



– A G E N D A –

NOTE: The Board will contemplate adjournment to closed session following the open meeting pursuant to W.S.S.19.85(1)(c)(e)(f) to discuss personnel issues and for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, including potential changes to District lease agreements.

I. Call to Order	
II. Roll Call	
III. Pledge of Allegiance	
IV. Approval of Agenda	
V. Hearing of Delegations Present	
VI. Consent Agenda	
A. Minutes	
1. Regular School Board Meeting of October 23, 2013	3
B. Recommended Employment/Resignations/Contract Adjustments	7
C. Treasurer's Report - General/Other Fund Bills	9
D. Budget Transfers	26
E. Grant Application(s) / Budget Revision(s)	
F. Fund Raising Request(s)	
G. Gift(s) / Bequest(s)	
1. Todd Nicklaus Donation of Cost of Tennis Court Lighting Project	
H. Tuition Agreement(s) / Waiver Request(s)	
I. Policy Approval - Second Reading	
1. Policy 3040 - Operating Reserve	44
VII. Reports/Considerations	
A. WASB Legislative Network Member Presenter: Diane Stroik	
B. CESA Representative Presenter: Helen Ackermann	
C. Student Representative Presenter: Dylan Green	
VIII. Superintendent	49
Presenter: Dr. Gilmore	
A. Update on Suburban Superintendents Conference	
B. Hosting Community-wide Benefits Captive Informational Meeting	

C. 2013 Middle Level State Honors Music Project Update

IX. Unfinished Business

A. Board Goals

Presenter: Dr. Alt

1. Course Updates and Additions

Presenter: Dr. Alt

50

X. New Business

A. 2014-2015 School Year Calendar

59

B. Everest Paraprofessional Union (EPU) Wage Increase

60

C. Consideration of Refinancing Long Term Debt

61

D. 2014-2015 Budget Calendar

63

E. 2012-2013 School Year Final Financial Audit

65

F. Consideration of Motion to Provide for the Holding of a Special Meeting of the Electorate Pursuant to Wis. Stat. Sec 120.08 to Discuss the Purchase of Real Estate by the District.

G. 2014 School Board Election Schedule

138

H. Other

1. Book Review - *SCHOOLS CANNOT DO IT ALONE*

XI. Petitions & Communications

A. Memorial Tribute Acknowledgements

1. Family of Fred Heller (father/father-in-law of Chris and Kathy Heller)

2. Family of Sandra Thurs (mother of Karrie Blake)

XII. Future Meeting Dates

140

A. Regularly Scheduled School Board Meeting

Wednesday, December 18, 2013, 6:30 p.m.

D.C. Everest Administration Building Board Room

Meeting moved from the 4th to 3rd Wednesday of December

B. Regularly Scheduled January School Board Meeting

Wednesday, January 29, 2014, 6:30 p.m.

D.C. Everest Administration Building Board Room

January meeting moved to 5th Wednesday due to conflict with WASB Joint Convention

XIII. Adjournment to closed session following the open meeting pursuant to W.S.S.19.85(1)(c)(e)(f) to discuss personnel issues and for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, including potential changes to District lease agreements

XIV. Reconvene in Open Session

XV. Adjourn

D. C. EVEREST AREA SCHOOL DISTRICT
6300 Alderson Street, Weston, Wisconsin 54476

Regular Monthly
Board Meeting

October 23, 2013

6:30 p.m.

MINUTES

1. Call to Order

President Schaefer called the regular monthly school board meeting to order on October 23, 2013 at 6:30 p.m., at the Administration Building.

2. Roll Call

Board members present were: Helen Ackermann, Joshua Dickerson, Mary Hancock, Jason Jablonski, Rita Kasten, Larry Schaefer, and Diane Stroik. Also present were Kristine A. Gilmore, Superintendent of Schools, Jack E. Stoskopf, Jr., Assistant Superintendent, Business/Personnel Services, and Lois M. Alt, Assistant Superintendent, Curriculum, Instruction & Technology. For visitors: See Register.

3. Pledge to the Flag

Those present recited the pledge to the flag. Schaefer announced the Board would contemplate adjourning to closed session following the open meeting pursuant to W.S.S. 19.85(1)(e) for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, including potential changes to District lease agreements.

4. Approval of Agenda

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

5. Hearing of Delegations Present

5.1. The Board recognized the Greenheck Health & Wellness Center's fundraising committee for their efforts in the successful completion of the center and its funding. Those honored were Jack Stoskopf, Todd Bohm, Aaron Mull, Kristine Gilmore, LeeAnn Kitchell, Luke Coenen, Tim Strehlow, and Karen Wegge.

5.2. John Jacobs, Village of Weston Finance Director, 8704 Windsor Drive, Weston, gave the board charts showing the comparison of levy rates for 2012 and 2013.

6. Consent Agenda

Motion by Jablonski, second by Hancock, to approve the following consent agenda: With a roll call vote, all yes. Motion carried.

6.1. Approval of Minutes

6.1.1. Budget Hearing & Annual Meeting Minutes of September 18, 2013

6.1.2. Regular Board Meeting of September 18, 2013

6.1.3. Special Board Meeting of October 15, 2013

6.2. Recommended Employment/Resignations/Contract Adjustments

Support Staff

<i>Name</i>	<i>Position/Bldg.</i>	<i>Wage/hr</i>	<i>Start</i>	<i>Type</i>
Mai Xiong	English Language Learner Assistant – WE	12.50/hr	9/25/2013	EPU
Renae Wiesneski	Payroll Specialist-ADM	\$18.50/hr	9/27/2013	AC
Ronald Pasholk	Building Attendant-Cleaner – Hatley	\$11.50/hr	9/25/2013	ATWILL
Peter Xiong	English Language Learner Assistant – RI	\$12.50/hr	10/7/2013	EPU
Heidi Thapa	SWD Assistant-MB	\$11.06/hr	10/09/2013	EPU
Michelle Sharkey-Gregurich	SWD Assistant-MB	\$11.06/hr	10/21/2013	EPU
Theresa Macdonald	SWD Assistant-MB	\$11.06/hr	10/28/2013	EPU
Elizabeth Moscoso	SWD Assistant-MB	\$11.06/hr	10/21/2013	EPU

Nonteaching Employees

See attached report

Resignation(s)/Retirement(s)

Support Staff

<i>Name</i>	<i>Position</i>	<i>Effective Date</i>	<i>Type</i>
Louise Stuedemann	Accounts Payable Clerk	November 1, 2013	Retirement

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

Checks #210037-210418 and ACH 131400152-131400378 in the amount of \$1,810,681.85 in payment of general fund bills and Found 40 check #4900115 in the amount of \$9,698.02.

6.4. Budget Transfers – None

6.5. Grant Applications(s)/Budget(s) Approval – None

6.6. Youth Options Program – 2nd Semester

6.6.1. UWMC Youth Options – two students for 2 classes with tuition paid

6.6.2. NTC Youth Options – four students for 10 classes with tuition paid for eight classes

6.7. Fund-Raising Request(s)

6.7.1. Senior High FCCLA

6.7.2. Hatley PTO

6.8. Gift(s)/Bequest(s)

6.8.1. Wynn O. Jones & Associates - Donation of Items Valued at \$10,000

6.9. Tuition Agreement(s)/Waiver Request(s) – If any

6.10. Policy Approval – Second Reading - None

7. Reports/Considerations

7.1. WASB Legislative Network Member

Stroik reported the Region 5 meeting is next week, Wednesday, October 30. All board members and the superintendent will attend.

7.2. CESA Representative

Ackermann reported on the CESA Board of Control meeting. Digital learning and virtual schools were discussed.

7.3. Student Representative

Dylan Green reported on the upcoming ghost hunt for prizes and the annual costume contest for a \$100 grand prize. Fall sports are in playoffs and winter sport sign up was last week. The musical Sound of Music is November 7-10 with approximately 80 participants. Joel Tannis, mural artist, worked with junior and senior high student on murals at the junior high. Homecoming events were very successful. Dr. Gilmore told Dylan express to congratulations to the council for the excellent homecoming.

