least age 57 with 15 years of service in the District will receive \$60,000 deposited into a HRA account if they retire prior to age 65 and are salaried. If salaried administrators retire after the age 65, they will receive \$35,000 deposited into a HRA account.

Administration confidential, custodians, food service, at will hourly, and concession employees' benefits range depending on the length of service and if the retiree retired prior to 65 or subsequent to age 65. If the retiree retired prior to age 65, they will receive \$30,000 to \$50,000 deposited into a HRA account with the service length ranging from 25 years of service to 35 years. If the retiree retired after the age 65, they will receive \$15,000 to \$25,000 deposited into a HRA account with the service length ranging from 25 years of service to 35 years.

Employees Covered - As of the June 30, 2018 measurement date, the following employees were covered by the benefit terms. The plan is closed to new entrants, with the exception of administrators.

Inactive employees or beneficiaries currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>484</u>
Total	<u>506</u>

Contributions - The Board of Education has the authority to establish the contribution requirements for the plan. The Board establishes contribution rates based on premiums and an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the unfunded accrued liability. For the year ended June 30, 2019, contribution rates for Plan members were \$0 - \$1,724 per participant per month and \$0 - \$1,724 from the District, depending on the type of retiree plan.

Plan members receiving benefits contributed \$68,658 and the District contributed \$850,781 to the plan.

Actuarial Assumptions - The net OPEB healthcare liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 9 - Post Employment Benefits Other Than Pensions - Continued

Actuarial Valuation Date:	June 30, 2017
Measurement Date:	June 30, 2018
Actuarial Cost Method:	Entry Age Actuarial Cost Method
Amortization Period:	20 years
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	1.6%
Discount Rate:	2.5%
Salary Increases:	3%
Mortality:	RP-2014 Mortality Fully Generational using Projection Scale MP-2016
Medical Care Cost Trend:	6%
Dental Care Cost Trend:	3%

The actuarial valuation was based upon the data provided by the District and utilized the premium rate history of the District's medical plans as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2018. The actuary did not complete an experience study due to insufficient experience due to enrollment for the experience to be credible.

The OPEB liability for June 30, 2018 is based upon an update of the liability calculated from the June 30, 2017 actuarial valuation. There were no material changes in assumptions or benefit terms which occurred between the actuarial valuation date and the measurement date.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return on plan investments was determined by expected future real rates of return (expected returns, net of plan investment expense and inflation) developed for each major asset class. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Real Rate of Return	Target Allocation
Cash	1.9%	100%

Discount Rate - A discount rate of 2.5% was used to measure the total OPEB healthcare liability. This discount rate was based on the expected rate of return on plan investments of 2.5%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB healthcare liability. The discount rate did incorporate a municipal bond rate.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 9 - Post Employment Benefits Other Than Pensions - Continued

Changes in the Net OPEB Healthcare Liability

	Increase (Decrease)		
	Total OPEB Healthcare Liability (a)	Fiduciary Net Position (b)	Net OPEB Healthcare Liability (a) - (b)
Beginning balance	\$ 9,477,681	\$ 4,895,175	\$ 4,582,506
Changes for the year:			
Service cost	547,618	-	547,618
Interest	242,459	-	242,459
Differences between expected and actual experience	310,890	-	310,890
Contributions - employer	-	850,781	(850,781)
Contributions - employee	-	68,658	(68,658)
Net investment income	-	94,243	(94,243)
Benefit payments	(964,793)	(964,793)	-
Net changes	136,174	48,889	87,285
Ending balance	\$ 9,613,855	\$ 4,944,064	\$ 4,669,791

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Healthcare Cost Trend Rate - The following presents the net OPEB healthcare liability calculated using the healthcare cost trend rate of 6.0 percent for all years, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (5 percent for all years) or 1-percentage-point higher (7 percent for all years) than the current rate:

	1% Decrease to Healthcare Cost Rate (5% for all years)	Current Healthcare Cost Rate (6% for all years)	1% Increase to Healthcare Cost Rate (7% for all years)
Net OPEB healthcare liability	\$ 4,668,199	\$ 4,669,791	\$ 4,671,422

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Discount Rate - The following presents the net OPEB healthcare liability calculated using the discount rate of 2.5 percent, as well as what the net OPEB healthcare liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.5 percent) or 1-percentage-point higher (3.5 percent) than the current rate:

	1% Decrease to Discount Rate (1.5%)	Current Discount Rate (2.5%)	1% Increase to Discount Rate (3.5%)
Net OPEB healthcare liability	\$ 5,099,875	\$ 4,669,791	\$ 4,227,792

Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB Healthcare

For the year ended June 30, 2019, the District recognized OPEB healthcare expense of \$729,900.

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB healthcare from the following sources:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 9 - Post Employment Benefits Other Than Pensions - Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 310,890	\$ 8,663
Changes in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments	-	14,903
Employer contributions subsequent to the measurement date	729,900	-
Total	\$ 1,040,790	\$ 23,566

\$729,900 reported as deferred outflows related to OPEB healthcare resulting from contributions subsequent to the measurement date will be recognized as a reduction on the net OPEB healthcare liability (asset) in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense as follows:

Year ending June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2020	\$ 25,400	\$ 3,725
2021	25,400	3,725
2022	25,400	3,725
2023	25,400	3,725
Thereafter	\$ 209,290	\$ 8,666

Payables to the OPEB Healthcare Plan - The District reported a payable of zero for the outstanding amount of contributions to the OPEB Healthcare plan required for the year ended June 30, 2019.