8. Superintendent

8.1. Teacher Compensation Committee Update

8.2. Article from the Fall 2013 Trustee Quarterly on NTC with an Everest Mention

8.3. NTC's 2012-2013 K-16 Annual Report with quote by Mark Schommer on his work with the WAMPEN grant.

8.4. Jennifer Gipp Award from the Wisconsin Business Education Association

8.5. Wisconsin Rtl Center Commendation of Rick Koepke, Becky Stadler & Melissa Meyer for Their Presentation

8.6. Update on Assistant Superintendent Stoskopf's Staff Meetings on Health Insurance

8.7. Common Core Hearings

Hearing will be in Wausau on October 30.

9. Unfinished Business

9.1. Board Goals

9.1.1. Update on District Grading

Principals Johansen, Nye and Pophal shared information with the board on the significant progress made on changes to district grading in the secondary schools.

10. New Business

10.1. September Third Friday Count

September count was 6,018.

10.2. 2013-2014 Budget Approval

Motion by Kasten, second by Kasten, to approve the district budget in the amount of \$74,205,024. With a voice vote, all yes. Motion carried.

10.3. 2013-2014 Tax Levy Approval

Motion by Jablonski, second by Stroik, to approve the total tax levies in the amount of \$24,225,620. With a voice vote, all yes. Motion carried.

10.4. WASB Convention is January 22-24, 2014

10.5. District Employee Pay Increases

Superintendent Gilmore advised the board that the paraprofessionals need to be pulled from the motion due to a recent court decision.

Motion by Hancock, second by Stroik, to approve an increase for the DCETA of 2.07%. With a voice vote, all yes. Dickerson abstained. Motion passed.

Motion by Jablonski, second by Kasten, to approve a 2.07% increase for the Teamsters Local 662. After discussion and with a voice vote, all yes. Motion carried.

Motion by Hancock, second by Stroik, to approve a 2.0% increase for At-Will, Administrator, Administrative Confidential and Food Service employees. With a voice vote, all yes. Motion carried.

Motion by Hancock, second by Stroik, to approve a 2.0% raise for Superintendent Gilmore. With a voice vote, all yes. Motion carried.

10.6. Hmong Parent Partner Position

Motion by Kasten, second by Ackermann, to approve the Hmong Parent Partner position as recommended. With a voice vote, all yes. Motion carried.

A five minute recess was called at 8:32.

Meeting reconvened at 8:37.

10.7. Out-of-State Trip (Senior High FFA)

Motion by Kasten, second by Jablonski, to approve the five (5) FFA students who qualified for Nationals in the FFA Forestry Competition to travel to Louisville from October 28-November 2, 2013. Motion carried.

10.8. American Education Week Proclamation – November 18-22, 2013

Motion by Kasten, second by Jablonski, to approve the American Education Week Proclamation. With a voice vote, all yes. Motion carried.

10.9. Policy Approval – First Reading

Motion by Hancock, second by Kasten, to approve the first reading of the following policy. With a voice vote, all yes. Motion carried.

10.9.1. Policy 3040 – Operating Reserve

10.10. Other

10.10.1. Book Study Discussion

Motion by Ackermann, second by Stroik, to table the book discussion until the next meeting. With a voice vote. Motion carried.

11. Petitions and Communications

None received.

12. Future Meeting Dates

12.1. WASB Region 5 Dinner

Wednesday, October 30, 2013, at 6:00 p.m.

Holiday Inn, Rothschild

12.2. Next Regular Board Meeting

Wednesday, November 20, 2013, 6:30 p.m.

Administration Bldg.-Board Room

13. The Board will contemplate adjournment to closed session following the open meeting pursuant to W.S.S. 19.85(1)(e) for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, including potential changes to District lease agreements.

Motion by Jablonski, second by Stroik, to adjourn to closed session following the open meeting pursuant to W.S.S. 19.85(1)(e) for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, including potential changes to District lease agreements. With a roll call vote, all yes. Motion carried. Time was 8:43 p.m.

14. Reconvene

The board reconvened in open session at 8:54 p.m.

15. Adjourn

Schaefer adjourned the meeting at 8:54 p.m.

Respectfully submitted,

Rita A. Kasten, Clerk

Elizabeth M. Schultz, Secretary to the Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the November 20, 2013 board meeting.

5.2. Recommended Employment/Resignations/Contract Adjustments

Recommended Employment

Certified Staff

<i>Name</i>	<i>Position</i>	<i>Salary</i>	<i>%</i>	<i>Start</i>
Touhoua Yang	Hmong Parent Partner- District	\$46,000	100	TBD

Support Staff

<i>Name</i>	<i>Position/Bldg.</i>	<i>Wage/hr</i>	<i>Start</i>	<i>Type</i>
Delos (DJ) Adamski	IMC AudioVisual Asst.-SH	\$11.06/hr	11/11/2013	EPU
Annette Ziert	Cafeteria Server-JH	\$10.15/hr	11/18/2013	FOOD
Rachel Geiger	Secretary Phy Ed and Athletics – SH	\$11.65/hr	11/19/2013	EPU

Nonteaching Employees

<i>Name</i>	<i>Position/Bldg</i>	<i>% Based on Append. B/C</i>	<i>Start</i>
See attached report			

DCE Senior High School					
Co-Curricular Activity	Position	Begin	End	%	Returned
Gunderson, Michelle	Dance Team Assistant (Winter)	11/2/13	4/1/14	6	11/5/13
Vesper, Wendy	Dance Team Co-Head Coach (Winter)	11/2/13	4/1/14	2	–

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

TREASURER'S REPORT

NOVEMBER 14, 2013

CASH BALANCE AS OF OCTOBER 16, 2013	\$1,949.17	
INVESTMENT ACCOUNT TRANSFERS		\$3,364,522.03
RECEIPTS #CR18259-CR18342	\$5,484,862.07	
CHECKS FOR APPROVAL #210419-210714 ACH: 131400379 - 131400558		\$2,165,758.05
VOIDS:	\$0.00	
CASH BALANCE AS OF NOVEMBER 14, 2013		(\$43,468.84)
	<hr/>	
	\$5,486,811.24	\$5,486,811.24
	<hr/> <hr/>	

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210419	ABEL SR, DON SR	OCT 2013 RETAINER	10/18/2013	60
210420	BP	4990244701-SEP2013	10/18/2013	70.13
210421	BUTCH'S AUTO SERVICE	28059	10/18/2013	643.46
210422	CENTURY LINK	1276449083	10/18/2013	135.02
210423	CESA 5	20481	10/18/2013	30
210424	CHARTER COMMUNICATIONS	09-23-13	10/18/2013	10,520.02
210425	CHRISTIANSON, VICKIE	Christianson 10-9	10/18/2013	319
210426	DC EVEREST SENIOR HIGH SAF	SH Scholarships Add.	10/18/2013	1,000.00
210427	DEGROOT, CAROLYN	DeGroot1015	10/18/2013	380
210428	ERICKSON, JENNIFER	SEP 2013	10/18/2013	358.4
210429	FDIC AS RECEIVER	Nov 2013 PYMT	10/18/2013	22,500.00
210430	FEDEX	2-426-90377	10/18/2013	28.77
210431	FORMS SPECIALISTS INC	35690 & 35691	10/18/2013	268
210432	GERBER LEISURE PRODUCTS	24364	10/18/2013	2,584.00
210432	GERBER LEISURE PRODUCTS	24366	10/18/2013	139
210433	GUARDIAN PEST CONTROL	SEPT 2013	10/18/2013	410.65
210434	HANKE, MICHAEL	Oct 2013	10/18/2013	168.7
210435	HARRIS, ANGELA	Harris1015	10/18/2013	253.5
210436	HEID MUSIC COMPANY	1087547	10/18/2013	348.28
210437	HER, ZONG C	100713	10/18/2013	60
210438	KNAACK, ROBERT	OCT 2013 RETAINER	10/18/2013	60
210439	LIBERTOSKI, KEN & AMY	SepA 2013	10/18/2013	63.84
210440	LOCKSMITH SHOPPE	10842	10/18/2013	20
210441	M3 INSURANCE SOLU INC	144233	10/18/2013	25,757.00
210442	MADISON NATL LIFE INS CO	NOVEMBER 2013	10/18/2013	10,367.12
210443	MARQUARDT STAMP AND SIGN	44141	10/18/2013	38
210444	MID AMERICA (TSA)	1216	10/18/2013	890.64
210445	MID WISCONSIN BEVERAGE	124148 / 124356	10/18/2013	1,067.90
210446	MINNESOTA MUTUAL LIFE	NOV 2013	10/18/2013	15,722.28
210447	MS GRAPHIC DESIGN	1408	10/18/2013	150
210448	OPERA FOR THE YOUNG	00001	10/18/2013	425
210449	OVERDRIVE INC	093013	10/18/2013	275.99
210449	OVERDRIVE INC	092413	10/18/2013	2,381.67
210450	PAXTON PATTERSON	289881	10/18/2013	227.92
210451	PROSTALL WISCONSIN LLC	1139	10/18/2013	320
210452	ROGERS ATHLETIC	JUL-SEP2013	10/18/2013	2,660.00
210453	SABEL, DAVID	Dave Sabel - 3	10/18/2013	150
210454	SCHOON-TANIS, JOEL	DCEJH2013	10/18/2013	2,500.00
210455	SECURITY HEALTH PLAN	NOV 13-HLTH	10/18/2013	808,270.99
210456	SPEC EDUCATION CLUB	Aug-Oct 2013	10/18/2013	600
210457	STAPLES ADVANTAGE	3211426288	10/18/2013	544.15
210457	STAPLES ADVANTAGE	Oct Invoices	10/18/2013	264.62
210457	STAPLES ADVANTAGE	3211426284	10/18/2013	18.42