NOTE 10 - 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>
Non spendable		
General	Prepaid expenses	\$ 590
Restricted		
General	Specific expenses	\$ 340,000
Food service	DPI regulation	\$ 1,138,330
Special revenue trust	Specific expenses	\$ 310,680
Non-referendum debt service	Principal and interest	\$ 480,683
Referendum debt service	Principal and interest	\$ 2,246,681
Long-term capital improvement trust	Specific expenses	\$ 3,398,249
Other capital projects	DPI regulation	\$ 75,743,523
Community service	Specific expenses	\$ 13,338

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 10 - Fund Balance and Net Position - Continued

Governmental Activities

Restricted			
General	Specific expenses	\$	340,000
Special revenue	DPI regulation	\$	1,462,348
Debt service	Principal and interest	\$	2,727,364
Capital projects	DPI regulation	\$	75,743,523

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 11 - 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 15. 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 12 - Capital Leases

The District leases equipment under capital leases. These assets are included in the capital assets with a cost value of \$3,613,069. The future minimum lease payments for these leases are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2020	\$ 684,004
2021	684,004
2022	684,004
2023	71,447
2024	<u>17,862</u>
Total minimum lease payments	2,141,321
Less: amount representing interest	<u>(79,251)</u>
Present value of net minimum lease payments	<u>\$2,062,070</u>

NOTE 13 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2019-2020. Expected costs are \$104,147.

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

2019-2020	\$	2,807,083
2020-2021		<u>2,870,242</u>
	\$	<u>5,677,325</u>

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2019

NOTE 13 - 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 14 - 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 15 - 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, 2019</u>	<u>Year Ended</u> <u>June 30, 2018</u>
Beginning liability balance	\$ 154,409	\$ 163,456
Claims and changes in estimates	948,500	942,366
Claim payments	<u>(936,722)</u>	<u>(951,413)</u>
Ending liability balance	<u>\$ 166,187</u>	<u>\$ 154,409</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, 2019

	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	
REVENUES										
Property taxes	\$ 18,283,511	\$ -	\$ 18,283,511	\$ 18,283,511	\$ -	\$ 18,283,511	\$ 18,283,942	\$ -	\$ 18,283,942	\$ 431
Other local sources	741,114	-	741,114	741,114	-	741,114	703,875	-	703,875	(37,239)
Interdistrict sources	2,892,012	14,189	2,906,201	2,892,012	14,189	2,906,201	2,799,688	14,106	2,813,794	(92,407)
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	46,672,970	2,116,235	48,789,205	46,784,214	2,116,235	48,900,449	46,717,772	2,144,732	48,862,504	(37,945)
Federal sources	1,163,856	1,510,258	2,674,114	1,163,856	1,511,217	2,675,073	1,038,868	1,547,307	2,586,175	(88,898)
Other sources	160,308	-	160,308	160,308	-	160,308	167,679	-	167,679	7,371
TOTAL REVENUES	69,913,771	3,640,682	73,554,453	70,025,015	3,641,641	73,666,656	69,711,824	3,706,145	73,417,969	(248,687)
EXPENDITURES										
Current										
Instruction										
Regular instruction	30,280,749	-	30,280,749	29,971,402	-	29,971,402	29,376,476	-	29,376,476	594,926
Vocational instruction	1,995,647	-	1,995,647	2,010,202	-	2,010,202	1,992,584	-	1,992,584	17,618
Special instruction	-	7,261,408	7,261,408	-	7,260,408	7,260,408	-	7,198,987	7,198,987	61,421
Other instruction	3,881,751	-	3,881,751	3,887,860	-	3,887,860	3,802,679	-	3,802,679	85,181
Total instruction	36,158,147	7,261,408	43,419,555	35,869,464	7,260,408	43,129,872	35,171,739	7,198,987	42,370,726	759,146
Support services										
Pupil services	2,551,750	1,288,697	3,840,447	2,539,771	1,305,999	3,845,770	2,448,448	1,303,570	3,752,018	93,752
Instructional staff services	3,944,080	544,200	4,488,280	4,027,007	518,537	4,545,544	3,828,639	503,800	4,332,439	213,105
General administration services	697,156	-	697,156	667,553	-	667,553	658,143	-	658,143	9,410
Building administration services	2,918,950	-	2,918,950	2,920,005	-	2,920,005	2,905,016	-	2,905,016	14,989
Business services	9,006,981	608,116	9,615,097	9,639,414	612,076	10,251,490	9,556,350	616,541	10,172,891	78,599
Central services	723,960	4,925	728,885	714,589	5,265	719,854	708,414	5,264	713,678	6,176
Insurance	466,939	-	466,939	466,939	-	466,939	444,069	-	444,069	22,870
Other support services	1,668,339	18,648	1,686,987	1,830,779	19,898	1,850,677	1,772,329	19,218	1,791,547	59,130
Total support services	21,978,155	2,464,586	24,442,741	22,806,057	2,461,775	25,267,832	22,321,408	2,448,393	24,769,801	498,031
Non-program transactions	3,147,895	196,389	3,344,284	3,043,360	201,159	3,244,519	3,007,601	184,449	3,192,050	52,469
Debt service										
Principal	682,913	-	682,913	682,913	-	682,913	664,993	-	664,993	17,920
Interest	33,012	-	33,012	33,012	-	33,012	25,523	-	25,523	7,489
Other	5,000	-	5,000	5,000	-	5,000	2,375	-	2,375	2,625
Total debt service	720,925	-	720,925	720,925	-	720,925	692,891	-	692,891	28,034
Capital outlay	1,494,588	-	1,494,588	622,811	-	622,811	507,003	-	507,003	115,808
TOTAL EXPENDITURES	63,499,710	9,922,383	73,422,093	63,062,617	9,923,342	72,985,959	61,700,642	9,831,829	71,532,471	1,453,488
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,414,061	(6,281,701)	132,360	6,962,398	(6,281,701)	680,697	8,011,182	(6,125,684)	1,885,498	1,204,801
OTHER FINANCING SOURCES (USES)										
Transfer (to) / from other funds	(6,472,061)	6,281,701	(190,360)	(7,309,120)	6,281,701	(1,027,419)	(7,309,120)	6,125,684	(1,183,436)	(156,017)
Capital lease proceeds	-	-	-	288,722	-	288,722	288,722	-	288,722	-
Sale of capital assets	58,000	-	58,000	58,000	-	58,000	114,216	-	114,216	56,216
TOTAL OTHER FINANCING SOURCES (USES)	(6,414,061)	6,281,701	(132,360)	(6,962,398)	6,281,701	(680,697)	(6,906,182)	6,125,684	(780,498)	(99,801)
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-	1,105,000	-	1,105,000	1,105,000
FUND BALANCE - BEGINNING OF YEAR	8,901,051	-	8,901,051	8,901,051	-	8,901,051	8,901,051	-	8,901,051	-
FUND BALANCE - END OF YEAR	\$ 8,901,051	\$ -	\$ 8,901,051	\$ 8,901,051	\$ -	\$ 8,901,051	\$ 10,006,051	\$ -	\$ 10,006,051	\$ 1,105,000

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2019

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 expenditure classifications were in excess of \$1,000 over budget.

General/Special Education	Transfer to other funds	\$ 156,017
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D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED JUNE 30, 2019

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (asset)	0.24584725%	0.24755213%	0.24666233%	0.24736995%	0.24827742%
Proportionate share of the net pension liability (asset)	\$ 8,746,474	\$ (7,350,116)	\$ 2,033,087	\$ 4,019,714	\$ (6,098,373)
Covered payroll	\$37,596,290	\$36,582,096	\$35,668,105	\$ 35,465,311	\$34,105,812
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	23.26%	-20.09%	5.70%	11.33%	-17.88%
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.45%	102.93%	99.12%	98.20%	102.74%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 2,518,951	\$ 2,487,690	\$ 2,353,922	\$ 2,411,641	\$ 2,387,402
Contributions in relation to the contractually required contribution	<u>(2,518,951)</u>	<u>(2,487,690)</u>	<u>(2,353,922)</u>	<u>(2,411,641)</u>	<u>(2,387,402)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$37,596,290	\$36,582,096	\$35,668,105	\$ 35,465,311	\$34,105,812
Contributions as a percentage of covered payroll	6.70%	6.80%	6.60%	6.80%	7.00%

* The amounts presented for each fiscal year were determined as of the calendar year end which occurred within 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 5 proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2019

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

Changes of assumptions - actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 - 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED JUNE 30, 2019

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

	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability (asset)	0.70300300%	0.67954400%
Proportionate share of the net OPEB liability (asset)	\$ 1,813,985	\$ 2,044,463
Covered payroll	\$ 36,844,000	\$ 28,576,769
Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	4.92%	7.15%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	48.69%	44.81%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years*

	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 13,544	\$ 12,904
Contributions in relation to the contractually required contribution	<u>(13,544)</u>	<u>(12,904)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 36,844,000	\$ 28,576,769
Contributions as a percentage of covered payroll	0.04%	0.05%

* The amounts presented for each fiscal year were determined as of the calendar year end that occurred within the fiscal year.

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 8 proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2019

Changes of benefit terms - there were no changes of benefit terms for any participating employer in the local retiree life insurance fund.