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210457	STAPLES ADVANTAGE	3211426281	10/18/2013	177.98
210457	STAPLES ADVANTAGE	3211426279	10/18/2013	74.21
210457	STAPLES ADVANTAGE	3211426278	10/18/2013	3.52
210457	STAPLES ADVANTAGE	3211426277	10/18/2013	12.96
210457	STAPLES ADVANTAGE	3211426274	10/18/2013	58
210457	STAPLES ADVANTAGE	Oct Invoices	10/18/2013	214.59
210457	STAPLES ADVANTAGE	Oct Invs	10/18/2013	228.52
210457	STAPLES ADVANTAGE	3211426268	10/18/2013	70.01
210457	STAPLES ADVANTAGE	3211426267	10/18/2013	24.97
210457	STAPLES ADVANTAGE	3211426264	10/18/2013	110.22
210457	STAPLES ADVANTAGE	3211426262	10/18/2013	203.9
210457	STAPLES ADVANTAGE	3211426261	10/18/2013	41.04
210457	STAPLES ADVANTAGE	Oct Invos	10/18/2013	86.36
210457	STAPLES ADVANTAGE	3211426255	10/18/2013	109.68
210457	STAPLES ADVANTAGE	3211426254	10/18/2013	41.04
210457	STAPLES ADVANTAGE	3211426253	10/18/2013	35
210457	STAPLES ADVANTAGE	3211426252	10/18/2013	64.76
210457	STAPLES ADVANTAGE	3211426251	10/18/2013	110.92
210457	STAPLES ADVANTAGE	Oct Invois	10/18/2013	334.81
210457	STAPLES ADVANTAGE	Octo Invs	10/18/2013	252.02
210457	STAPLES ADVANTAGE	3211426246	10/18/2013	67.69
210457	STAPLES ADVANTAGE	Octob Invs	10/18/2013	458.76
210457	STAPLES ADVANTAGE	3211426244	10/18/2013	143.99
210457	STAPLES ADVANTAGE	3211426243	10/18/2013	53.15
210457	STAPLES ADVANTAGE	3211426240	10/18/2013	20.97
210457	STAPLES ADVANTAGE	3211426238	10/18/2013	84.48
210457	STAPLES ADVANTAGE	3211426237	10/18/2013	63.65
210457	STAPLES ADVANTAGE	Octo Invoices	10/18/2013	158.48
210457	STAPLES ADVANTAGE	3211426234	10/18/2013	53.85
210457	STAPLES ADVANTAGE	3211426233	10/18/2013	17.33
210457	STAPLES ADVANTAGE	3211426232	10/18/2013	44.8
210457	STAPLES ADVANTAGE	3211426231	10/18/2013	63.91
210458	STAPLES INC	3211426285	10/18/2013	137.38
210458	STAPLES INC	Aug Invoices	10/18/2013	262.64
210458	STAPLES INC	3211426266	10/18/2013	135.48
210459	STREICH EQUIPMENT CO INC	87440-IN	10/18/2013	225.75
210460	TEAM SPORTING GOODS INC	AAG020766-AK02	10/18/2013	145
210461	UNIFIRST	968483-SEPT 2013	10/18/2013	504.3
210461	UNIFIRST	961101-SEPT 2013	10/18/2013	1,733.19
210462	UW MARATHON COUNTY	0500478-100213	10/18/2013	2,131.30
210463	VILLAGE OF HATLEY	SEPT 2013	10/18/2013	419.61
210464	VILLAGE OF WESTON TREAS	5568-3456 SEPT 2013	10/18/2013	10,556.00
210465	WASILCZUK, MIKE	SEP 2013	10/18/2013	723.5

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210466	WAUSAU EARLY BIRD ROTARY	162	10/18/2013	140
210467	WENNING GRINDING SUPPLY, J	86290	10/18/2013	149.65
210468	WOLFGRAM, CURT	Sep 2013	10/18/2013	268.8
210469	KWIK TRIP INC	KOSS GIFT CARD3	10/18/2013	250
210470	MADISON ELEM SCHOOL	MJL-1	10/18/2013	315
210471	SHINE WITH SCHAEFER LLC	201240-REDUCED	10/18/2013	2,796.32
210472	TARGET STORE INC	KOSS GIFT CARD2	10/18/2013	250
210473	WAL MART STORE 2127	KOSS GIFT CARD1	10/18/2013	250
210474	ASPIRUS WAU HOSP %ALLIANCE	101813A	10/18/2013	150
210475	CACH LLC	101813A	10/18/2013	402
210476	CITIBANK (SOUTH DAKOTA) N.A.	101813A	10/18/2013	330.71
210477	COLUMBIA CREDIT SERVICES	101813A	10/18/2013	47
210478	DOBBERSTEIN LAW FIRM LLC	10182013A	10/18/2013	154.73
210479	TEAMSTERS LOCAL 662	20131018ADUCUST	10/18/2013	170
210480	UNITED WAY OF MARATHON CNTY	101813A	10/18/2013	697.15
210481	TARGET STORE INC	KOSS GIFT CARD 4	10/21/2013	250
210482	ABLE DISTRIBUTING CO INC	OCT 2013	10/25/2013	302.52
210483	ACE HARDWARE CENTER-WESTON	J96182	10/25/2013	18.56
210484	ADVANCED DISPOSAL	D2061308-SEPT 2013	10/25/2013	5,060.06
210485	ALVIS, ROBBIE	RA-PR10/17/13	10/25/2013	30
210486	AMERICAN CHEMICAL SOCIETY	16070007	10/25/2013	115
210487	AT&T MOBILITY	20X10092013	10/25/2013	16.52
210488	AUGUSTINE, NANCY	PALS Stipend	10/25/2013	25
210489	BABL, THOMAS	26365	10/25/2013	64.05
210489	BABL, THOMAS	23304	10/25/2013	58.9
210490	BEILKE, PAUL	PB-PR10/11/13	10/25/2013	40
210491	BENZ, TIM	22127	10/25/2013	10.85
210492	BERNDT, DARYL	DB-PR10/14-17/13	10/25/2013	60
210493	BLASKOWSKI, VICTOR	VB-PR 10/11/13	10/25/2013	30
210494	BLOCK, MARLIN	MB-PR10/14-17/13	10/25/2013	60
210495	BROWN, TIM	21200	10/25/2013	29.65
210495	BROWN, TIM	21900	10/25/2013	27.2
210496	BUSKA, MANDY	PALS Stipend	10/25/2013	25
210497	CALLOWAY HOUSE INC	3511565	10/25/2013	44.94
210498	CAROW, KAREN	PALS Stipend	10/25/2013	25
210499	CENGAGE LEARNING	50145009	10/25/2013	280
210500	CENTRAL STATE MECHANICAL	18657	10/25/2013	157.28
210501	CHRISTOFFERSEN, KRISANN	24447	10/25/2013	11.3
210502	COCA COLA REFRESHMENTS	3268097725	10/25/2013	117.6
210503	DC EVEREST SENIOR HIGH SAF	072513	10/25/2013	466.32
210504	DEAN FOODS OF WISCONSIN	1078669250 093013	10/25/2013	30,356.47
210505	DEEGAN, ROMY	PALS Stipend	10/25/2013	25
210506	DIRECT FITNESS SOLUTIONS LLC	220766	10/25/2013	1,428.00