Changes of assumptions - actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 - 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, and mortality and separation rates

D.C. EVEREST AREA SCHOOL DISTRICT
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED JUNE 30, 2019

SCHEDULE OF CHANGES IN THE NET OPEB HEALTHCARE LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

	<u>2019</u>	<u>2018</u>
Total OPEB Healthcare Liability		
Service cost	\$ 547,618	\$ 518,700
Interest	242,459	240,570
Differences between expected and actual experience	310,890	(9,407)
Benefit payments	<u>(964,793)</u>	<u>(752,556)</u>
Net Changes in Total OPEB Healthcare Liability	136,174	(2,693)
Total OPEB Healthcare Liability - Beginning	<u>9,477,681</u>	<u>9,480,374</u>
Total OPEB Healthcare Liability - Ending (a)	<u>\$ 9,613,855</u>	<u>\$ 9,477,681</u>
 Plan Fiduciary Net Position		
Contributions - employer	\$ 850,781	\$ 828,676
Contributions - employee	68,658	120,785
Net investment income	94,243	(44,272)
Benefit payments	<u>(964,793)</u>	<u>(752,556)</u>
Net Changes in Plan Fiduciary Net Position	48,889	152,633
Plan Fiduciary Net Position - Beginning	<u>4,895,175</u>	<u>4,742,542</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 4,944,064</u>	<u>\$ 4,895,175</u>
 Net OPEB Healthcare Liability - Ending (a) - (b)	<u>\$ 4,669,791</u>	<u>\$ 4,582,506</u>
 Plan fiduciary net position as a percentage of the total OPEB Healthcare Liability	51.43%	51.65%
 Covered payroll	\$27,924,743	\$ 28,347,731
 Net OPEB Healthcare Liability as a percentage of covered payroll	16.72%	16.17%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	<u>2018</u>	<u>2017</u>
Actuarially determined contributions	\$ 709,992	\$ 803,542
Contributions in relation to the actuarially determined contributions	<u>(850,781)</u>	<u>(828,676)</u>
Contribution deficiency (excess)	<u>\$ (140,789)</u>	<u>\$ (25,134)</u>
 Covered payroll	\$27,924,743	\$ 28,347,731
 Contributions as a percentage of covered payroll	3.05%	2.92%
 Actuarial valuation date	6/30/2018	6/30/2017
Measurement date	6/30/2018	6/30/2017

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2017. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 8 preceding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2018

Methods and assumptions used to determine actuarial calculations - entry age normal cost, 20 year amortization, fair market value asset valuation, 2.5% discount rate, 3% salary increases, RP-2014 Mortality Fully Generational using Projection Scale MP-2016.

Changes of benefit terms - there were no changes of benefit terms.

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, 2019

	21	50	80	38	46	
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		TOTAL NONMAJOR GOVERNMENTAL FUNDS
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM	LONG-TERM CAPITAL IMPROVEMENT TRUST	
ASSETS						
Cash and investments	\$ 310,680	\$ 1,205,751	\$ 53,695	\$ 480,683	\$ 2,214,813	\$ 4,265,622
Receivables						
Accounts	-	-	74,217	-	-	74,217
Due from other funds	-	-	-	-	1,183,436	1,183,436
Due from other governments	-	49,812	-	-	-	49,812
TOTAL ASSETS	310,680	1,255,563	127,912	480,683	3,398,249	5,573,087
LIABILITIES						
Accounts payable	-	7,912	4,209	-	-	12,121
Accrued payroll liabilities	-	17,535	40,189	-	-	57,724
Deposits payable	-	91,786	-	-	-	91,786
Unearned revenue	-	-	70,176	-	-	70,176
TOTAL LIABILITIES	-	117,233	114,574	-	-	231,807
FUND BALANCES						
Restricted	310,680	1,138,330	13,338	480,683	3,398,249	5,341,280
TOTAL FUND BALANCES	310,680	1,138,330	13,338	480,683	3,398,249	5,341,280
TOTAL LIABILITIES AND FUND BALANCES	\$ 310,680	\$ 1,255,563	\$ 127,912	\$ 480,683	\$ 3,398,249	\$ 5,573,087