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210507	DIVEPOINT SCUBA CENTER INC	DC100113	10/25/2013	80
210508	EARTHGRAINS BAKING CO	21660468346	10/25/2013	97.8
210509	EBERHARDY, TERI	PALS Stipend	10/25/2013	25
210510	FEDEX	2-434-42267	10/25/2013	22
210511	FERGUSON ENTERPRISE INC	10/22/2013	10/25/2013	2,177.85
210512	GRAPHICS PLUS	18214	10/25/2013	43
210513	HAGERMANN, BRITTANY	PALS Stipend	10/25/2013	25
210514	HANSON, KELSEY	PALS Stipend	10/25/2013	25
210515	HEID MUSIC COMPANY	1090384	10/25/2013	553.56
210516	HOLLIS, JORDAN	PALS Stipend	10/25/2013	25
210517	HOLT MCDOUGAL	949635911	10/25/2013	599.55
210518	INFINITE CAMPUS INC	ANNUAL008756	10/25/2013	56,517.01
210519	INTER-STATE STUDIO & PUB CO	IN0000893973	10/25/2013	751.28
210520	JANKE BOOK STORE	3611	10/25/2013	350
210520	JANKE BOOK STORE	3561	10/25/2013	431.4
210520	JANKE BOOK STORE	102113	10/25/2013	13.75
210521	JOHNSON, BETH	PALS Stipend	10/25/2013	25
210522	LAFORCE INC	779726 RI	10/25/2013	865.6
210523	LIGHTSPEED TECHNOLOGIES	73945	10/25/2013	17
210524	LOEBBAKA, RENEE	22795	10/25/2013	46.3
210525	LONDERVILLE ENTERPRISES	221064	10/25/2013	203.36
210526	LUCAS, SAMANTHA	26911	10/25/2013	10.5
210527	MARA CTY PUBLIC HEALTH	HLI00007585	10/25/2013	16
210528	MARYRUTH BOOKS	19367	10/25/2013	5,760.00
210529	MCGRAW HILL COMPANIES	75240138002	10/25/2013	15,336.00
210530	MID WISCONSIN BEVERAGE	0126528, 29	10/25/2013	583.24
210530	MID WISCONSIN BEVERAGE	124327, 125698/9	10/25/2013	1,855.22
210531	MILLER, BRIDGET	PALS Stipend	10/25/2013	25
210532	MORK, TODD	23355	10/25/2013	17.55
210533	MPS PUBLISHING	28070631	10/25/2013	6,780.00
210534	MUELLER, ERICA	PALS Stipend	10/25/2013	25
210535	NAPA AUTO PARTS	DCE93013	10/25/2013	292.88
210535	NAPA AUTO PARTS	DCE440	10/25/2013	470.11
210536	NORTHCENTRAL TECH COLLEGE	MSC-001389	10/25/2013	10
210537	PATTYS MUSIC	101713	10/25/2013	577.89
210538	PERIPOLE INC	131383	10/25/2013	104.5
210539	PERMA BOUND BOOKS	1543558-00	10/25/2013	1,546.22
210540	PITNEY BOWES	9139271-SP13	10/25/2013	420
210541	PK ELECTRONICS	927-01	10/25/2013	580.16
210542	POPPLERS MUSIC INC	1641963	10/25/2013	68.78
210543	RMM SOLUTIONS INC	23905	10/25/2013	14,140.12
210543	RMM SOLUTIONS INC	23173	10/25/2013	15,315.12
210544	ROTHSCHILD WATERWORKS	5890-SEPT2013	10/25/2013	790.7

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210544	ROTHSCHILD WATERWORKS	8630-SEPT2013	10/25/2013	721.1
210545	ROZWADOWSKI, ANGIE	PALS Stipend	10/25/2013	25
210546	SABEL, DAVID	Sat Detention 10/12	10/25/2013	50
210547	SAMUELSON, KALLY	PALS Stipend	10/25/2013	25
210548	SCHABER, MONICA	MS-PR10/17/13	10/25/2013	35
210549	SCHMITZ, KURT	KS-PR10/11/13	10/25/2013	30
210550	SCHWAN, MARTY	MS-PR10/11/13	10/25/2013	30
210551	SECURITY HEALTH PLAN	NOV 13-HLTH-JENSEN	10/25/2013	833.33
210552	SHAWANO JAZZ FESTIVAL	101813	10/25/2013	350
210553	SHERWIN-WILLIAMS COMPANY	3998-9	10/25/2013	1,075.68
210554	STAPLES ADVANTAGE	3211426229	10/25/2013	19.21
210554	STAPLES ADVANTAGE	3211426230	10/25/2013	52.17
210554	STAPLES ADVANTAGE	3211426227	10/25/2013	179.53
210554	STAPLES ADVANTAGE	3211426222	10/25/2013	164.64
210554	STAPLES ADVANTAGE	3211426221	10/25/2013	471.53
210554	STAPLES ADVANTAGE	2 Invoices	10/25/2013	118.56
210554	STAPLES ADVANTAGE	3211426215	10/25/2013	44.12
210554	STAPLES ADVANTAGE	3211426214	10/25/2013	69.92
210554	STAPLES ADVANTAGE	3211426210	10/25/2013	96.08
210554	STAPLES ADVANTAGE	3211426208	10/25/2013	12.27
210554	STAPLES ADVANTAGE	3211426211, 12	10/25/2013	137.26
210555	STAPLES INC	3206584451,320628445	10/25/2013	189.69
210556	STATE BAR OF WISCONSIN	10222013	10/25/2013	150
210557	STREICH EQUIPMENT CO INC	0087462-IN	10/25/2013	45.5
210558	STURTZ, JERRY	JS-PR10/11/13	10/25/2013	50
210559	SUCCESS BY DESIGN INC	137671	10/25/2013	350.48
210560	TEACHER DIRECT	P454283000019	10/25/2013	99.98
210561	TEACHERS CURRICULUM INSTITUTE	228618	10/25/2013	349
210562	TEAM SPORTING GOODS INC	AAG020360-AH08	10/25/2013	1,936.90
210562	TEAM SPORTING GOODS INC	AAG020723-AH04	10/25/2013	341.5
210563	THE PATRIOT CENTER	1191	10/25/2013	372.5
210564	VANDERLOOP, SUE	PALS Stipend	10/25/2013	25
210565	VILLAGE OF WESTON TREAS	8300	10/25/2013	288
210566	WAUSAU MUSIC CENTER	072913	10/25/2013	290
210567	WEIK, RICHARD	DW-PR10/11/13	10/25/2013	40
210568	WENNING GRINDING SUPPLY, J	86334	10/25/2013	34.87
210569	WI ASSN OF FOR LANG TCH WAFLT	101813	10/25/2013	326
210570	WI RAPIDS LINCOLN HS	WIRAP-WVC-VB2013	10/25/2013	116.75
210571	WILEY & SONS, JOHN	7622018	10/25/2013	11,046.21
210572	KALAHARI RESORT CONV CTR	WADA workshop	10/25/2013	124.75
210573	ABLE DISTRIBUTING CO INC	S008201399.001	11/1/2013	11,747.91
210574	ACE HARDWARE CENTER-WESTON	104233	11/1/2013	21.67
210575	ASSET BLDRS OF AMERICA INC	DCEHANKE	11/1/2013	75