D.C. EVEREST AREA SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2019

	21	50	80	38	46	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUND	LONG-TERM CAPITAL IMPROVEMENT TRUST	
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM		
REVENUES						
Property taxes	\$ -	\$ -	\$ 250,000	\$ 1,226,736	\$ -	\$ 1,476,736
Other local sources	-	1,111,547	1,150,558	-	45,412	2,307,517
State sources	-	50,735	-	-	-	50,735
Federal sources	-	1,290,275	-	-	-	1,290,275
Other sources	-	589	-	-	-	589
TOTAL REVENUES	<u>-</u>	<u>2,453,146</u>	<u>1,400,558</u>	<u>1,226,736</u>	<u>45,412</u>	<u>5,125,852</u>
EXPENDITURES						
Current						
Support service						
Business services	89,355	2,303,686	296,898	-	-	2,689,939
Central services	-	-	655	-	-	655
Community services	-	-	1,078,093	-	-	1,078,093
Total support services	<u>89,355</u>	<u>2,303,686</u>	<u>1,375,646</u>	<u>-</u>	<u>-</u>	<u>3,768,687</u>
Debt service						
Principal	-	-	-	1,055,000	-	1,055,000
Interest	-	-	-	976,862	-	976,862
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,031,862</u>	<u>-</u>	<u>2,031,862</u>
Capital outlay	-	8,190	19,552	-	-	27,742
TOTAL EXPENDITURES	<u>89,355</u>	<u>2,311,876</u>	<u>1,395,198</u>	<u>2,031,862</u>	<u>-</u>	<u>5,828,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(89,355)</u>	<u>141,270</u>	<u>5,360</u>	<u>(805,126)</u>	<u>45,412</u>	<u>(702,439)</u>
OTHER FINANCING SOURCES						
Transfer from other funds	-	-	-	-	1,183,436	1,183,436
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,183,436</u>	<u>1,183,436</u>
NET CHANGE IN FUND BALANCE	<u>(89,355)</u>	<u>141,270</u>	<u>5,360</u>	<u>(805,126)</u>	<u>1,228,848</u>	<u>480,997</u>
FUND BALANCES - BEGINNING OF YEAR	<u>400,035</u>	<u>997,060</u>	<u>7,978</u>	<u>1,285,809</u>	<u>2,169,401</u>	<u>4,860,283</u>
FUND BALANCES - END OF YEAR	<u>\$ 310,680</u>	<u>\$ 1,138,330</u>	<u>\$ 13,338</u>	<u>\$ 480,683</u>	<u>\$ 3,398,249</u>	<u>\$ 5,341,280</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	BALANCE JULY 1, 2018	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2019
ASSETS				
Cash and investments	\$ 397,211	\$ 1,657,161	\$ 1,594,336	\$ 460,036
TOTAL ASSETS	<u>397,211</u>	<u>1,657,161</u>	<u>1,594,336</u>	<u>460,036</u>
LIABILITIES				
Due to student organizations				
Evergreen Elementary	4,451	17,932	14,383	8,000
Hatley Elementary	5,533	3,764	5,455	3,842
Mountain Bay Elementary	8,406	10,158	9,342	9,222
Riverside Elementary	16,284	24,321	23,338	17,267
Rothschild Elementary	12,165	22,052	24,182	10,035
Odyssey Elementary	836	6,681	6,189	1,328
Weston Elementary	3,801	18,516	17,864	4,453
Middle	43,514	94,254	87,225	50,543
Junior High	46,600	138,905	146,314	39,191
Senior High	241,535	1,315,646	1,247,248	309,933
IDEA Charter	14,086	4,932	12,796	6,222
TOTAL LIABILITIES	<u>397,211</u>	<u>1,657,161</u>	<u>1,594,336</u>	<u>460,036</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
YEAR ENDED JUNE 30, 2019

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
Employee salary	100	\$ -
Employee benefits	200	-
Purchased services	300	-
Non-capital objects	400	-
Capital objects	500	-
Lease payments	600	-
Insurance and judgements	700	-
Special education costs	800	-
Other objects	900	-
Total		<u>\$ -</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

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, 2018	REVENUES GRANTOR REIMBURSE- MENTS	EXPENDITURES	ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2019	SUBRECIPIENT PASS-THROUGH EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE								
Wisconsin Department of Public Instruction								
<u>Child Nutrition Cluster</u>								
School Breakfast Program		10.553						
July 1, 2017 - June 30, 2018	2018-374970-SB-546		N/A	\$ 23,373	\$ 23,373	\$ -	\$ -	\$ -
July 1, 2018 - June 30, 2019	2019-374970-SB-546		N/A	-	140,310	143,474	3,164	-
Food Distribution		10.555						
July 1, 2018 - June 30, 2019	None		N/A	-	186,359	186,359	-	-
National School Lunch Program		10.555						
July 1, 2017 - June 30, 2018	2018-374970-NSL-547		N/A	22,428	22,428	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-NSL-547		N/A	-	841,881	859,823	17,942	-
Snack Program		10.555						
July 1, 2017 - June 30, 2018	2018-374970-NSLAE-566		N/A	1,548	1,548	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-NSLAE-566		N/A	-	13,784	13,983	199	-
Summer Food Service Program for Children		10.559						
July 1, 2017 - June 30, 2018	2018-374970-SFSP-586		N/A	28,845	28,845	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-SFSP-586		N/A	-	52,337	80,843	28,506	-
Total Child Nutrition Cluster				<u>76,194</u>	<u>1,310,865</u>	<u>1,284,482</u>	<u>49,811</u>	<u>-</u>
Child & Adult Care Food Program		10.558						
July 1, 2018 - June 30, 2019	2019-374970-AR-551		N/A	-	5,793	5,793	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>76,194</u>	<u>1,316,658</u>	<u>1,290,275</u>	<u>49,811</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION								
Wisconsin Department of Public Instruction								
<u>Special Education Cluster</u>								
Special Education - Grants to States (IDEA Part B)		84.027						
July 1, 2017 - June 30, 2018	A341-IDEA-FT-374970		N/A	269,105	269,105	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-IDEA-FT-341			\$ 1,180,313	903,040	1,167,584	264,544	-
Special Education - Preschool Grants (IDEA Part B)		84.173						
July 1, 2017 - June 30, 2018	A347-IDEA-PS-374970		N/A	21,135	21,135	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-IDEA-PS-347			40,701	20,570	32,419	11,849	-
High Cost Special Education Aid		84.027						
July 1, 2018 - June 30, 2019	None		N/A	-	7,900	7,900	-	-
Total Special Education Cluster				<u>290,240</u>	<u>1,221,750</u>	<u>1,207,903</u>	<u>276,393</u>	<u>-</u>
Title IA - Grants to Local Educational Agencies		84.010						
July 1, 2017 - June 30, 2018	A141-Title I-A-374970		N/A	352,026	352,026	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-TIA-141			673,572	503,124	598,641	95,517	-
Title IV-A Student Support and Academic Enrichment		84.186						
July 1, 2017 - June 30, 2018	A381-Title IV-A-374970		N/A	4,180	4,180	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-TIVA-381			46,690	28,357	40,336	11,979	-
Title III-A- English Language Acquisition Grants		84.365						
July 1, 2017 - June 30, 2018	A365-Title III-A-374970		N/A	26,245	26,245	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-TIIIA-391			84,059	33,453	53,306	19,853	-
Carl Perkins Act Formula Allocation Grant		84.048						
July 1, 2017 - June 30, 2018	2018-374970-CTE-400		N/A	42,982	42,982	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-CTE-400			45,936	25,008	45,936	20,928	-
Title II-A - Supporting Effective Instruction State Grant		84.367						
July 1, 2017 - June 30, 2018	A365-Title II-A-374970		N/A	38,996	38,996	-	-	-
July 1, 2018 - June 30, 2019	2019-374970-TIIA-365			179,676	136,153	164,674	28,521	-
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>754,669</u>	<u>2,412,274</u>	<u>2,110,796</u>	<u>453,191</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Wisconsin Department of Health Services								
<u>Medical Assistance Cluster</u>								
July 1, 2017 - June 30, 2018	None	93.778	N/A	14,990	14,990	-	-	-
July 1, 2018 - June 30, 2019	None		N/A	-	434,280	475,381	41,101	-
Total Medical Assistance Cluster				<u>14,990</u>	<u>449,270</u>	<u>475,381</u>	<u>41,101</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>14,990</u>	<u>449,270</u>	<u>475,381</u>	<u>41,101</u>	<u>-</u>
TOTAL FEDERAL AWARDS				<u>\$ 845,853</u>	<u>\$ 4,178,202</u>	<u>\$ 3,876,452</u>	<u>\$ 544,103</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, 2019

AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION	PASS-THROUGH		RECEIVABLE			RECEIVABLE		SUBRECIPIENT PASS-THROUGH
	ENTITY IDENTIFYING NUMBER	STATE I.D. NUMBER	(UNEARNED REVENUE) JULY 1, 2018	REVENUE GRANTOR REIMBURSEMENTS	EXPENDITURES	(UNEARNED REVENUE) JUNE 30, 2019	EXPENDITURES	
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Wisconsin Department of Public Instruction								
Special Education and School Age Parents	374970-100	255.101	\$ -	\$ 2,069,287	\$ 2,069,287	\$ -	\$ -	-
State School Lunch Aid	374970-107	255.102	-	27,088	27,088	-	-	-
Common School Fund Library Aid	374970-104	255.103	-	239,133	239,133	-	-	-
Bilingual/Bicultural Aid	374970-111	255.106	-	84,289	84,289	-	-	-
General Transportation Aid	374970-102	255.107	-	230,843	230,843	-	-	-
Wisconsin Morning Milk Program	374970-109	255.109	-	14,905	14,905	-	-	-
Equalization Aid	374970-116	255.201	677,740	41,148,220	41,164,139	693,659	-	-
High Cost Special Education Aid	374970-119	255.210	-	29,551	29,551	-	-	-
Alcohol and Drug Abuse	374970-143	255.306	11,028	36,028	25,000	-	-	-
School Breakfast Program	374970-108	255.344	-	8,742	8,742	-	-	-
Educator Effectiveness Evaluation System	374970-154	255.940	34,006	67,846	33,840	-	-	-
Per Pupil Aid	374970-113	255.945	-	3,817,398	3,817,398	-	-	-
Special Education Transition Readiness Grant	374970-174	255.257	-	26,136	38,000	11,864	-	-
Career and Technical Education Incentive	374970-151	255.950	-	38,000	38,000	-	-	-
Trauma Sensitive Schools Grant	374970-177	255.297	-	-	6,182	6,182	-	-
Assessments of Reading Readiness	374970-166	255.956	-	8,853	8,853	-	-	-
Personal Electronic Computing Device	374970-175	255.296	-	58,125	58,125	-	-	-
Aid for School Mental Health Programs	374970-176	255.227	-	35,619	35,619	-	-	-
Aid for Special Education Transition	374970-168	255.960	-	22,000	22,000	-	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			<u>722,774</u>	<u>47,962,063</u>	<u>47,950,994</u>	<u>711,705</u>		<u>-</u>
WISCONSIN DEPARTMENT OF NATURAL RESOURCES								
Payment in Lieu of Taxes	None	None	-	26,056	26,056	-	-	-
WISCONSIN DEPARTMENT OF REVENUE								
Exempt Computer Aid	None	None	125,577	125,577	128,616	128,616	-	-
Exempt Personal Property Aid	None	255.301	-	223,614	223,614	-	-	-
TOTAL WISCONSIN DEPARTMENT OF REVENUE			<u>125,577</u>	<u>349,191</u>	<u>352,230</u>	<u>128,616</u>		<u>-</u>
WISCONSIN DEPARTMENT OF JUSTICE								
School Safety Initiative	None	455.206	-	479,814	547,543	67,729	-	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT								
Wisconsin Fast Forward Teacher Training and Development Grant	None	445.109	-	50,522	50,522	-	-	-
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 848,351</u>	<u>\$ 48,867,646</u>	<u>\$ 48,927,345</u>	<u>\$ 908,050</u>		<u>\$ -</u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2019