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210576	BEMENT, RYAN	Sep 2013	11/1/2013	72
210577	BORNEMAN, JASON	Sep 2013	11/1/2013	24
210578	BOYLAN, KELLIE	25699	11/1/2013	16.8
210579	BURMEISTER, ETHAN	Sep 2013	11/1/2013	32
210580	CELLCOM - WAUSAU	897907	11/1/2013	922.16
210581	CLARK, ANN	25686	11/1/2013	23.4
210582	COENEN, VINCENT	Sep 2013	11/1/2013	64
210583	CVEYKUS, BOB	24732	11/1/2013	12.55
210584	DICKINSON, CONNOR	Sep 2013	11/1/2013	64
210585	EBERHARDY, QUINTEN	Sep 2013	11/1/2013	24
210586	ELLENBECKER CONST, S D	9594	11/1/2013	12,803.00
210587	ENTERPRISE RENT-A-CAR CO WI L	D553657-4465	11/1/2013	111.67
210588	ERICKSON, DUSTIN	13	11/1/2013	16.3
210589	FAHRNER ASPHT SEALERS LLC	25875	11/1/2013	4,508.00
210590	FARRAR, DAVID	26447	11/1/2013	11.8
210591	FEDEX	2-442-00454	11/1/2013	17.3
210592	FERGUSON ENTERPRISE INC	10282013	11/1/2013	4,662.93
210592	FERGUSON ENTERPRISE INC	0960450	11/1/2013	33.64
210592	FERGUSON ENTERPRISE INC	0960484	11/1/2013	1.46
210592	FERGUSON ENTERPRISE INC	0959669	11/1/2013	11.95
210592	FERGUSON ENTERPRISE INC	0958805	11/1/2013	86.7
210593	FORECAST 5 ANALYTICS	5647 2nd pmt	11/1/2013	4,050.00
210594	FRIEDERS, ISAAC	Sep 2013	11/1/2013	48
210595	GAHAGAN, KAYLEIGH	Sept 2013	11/1/2013	111.3
210596	GATES, TAMARA	23662	11/1/2013	19.7
210597	GOAL LINE HOCKEY SHOP	6210-6094	11/1/2013	1,030.48
210598	GOERTZ, ADAM	Sep 2013	11/1/2013	72
210599	GRAPHICS PLUS	18469	11/1/2013	448.75
210600	HOUGHTON MIFFLIN HARCOURT	Aug 2013 Invoices	11/1/2013	1,421.79
210601	JANKE, MATHEW	Sep 2013	11/1/2013	24
210602	JENSEN, TAYLOR	Sep 2013	11/1/2013	56
210603	KOWALSKI, JAYDEN	Sept 2013	11/1/2013	327.3
210604	KRATWELL, ROBERT	Sept 2013	11/1/2013	16
210605	LACROSSE TECHNOLOGY	2024824	11/1/2013	153.22
210606	LEE, LUE	26656	11/1/2013	20
210607	LEE, XUR	21621	11/1/2013	19.96
210607	LEE, XUR	22632	11/1/2013	16.92
210608	LEWIEN, ED	131443	11/1/2013	990
210609	LOR, FUZZY	23678	11/1/2013	56.4
210610	MALBRIT MECHANICAL INC	170729	11/1/2013	1,774.39
210611	MARSHFIELD CLINIC	8-006-627 Sept 2013	11/1/2013	712.89
210612	MASLAKOW, AMANDA	23758	11/1/2013	50.3
210613	MMG OCCUPATIONAL MEDICINE	89159-HepB	11/1/2013	268

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210613	MMG OCCUPATIONAL MEDICINE	89434	11/1/2013	98
210613	MMG OCCUPATIONAL MEDICINE	89159	11/1/2013	2,163.00
210614	MOUA, KONG	22669	11/1/2013	10.7
210615	OSTROWSKI LANDSCAPING &	10858	11/1/2013	2,075.00
210616	OTIS ELEVATOR CO	CVW65086B13	11/1/2013	6,008.16
210616	OTIS ELEVATOR CO	CVW22819001	11/1/2013	2,631.82
210617	OWEN PBLSH, RICHARD C	166217, 166401	11/1/2013	150.2
210618	PALMER, NICHOLA	24709	11/1/2013	43.4
210619	PAOLI, STEPHEN	Sep 2013	11/1/2013	24
210620	PATTYS MUSIC	102813	11/1/2013	248.5
210621	PLUMMER, MATTHEW	Sep 2013	11/1/2013	48
210622	POINT DATACOM LLC	1190	11/1/2013	1,095.00
210622	POINT DATACOM LLC	1191	11/1/2013	1,190.00
210623	PORTER, JOEL	25778	11/1/2013	60.45
210624	PRIME DESIGN BUILDERS INC	Oct 2013	11/1/2013	1,739.00
210625	QUALITY DOOR AND HARDWARE	712216-IN	11/1/2013	140
210626	R & R SPECIALTIES INC	53101-IN	11/1/2013	2,621.00
210627	RAHN, JOSHUA	Sep 2013	11/1/2013	16
210628	RUDER WARE AND MICHLER	177565	11/1/2013	1,275.00
210629	RUENGER, CHAD	25720	11/1/2013	17.9
210630	SABEL, DAVID	OCT 19 2013	11/1/2013	50
210631	SCHULZ, BRIAN	22347	11/1/2013	17.35
210632	STAPLES ADVANTAGE	3211426218	11/1/2013	122.14
210632	STAPLES ADVANTAGE	3208537371	11/1/2013	47.21
210632	STAPLES ADVANTAGE	320537315	11/1/2013	83.4
210633	STAPLES INC	3211426283	11/1/2013	58.49
210633	STAPLES INC	3211426289	11/1/2013	17.59
210634	SUGHAYER, RODIE	25697	11/1/2013	36
210635	THOMAS, DEBRA	24346	11/1/2013	10
210636	TRENKLE, MICHAEL	23391	11/1/2013	36.85
210637	USI INC	370246101015	11/1/2013	223.19
210638	VALLEY SCALE SERVICE INC	83306-IN	11/1/2013	125
210639	VEVERKA, MITCHEL	Sep 2013	11/1/2013	48
210640	WADINSKI, ANDREA	23403	11/1/2013	32.3
210641	WAUSAU SCHOOL DISTRICT	Reimb Transp Costs	11/1/2013	3,391.72
210642	WILLIAMS, JULIA	25610	11/1/2013	20
210643	WILSON LANGUAGE TRAINING	1569908	11/1/2013	381.24
210644	XIONG, GEORGE	23620	11/1/2013	31.7
210645	YRC	647-232417	11/1/2013	295.92
210646	DOMINO'S PIZZA	DOM11513	11/1/2013	327
210647	KRUG BUS SERVICE	8557	11/1/2013	502
210647	KRUG BUS SERVICE	8512	11/1/2013	770
210647	KRUG BUS SERVICE	8511	11/1/2013	720

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210648	LAMERS BUS LINES INC	436768	11/1/2013	713
210649	SAMS CLUB	WKCE2013	11/1/2013	98.78
210650	WI DEPT OF PUBLIC INST	DPI - 01	11/1/2013	30
210651	ASPIRUS WAU HOSP %ALLIANCE	110113A	11/1/2013	150
210652	CACH LLC	110113A	11/1/2013	544.76
210653	CITIBANK (SOUTH DAKOTA) N.A.	110113A	11/1/2013	330.71
210654	COLUMBIA CREDIT SERVICES	110113A	11/1/2013	47
210655	GREAT LAKES HIGHER EDU GRNTY CORP	110113A	11/1/2013	162.23
210656	UNITED WAY OF MARATHON CNTY	110113A	11/1/2013	699.65
210657	ASPIRUS YMCA CHILD DEV CTR	4-K Nov Pmt.	11/1/2013	23,546.31
210658	BETHLEHEM COMM-RO	4-K Nov Pmt.	11/1/2013	7,198.11
210659	CENTRAL BURNER AND BOILER INC	51929	11/1/2013	347.35
210659	CENTRAL BURNER AND BOILER INC	51930	11/1/2013	387.85
210660	CHENG, SUSIE	Sep 2013	11/1/2013	180.88
210661	EDU-CARE SCHOOL SPLY	00450551-IN	11/1/2013	69
210662	HAWKINS, ASH, BAPTIE & CO LLP	197930	11/1/2013	1,750.00
210663	HOUGHTON MIFFLIN HARCOURT	11/01/13 BO	11/1/2013	863.6
210664	INTEGRITY FIRE PROTECTION INC	45658	11/1/2013	187
210665	KEY TO LIFE CHILDCARE CTR	4-K Nov Pmt.	11/1/2013	8,641.78
210666	LAMP RECYCLERS INC	68025	11/1/2013	63
210667	MCGRAW HILL COMPANIES	75255122001	11/1/2013	7,660.80
210668	MID WISCONSIN BEVERAGE	128732 & 128733	11/1/2013	717.81
210669	MT OLIVE PRESCHOOL	4-K Nov Pmt.	11/1/2013	12,962.67
210670	NEWMAN CATHOLIC-ST MARK	4-K Nov Pmt.	11/1/2013	8,387.61
210671	NEWMAN CATHOLIC-ST THERESE	4-K Nov Pmt.	11/1/2013	7,625.10
210672	ST JOHN LUTHERAN SCHOOL	4-K Nov Pmt.	11/1/2013	3,558.38
210673	TAYLOR, GWEN	SEP 2013	11/1/2013	148.96
210674	WAUSAU CHILD CARE-CEDAR CR	4-k Nov Pmt.	11/1/2013	4,829.23
210675	WI CENTER FOR ENVIRONMENTAL EDU/LEAF PROG	EC102413	11/1/2013	400
210676	DC EVEREST JUNIOR HIGH SCHOOL	OFF FEES 11012013	11/1/2013	4,000.00
210677	DC EVEREST SENIOR HIGH SCHOOL	OFF FEE 11/1/13	11/1/2013	10,000.00
210678	ABT WATER TREATMENT INC	00023127	11/8/2013	398.75
210679	ACE HARDWARE CENTER-WESTON	104422	11/8/2013	53.82
210679	ACE HARDWARE CENTER-WESTON	103827	11/8/2013	7.06
210680	AJ CONTRACT SERVICES INC	35178	11/8/2013	811.25
210681	AMBER, BISHOP	October2013	11/8/2013	13
210682	BYTESPEED LLC	INV0080160	11/8/2013	3,445.00
210683	CLARK, JARRETT	October2013	11/8/2013	19
210684	COLLINS, HEATHER	Oct 2013	11/8/2013	101.36
210684	COLLINS, HEATHER	OctA 2013	11/8/2013	4.92
210685	CURRICULUM ASSOCIATES INC	90230405	11/8/2013	41.41
210686	FEDEX	2-449-19332	11/8/2013	38.69
210687	FERGUSON ENTERPRISE INC	0962311	11/8/2013	310.19