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

2018-2019 eligible costs under the State Special Education Program are \$8,463,566.

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, 2019, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements and have issued our report thereon dated November 6, 2019.

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 2019-001 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 Finding

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

Purpose of this Report

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

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
November 6, 2019



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, 2019. 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards 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 and State 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, 2019.

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 requirements 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
November 6, 2019

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 JUNE 30, 2019

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over financial reporting:

Material weakness identified?	_____	Yes	_X_	No
Significant deficiency(ies) identified not considered to be material weaknesses?	_____	Yes	_X_	None reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance

	_____	Yes	_X_	No
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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?	_____	Yes	_X_	No
Significant deficiency(ies) identified not considered to be material weaknesses?	_____	Yes	_X_	None reported

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

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

	_____	Yes	_X_	No
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D.C. EVEREST AREA SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
 JUNE 30, 2019

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program or Cluster</u>
445.206	School Safety Grant
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

2019-001 - 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 2018-001.

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, 2019

Summary Schedule of Prior Audit Findings

2018-001 - Preparation of Financial Statements - Repeat. Initially occurred 6/30/13.

Corrective Action Plan

2019-001 - 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, 2019

D.C. EVEREST AREA SCHOOL DISTRICT
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Appendix A	Adjusting Journal Entries Report



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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *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 May 9, 2019. 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 2019. 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 Towers Watson, 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.

Management's estimate of the Wisconsin Retirement System local retiree life insurance fund 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 November 6, 2019.

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, Wisconsin Retirement System pension schedules, Wisconsin Retirement System local retiree life insurance fund schedules, and OPEB healthcare defined benefit plan schedule, 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, schedule of charter school authorized operating costs, schedule of expenditures of federal awards, and schedule of 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 information and 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



Manitowoc, Wisconsin
November 6, 2019



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, 2019 and have issued our report thereon dated November 6, 2019. 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.

HAWKINS ASH CPAS, LLP

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

Manitowoc, Wisconsin
November 6, 2019

MANAGEMENT ADVISORY COMMENTS

Current Year Comments

New Standard - GASB Statement No. 84 - *Fiduciary Activities*

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

Starting July 1, 2019, the District will be required to keep track of revenue and expenditures for fund 60 student activity.

The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Your June 30, 2020 financial statements will be updated for these new reporting requirements.

New Standard - GASB Statement No. 87 - *Leases*

This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

This statement excludes the following:

- intangible assets (mineral rights, patents, copyrights, licensing contracts for software)
- biological assets (timber, living plants, living animals)
- inventory

- service concession arrangement (GASB Statement No. 60)
- assets financed with conduit debt unless both asset and debt are reported by lessor
- supply contracts (power purchase agreements)
- short-term leases (12 months or less including options to extend)
- contracts that transfer ownership and does not contain termination options
- certain regulated leases (aviation leases)

We recommend all lease contracts that might meet the definition of a lease should be accumulated, identify any contracts that may be excluded based on an exception or materiality, and complete a listing of all the contracts. The listing should include contract description, asset description, term of contract, term extensions, termination clause, payments, and exclusion exception. Please upload the contracts and listing to your portal.

The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Your June 30, 2021 financial statements will be updated for these new reporting requirements.

APPENDIX A

Client: **0201873 - D.C. Everest Area School District**
 Engagement: **19 audit - D.C. Everest Area School District**
 Period Ending: **6/30/2019**
 Trial Balance: **Database**
 Workpaper: **1501 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 35		7002		
2019 - To reclassify snack program revenue to proper account.				
50 R 834 717 257220 547 --- ---	LUNCH		199.00	
50 R 834 717 257230 561 --- ---	AFTER SCHOOL SNACKS			199.00
Total			199.00	199.00
Adjusting Journal Entries JE # 36		1501.01		
2019 - Adjustment made per client subsequent to importing the trial balance.				
		PBC		
10 R 809 699 500000 700 --- ---	DISTRICT WIDE		9,064.00	
10 A 000 000 715500 000 000 000	DUE FROM STATE GOVERNMENT			9,064.00
Total			9,064.00	9,064.00
Adjusting Journal Entries JE # 37		PBC		
2019 - Adjustment made per client subsequent to importing the trial balance.				
10 E --- 354 12--- --- --- ---	REGULAR CURRICULUM		17,770.00	
10 E --- 678 28--- --- --- ---	DEBT SERVICES			17,770.00
Total			17,770.00	17,770.00

**Business Office Budget Calendar
2020-21 School Year
D.C. Everest Area School District**

November 2019	<ul style="list-style-type: none"> ➤ Update projection models with prior year & current year budget data ➤ Board review and approval of budget calendar
December 2019	<ul style="list-style-type: none"> ➤ Update projection models with assumptions ➤ Current year budget performance review
January 2020	<ul style="list-style-type: none"> ➤ Cabinet discusses and determines per pupil allocations ➤ Board review and approval of per pupil allocations ➤ PMA projections model information shared with board ➤ Initial 10-Year Plan meeting with B&G staff ➤ Individual department budget planning meetings ➤ Begin review of staffing needs and ratios ➤ Current year budget performance review
February 2020	<ul style="list-style-type: none"> ➤ Snapshot of current staffing levels for budgeting ➤ Current year budget performance review ➤ Begin review of estimated health care costs
March 2020	<ul style="list-style-type: none"> ➤ Contract negotiations begin ➤ Analyze various scenarios for any salary and negotiations adjustments that may affect the budget ➤ 10-Year Plan meeting with B&G staff ➤ Finalize school budgets ➤ Current year budget performance review
April 2020	<ul style="list-style-type: none"> ➤ April staffing pull from Employee Management into Sal/Neg Module ➤ Review of district depositories ➤ Board review and approve department budgets ➤ Finalize department budgets ➤ Current year budget performance review
May 2020	<ul style="list-style-type: none"> ➤ End of Year project requests - if applicable ➤ Finalize preliminary salary and benefit budgets ➤ End of year project requests – if applicable ➤ Current year budget performance review
June 2020	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ School Board Approves Line of Credit with Bank ➤ Finalize salary and benefits budgets ➤ Current year budget performance review
July 2020	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Review preliminary health and dental costs ➤ School board approves preliminary budget
August 2020	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Finalize health and dental costs ➤ Annual district audit process
September 2020	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Finalize budget as needed information becomes available
October 2020	<ul style="list-style-type: none"> ➤ School board adopts budget ➤ Budget hearing/Annual Meeting ➤ School board sets the final levy
November 2020	<ul style="list-style-type: none"> ➤ Tax levy certifications sent to municipal clerks

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



Book	Policy Manual
Section	First Reading by Board
Title	PUBLIC PARTICIPATION AT BOARD MEETINGS
Code	po0167.3
Status	First Reading
Adopted	May 25, 2016
Last Revised	January 25, 2017

0167.3 - **PUBLIC PARTICIPATION AT BOARD MEETINGS**

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

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

Public-Participation Section of the Meeting

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

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

The presiding officer shall be guided by the following rules:

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

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

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Legal 19.90, Wis. Stats.

Last Modified by Ellen Suckow on November 13, 2019

SCHOOL BOARD MEMBER ELECTION DATES

Deadline for School District Clerks to Publish the Notice of Election —

Fourth Tuesday in November (November 26, 2019)

Candidates May File Declarations of Candidacy No Later than January 7, 2020 —

The deadline for declaring candidacy is 5:00 p.m. on the first Tuesday in January.

In order to be eligible to appear on the official ballot at the Spring Election, a candidate needs to file a declaration of candidacy and a campaign finance registration statement with the filing office identified in the district's Notice of Election by no later than this deadline. In some school districts, nomination papers with a sufficient number of signatures must also be filed in order to qualify for the ballot. Nomination papers may not be filed prior to December 1, 2019.

The appropriate forms can be obtained from the websites of the Wisconsin Elections Commission and the Wisconsin Ethics Commission, or from the school district's main administrative office.

Spring Primary (if a primary election is needed) —

Third Tuesday in February (February 18, 2020)

Spring Election —

First Tuesday in April (April 7, 2020)

WASB New School Board Member Gatherings —

Held regionally around the state, usually in mid to late April. Please refer to the schedule on the WASB website (wasb.org) once it is available.

Persons Elected (or Re-Elected) to the School Board at the Spring Election Must Take and File the Official Oath of Office —

On or before the Fourth Monday in April (no later than April 27, 2020)

School Board Members Take Office —

Fourth Monday in April (April 27, 2020)


This pamphlet provides general information and is not intended as legal advice. The dates shown on this page reflect the law as of the date of publication. Please check the WASB School District Election Schedule and monitor the WASB website and other WASB communications for any changes, updates, or corrections to the information presented herein.

Dear Members of the DCE School
Board,

Thank you so much for
the lovely flower arrangement
you sent to Roger Brendemuehl's
funeral. It was one of our
favorites and helped to brighten
our day. I am grateful to
work for a wonderful school
district.

With sincere thanks,

Sammy Koenig
and Family



Thank you for the beautiful plant
in support of my family and me.
My mom was a teacher, too,
and much of what makes me the
teacher that I am, has come from
her. Her influence will never
be replaced. I'm blessed to be
part of the Everest family.

Michelle Sendelbach

DC Everest School Board-

Thank you for the lovely plant / flower arrangement for my father's funeral. We greatly appreciate your thoughtfulness and consideration during this difficult time.

Leah Fisher