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
210687	FERGUSON ENTERPRISE INC	0963947	11/8/2013	85.9
210687	FERGUSON ENTERPRISE INC	0962558	11/8/2013	28.96
210687	FERGUSON ENTERPRISE INC	0960586	11/8/2013	313.7
210687	FERGUSON ENTERPRISE INC	CM167595	11/8/2013	-4.68
210688	FORMS SPECIALISTS INC	35807	11/8/2013	100
210689	GADKE, JONATHON	October2013	11/8/2013	11.25
210690	GLADWIN MACHINERY & SUPPLY CO	SIW.39238	11/8/2013	2,186.00
210691	JANKE BOOK STORE	3684	11/8/2013	420
210692	LUKOWSKI, WADE	October2013	11/8/2013	19
210693	MARYRUTH BOOKS	19579	11/8/2013	238.7
210694	OFFICE SUPER SAVERS	k1098731	11/8/2013	62
210695	PLANK ROAD PUBLISHING INC	14-018264	11/8/2013	72.84
210696	RAJEK, BRANDON	October2013	11/8/2013	17.63
210697	SCHRAMM, JAMES	October2013	11/8/2013	19
210698	SOUTHSIDE TIRE CO INC	246144	11/8/2013	107.9
210699	STAPLES ADVANTAGE	3211426225	11/8/2013	187.47
210699	STAPLES ADVANTAGE	3211426226	11/8/2013	38
210699	STAPLES ADVANTAGE	3208537372	11/8/2013	41.07
210699	STAPLES ADVANTAGE	3208537299	11/8/2013	94.71
210699	STAPLES ADVANTAGE	3211426224	11/8/2013	94
210699	STAPLES ADVANTAGE	3211426209	11/8/2013	72.39
210699	STAPLES ADVANTAGE	3211426239	11/8/2013	20.97
210699	STAPLES ADVANTAGE	3211426256, 32114267	11/8/2013	189.81
210699	STAPLES ADVANTAGE	3211426258	11/8/2013	5.28
210699	STAPLES ADVANTAGE	3211426263	11/8/2013	125.09
210700	STERLING WATER INC	342X03676304	11/8/2013	1,284.90
210701	SWETT, WAYNE	October2013	11/8/2013	20
210702	TEACHER CREATED RESOURCES	5722647	11/8/2013	19.97
210703	TEACHER DIRECT	11/4/13	11/8/2013	584.27
210704	TEAM SPORTING GOODS INC	AAG019493-AH07	11/8/2013	774
210704	TEAM SPORTING GOODS INC	AAG017518-AH10	11/8/2013	973.5
210704	TEAM SPORTING GOODS INC	TEAM X 3	11/8/2013	1,566.00
210704	TEAM SPORTING GOODS INC	AAG020722-AH04	11/8/2013	492
210705	TREND ENTERPRISES	1827455 RI	11/8/2013	22.45
210706	WAUSAU AWARDS AND ENGRAVING	102513	11/8/2013	33.55
210707	WENNING GRINDING SUPPLY, J	86408	11/8/2013	34.87
210708	WESTON UTILITIES	OCT 2013*	11/8/2013	3,252.30
210709	WSRA	MS2013	11/8/2013	1,514.00
210710	XIONG, YUE PHENG	October2013	11/8/2013	20
210711	CENTRAL WI MATH LEAGUE	CWML-11/2013	11/8/2013	205
210712	LAMERS BUS LINES INC	437525	11/8/2013	713
210713	LAMERS BUS LINES INC	437527	11/8/2013	356
210714	LAMERS BUS LINES INC	437609	11/8/2013	385

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
131400379	AMERICAN WELDING & GAS INC	July 2013 Invs	10/18/2013	249.8
131400380	ANTELL, PENNY	Sep 2013	10/18/2013	207.47
131400381	BAHR, MICHELLE	Sep 2013	10/18/2013	9.48
131400382	BLANCHETTE, ALLISHA	Sep 2013	10/18/2013	18.25
131400383	BOBS ELECTRIC	35308	10/18/2013	512.32
131400383	BOBS ELECTRIC	35325	10/18/2013	567.61
131400384	CLARK, SARAH	Oct 2013	10/18/2013	21.63
131400385	COLRUD, JODI	Sept 2013	10/18/2013	33.55
131400386	DAMROW, CYNTHIA	july 2013	10/18/2013	29.83
131400386	DAMROW, CYNTHIA	Sep 2013	10/18/2013	109.61
131400387	DAVIES, ELYSE	SEP 2013	10/18/2013	56.39
131400388	DEMCO INC	5095309	10/18/2013	77.23
131400389	DURANTE, DIANE	Sept 2013	10/18/2013	65.97
131400390	EISENBARTH STRING INSTRUMENT	453786	10/18/2013	185
131400391	FEATHERS, TIM	SEP 2013	10/18/2013	44.01
131400392	FERGUS, PATRICK	SEP 2013	10/18/2013	52.09
131400393	FIRST PLACE TROPHIES	37208	10/18/2013	46
131400394	GOETSCH, DIANE	SEP 2013	10/18/2013	77.91
131400395	GULDAN, DONNA	SEP 2013	10/18/2013	100.91
131400396	HEINZEN, ANN	Aug 2013	10/18/2013	54.62
131400397	HEISE, STACY	Sep 2013	10/18/2013	49.87
131400398	HELLER, CHRISTOPHER	Sep 2013	10/18/2013	31.87
131400399	HUDDLESTON, DUDLEY	Sep 2013	10/18/2013	52.71
131400400	HUDDLESTON, KAREN	Sep 2013	10/18/2013	56.5
131400401	JOHNSON, ANN	Sep 2013	10/18/2013	45
131400402	KENITZER, ROXANNE	Sep 2013	10/18/2013	131.08
131400403	KLUEVER, JACKIE	Sep 2013	10/18/2013	466.08
131400404	KNOEDLER, LUCAS	Sep 2013	10/18/2013	8.48
131400405	KWIK TRIP INC	54784-SEP2013	10/18/2013	2,124.13
131400406	LAMMERT, JASON	Aug 2013A	10/18/2013	171.8
131400407	LANCELLE, GARRETT	Sep 2013	10/18/2013	27
131400408	NORTHERN LAKE SVC INC	242692	10/18/2013	400
131400409	O'BRIEN, RENEE	SEP 2013	10/18/2013	14.46
131400410	PARDE, KATHY	Sep 2013	10/18/2013	68.12
131400411	PETERSON, CHRISTINA	AUG/Sep 2013	10/18/2013	21.47
131400412	PIERCE, PATRICE	Sep 2013	10/18/2013	4.73
131400412	PIERCE, PATRICE	Sep 2013A	10/18/2013	22
131400413	RICE, JULIE	Sep 2013	10/18/2013	54.24
131400414	SCHOMMER, MARK	SEP 2013	10/18/2013	104.86
131400415	SELLE, SUZANNE	Sep 2013A	10/18/2013	23.22
131400416	STACHOVAK, AMY	SEP 2013	10/18/2013	73.05
131400417	USIC LOCATING SERVICES INC	1326201514	10/18/2013	260.85
131400418	WELSH, CHRISTINE	Sep 2013	10/18/2013	161.36

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
131400419	ZELL, CASSIE	Sep 2013	10/18/2013	18.08
131400419	ZELL, CASSIE	SepA 2013	10/18/2013	42.72
131400420	AMERICAN WELDING & GAS INC	02428018	10/25/2013	28.8
131400420	AMERICAN WELDING & GAS INC	01972664-00	10/25/2013	664.59
131400420	AMERICAN WELDING & GAS INC	01961567-01	10/25/2013	155.5
131400420	AMERICAN WELDING & GAS INC	2452221	10/25/2013	239.4
131400420	AMERICAN WELDING & GAS INC	2428545, 2412210	10/25/2013	314.97
131400421	BAND INSTRMT REPR SPEC INC	27047,27107	10/25/2013	461.5
131400422	BERRY, NICOLE	Oct 2013	10/25/2013	16.84
131400423	BOSMAN, TOM	TB-PR10/14-17/13	10/25/2013	60
131400424	BRAUN, LISA	Sep 2013	10/25/2013	269
131400425	BRECKE, CHAD	OCT 2013 TILES	10/25/2013	763.6
131400425	BRECKE, CHAD	Sep 2013	10/25/2013	38.86
131400425	BRECKE, CHAD	July 2013	10/25/2013	44.72
131400425	BRECKE, CHAD	Aug 2013	10/25/2013	427.38
131400426	CLASSROOM DIRECT	208111308830	10/25/2013	51.87
131400426	CLASSROOM DIRECT	308101763713	10/25/2013	97.92
131400427	DEMCO INC	5109174	10/25/2013	202
131400428	DUERKOP, VALERIE	Oct 2013	10/25/2013	39.99
131400429	ETCO ELECTRIC SUPPLY INC	10/22/2013	10/25/2013	761.63
131400430	FIRST STUDENT INC	10862742	10/25/2013	122.94
131400430	FIRST STUDENT INC	10869933	10/25/2013	285,536.16
131400430	FIRST STUDENT INC	10870399	10/25/2013	1,831.98
131400431	FOX RIVER FOODS INC	662882	10/25/2013	220.69
131400432	GADKE, GARY	Oct 2013	10/25/2013	7.29
131400433	GRAHAM, CONNIE	Sep 2013	10/25/2013	22.15
131400434	HEISE, STACY	PALS Stipend	10/25/2013	40.94
131400435	KEMP, AUDREY	Aug 2013	10/25/2013	44.99
131400436	KNOEDLER, LUCAS	Oct 2013	10/25/2013	8.48
131400437	LAMMERT, SARAH	Aug 2013 Exp Reimb	10/25/2013	501.88
131400438	LEARNING RESOURCES INC	1836150	10/25/2013	6.99
131400439	MIDLAND PAPER CO	65X6880	10/25/2013	6,828.00
131400440	MOORE, KATHLYNE	Oct 2013	10/25/2013	14.92
131400441	NORTHERN LAKE SVC INC	242894	10/25/2013	20
131400441	NORTHERN LAKE SVC INC	242895	10/25/2013	54
131400442	NORTHWAY COMMUNICATIONS INC	161418	10/25/2013	428
131400443	OFFICE ENTERPRISES INC	2498	10/25/2013	400
131400444	OLSON, JULIE	SEP 2013	10/25/2013	282.24
131400445	OMNI GLASS & PAINT INC	0106316	10/25/2013	576
131400446	PAN O GOLD BAKING CO ST CLOUD	93013MS	10/25/2013	2,588.67
131400446	PAN O GOLD BAKING CO ST CLOUD	93013JH	10/25/2013	1,349.05
131400446	PAN O GOLD BAKING CO ST CLOUD	93013HS	10/25/2013	1,548.34
131400447	PAULSON, JOHN	Oct 2013	10/25/2013	30.08

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
131400447	PAULSON, JOHN	Sep 2013	10/25/2013	54
131400448	PEARSON EDUCATION	Sept-Oct Invs	10/25/2013	48,295.42
131400448	PEARSON EDUCATION	BK 70128828	10/25/2013	1,261.07
131400448	PEARSON EDUCATION	BK 70087036	10/25/2013	13,075.64
131400449	REALLY GOOD STUFF	4479812	10/25/2013	48.94
131400449	REALLY GOOD STUFF	4388569	10/25/2013	162.51
131400449	REALLY GOOD STUFF	4535852	10/25/2013	195.62
131400449	REALLY GOOD STUFF	4546113	10/25/2013	56.67
131400450	ROTO-GRAPHIC PRINTING INC	3684	10/25/2013	285.6
131400451	SAARI, JENNIFER	Oct 2013	10/25/2013	12.65
131400452	SCHOLASTIC INC	M5249264 2	10/25/2013	247.23
131400452	SCHOLASTIC INC	M5241466 1	10/25/2013	770.49
131400453	SCHOOL SPECIALTY	3 Invoices	10/25/2013	2,354.45
131400453	SCHOOL SPECIALTY	208111593864	10/25/2013	116.05
131400453	SCHOOL SPECIALTY	208111581513	10/25/2013	26.84
131400453	SCHOOL SPECIALTY	Oct Invoices	10/25/2013	3,252.71
131400453	SCHOOL SPECIALTY	308101817755	10/25/2013	860
131400453	SCHOOL SPECIALTY	208111547019	10/25/2013	1,176.52
131400454	SKYWARD INC	161926	10/25/2013	12,500.00
131400455	SUN PRINTING INC	61489	10/25/2013	114.5
131400455	SUN PRINTING INC	61484	10/25/2013	548.5
131400456	TABOR, PETER	OctA 2013	10/25/2013	53.92
131400457	VAN ERT ELECTRIC COMPANY INC.	71974	10/25/2013	308.66
131400457	VAN ERT ELECTRIC COMPANY INC.	71728	10/25/2013	2,088.97
131400458	WAUSAU CHEMICAL CORP	INV-231958	10/25/2013	358
131400459	WITMAN, AMANDA	MW-PR10/17/13	10/25/2013	30
131400460	A+ CUSTOM CABINETRY LLC	366	11/1/2013	5,098.00
131400461	AMERICAN WELDING & GAS INC	02427920	11/1/2013	13.2
131400462	ARCHIQUETTE, JEANNE	Aug 2013	11/1/2013	12.66
131400462	ARCHIQUETTE, JEANNE	SepA 2013	11/1/2013	132.89
131400463	AUGUST WINTER & SONS INC	61334	11/1/2013	372.5
131400463	AUGUST WINTER & SONS INC	61335	11/1/2013	182.5
131400464	BORESON, LYNN	DCE1013	11/1/2013	1,550.00
131400465	CLASSROOM DIRECT	308101742354	11/1/2013	78.8
131400465	CLASSROOM DIRECT	308101766399	11/1/2013	125.9
131400465	CLASSROOM DIRECT	308101766411	11/1/2013	114.01
131400466	D & L SIGNS INC	8524	11/1/2013	842.85
131400467	ETCO ELECTRIC SUPPLY INC	3151477	11/1/2013	207.84
131400467	ETCO ELECTRIC SUPPLY INC	3151479	11/1/2013	32.02
131400467	ETCO ELECTRIC SUPPLY INC	3151478	11/1/2013	254.13
131400467	ETCO ELECTRIC SUPPLY INC	3152525	11/1/2013	47.67
131400467	ETCO ELECTRIC SUPPLY INC	3153015	11/1/2013	300
131400467	ETCO ELECTRIC SUPPLY INC	3148979	11/1/2013	18.99

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
131400467	ETCO ELECTRIC SUPPLY INC	3148829CM	11/1/2013	-57.15
131400468	FIRST STUDENT INC	10874396	11/1/2013	74.83
131400468	FIRST STUDENT INC	10862809	11/1/2013	318.48
131400469	FRANCE PROPANE SERVICE	186479	11/1/2013	748.98
131400470	INTEGRYS ENERGY SVCS	SEP 2013	11/1/2013	5,247.93
131400471	JOHNSON CONTROLS INC	1-7320458952	11/1/2013	8,015.09
131400472	K&S FUEL INJECTION INC	177843	11/1/2013	298.65
131400473	KITCHELL, LEEANN	Sep/Oct 2013	11/1/2013	196.62
131400474	KOENIG, TAMMY	Sep 2013	11/1/2013	20.07
131400475	LAWSON, LYNN	Oct 2013	11/1/2013	96.37
131400475	LAWSON, LYNN	OctB 2013	11/1/2013	20.78
131400476	MIDLAND PAPER CO	65x85140	11/1/2013	45.3
131400477	NORTHWAY COMMUNICATIONS INC	161626	11/1/2013	214
131400478	PEARSON CLINICAL ASSESSMENT	4165019	11/1/2013	10,000.00
131400479	RADLOFF, DUSTIN	Oct 2013	11/1/2013	180.8
131400479	RADLOFF, DUSTIN	Aug 2013	11/1/2013	51.98
131400480	REINHART FOODS INC	960966	11/1/2013	887.16
131400481	SCHOLASTIC INC	M5249264	11/1/2013	19.77
131400482	SCHOLASTIC TEACHING RESOURCES	7111022	11/1/2013	83.88
131400483	SCHOOL SPECIALTY	308101826269	11/1/2013	1,002.45
131400483	SCHOOL SPECIALTY	308101766793	11/1/2013	74.91
131400483	SCHOOL SPECIALTY	208111504020	11/1/2013	36.87
131400483	SCHOOL SPECIALTY	208111621797	11/1/2013	32.53
131400483	SCHOOL SPECIALTY	308101826374	11/1/2013	105.65
131400484	TABOR, PETER	OctB 2013	11/1/2013	22.04
131400485	WEBKO HOUSE OF SPORTS	172847	11/1/2013	631.75
131400486	WESTERGARD, KATHLEEN	Oct 2013	11/1/2013	90.8
131400487	WIERNIK, ANN	Oct 2013	11/1/2013	23.31
131400488	YWCA OF WAUSAU	246	11/1/2013	750
131400489	AMERICAN WELDING & GAS INC	02427922	11/1/2013	1.2
131400490	EISENBARTH STRING INSTRUMENT	453798	11/1/2013	123.7
131400491	FIRST STUDENT INC	10874326	11/1/2013	3,205.77
131400492	GILMORE, KRISTINE	SEP 2013	11/1/2013	290.27
131400493	HEAT & POWER PRODUCTS	26504	11/1/2013	159.5
131400494	KINDERCARE LEARNING CTR	4-K Nov Pmt.	11/1/2013	8,514.70
131400495	MARA CTY SPEC ED	DCE1314-1	11/1/2013	900
131400496	MARA CTY CHILD DEVELOPMENT	4-K Nov Pmt	11/1/2013	4,104.85
131400497	NASCO INC - EDUCATION	11012013	11/1/2013	184.98
131400497	NASCO INC - EDUCATION	518919	11/1/2013	120.19
131400498	NCS PEARSON INC	4117308	11/1/2013	3,000.00
131400498	NCS PEARSON INC	4079848	11/1/2013	1,500.00
131400499	PEARSON EDUCATION	July-Aug Invs 2013	11/1/2013	26,161.52
131400500	REINDERS INC	1461264-00	11/1/2013	499.82

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
131400501	SCHOLASTIC INC	M5284248	11/1/2013	84.15
131400502	TAYLOR, JULIANN	Oct 2013	11/1/2013	85.82
131400503	WEBKO HOUSE OF SPORTS	173026	11/1/2013	228
131400504	WI PUBLIC SERVICE	401790290 Oct 2013	11/1/2013	1,161.86
131400504	WI PUBLIC SERVICE	1245109525 OCT 2013	11/1/2013	60,536.30
131400505	WILICHOWSKI, KIM	October 2013	11/1/2013	67.45
131400506	ALLIED DATA SOLUTIONS	2504A	11/8/2013	264
131400507	ATKINSON, SCOTT	Oct 2013	11/8/2013	21
131400508	BAIER, TERESE	Oct 2013	11/8/2013	214.7
131400509	BASSETT MECHANICAL	6020241C	11/8/2013	1,233.75
131400510	BECK, PHILIP	Oct 2013	11/8/2013	71.96
131400511	BELOTT, JEFFREY	Oct 2013	11/8/2013	379.74
131400512	BERNS, ANN	Oct 2013	11/8/2013	10.68
131400513	BOBS ELECTRIC	35436	11/8/2013	129.69
131400514	BYCHINSKI, LORI	Oct 2013	11/8/2013	267.6
131400515	CLASSROOM DIRECT	208110990246	11/8/2013	273.75
131400515	CLASSROOM DIRECT	308101735446	11/8/2013	78.5
131400516	CORMICAN, KATIE	sep 2013	11/8/2013	27.12
131400517	CUMMINGS, LONA	Oct 2013	11/8/2013	62.08
131400518	DURANTE, DIANE	Oct 2013	11/8/2013	41.3
131400519	ETCO ELECTRIC SUPPLY INC	3153510	11/8/2013	121.92
131400520	FEATHERS, TIM	Oct 2013	11/8/2013	53.28
131400521	FERGUS, PATRICK	Oct 2013	11/8/2013	29.95
131400522	FIRST STUDENT INC	1ST STUDENT X6	11/8/2013	4,367.12
131400522	FIRST STUDENT INC	10874386	11/8/2013	415.24
131400522	FIRST STUDENT INC	OCT 2013 10876023	11/8/2013	262,395.01
131400522	FIRST STUDENT INC	10874372	11/8/2013	59.08
131400522	FIRST STUDENT INC	10874401	11/8/2013	125.57
131400523	FREY SCIENTIFIC COMPANY	302500116862	11/8/2013	118.62
131400524	GADKE, GARY	Oct.A 2013	11/8/2013	2.26
131400525	GERBER LEISURE PRODUCTS	24412	11/8/2013	312
131400526	HOBBS, STEPHANIE	Oct 2013	11/8/2013	51.19
131400527	HUDDLESTON, KAREN	Sept 2013	11/8/2013	168.93
131400528	JOHNSON, EO	i00106706	11/8/2013	71.76
131400529	LUKASKO, TIFFANY	Oct 2013	11/8/2013	197.81
131400530	MIDLAND PAPER CO	65X89540	11/8/2013	1,216.00
131400531	MULL, AARON	Oct 2013	11/8/2013	229.96
131400532	NORTHSTAR ENVIRONMENTAL	130526	11/8/2013	130
131400533	NYE, SARAH	Oct 2013	11/8/2013	19.56
131400534	OBERMEIER, DEBRA	Oct 2013	11/8/2013	43.39
131400535	OLSZEWSKI, SHARON	Oct 2013	11/8/2013	35.37
131400536	OMNI GLASS & PAINT INC	0106498	11/8/2013	4,100.00
131400537	PATTERSON, AMANDA	Sept 2013	11/8/2013	48

DC EVEREST AREA SCHOOLS- BILLS PAYABLE 11/14/2013

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
131400538	PEARSON EDUCATION	Aug Invoices	11/8/2013	1,676.22
131400539	PIERCE, PATRICE	Oct 2013	11/8/2013	46.35
131400540	PLATTA, KIYANN	Oct 2013	11/8/2013	21.02
131400541	PRAHL, TINA	Oct 2013	11/8/2013	376.18
131400542	RAVEY, TRACY	11/05/2013	11/8/2013	15.24
131400543	REALLY GOOD STUFF	4388539*	11/8/2013	215.86
131400544	REINHART FOODS INC	978390	11/8/2013	544.5
131400545	ROCHESTER, TIMOTHY	Oct 2013	11/8/2013	70.51
131400546	SCHILLING, BRYAN	Oct 2013	11/8/2013	63.49
131400547	SCHNEIDER, PATRICIA	Oct 201e	11/8/2013	145.6
131400548	SCHOOL SPECIALTY	208110914321	11/8/2013	170.91
131400548	SCHOOL SPECIALTY	308101688866	11/8/2013	198.71
131400548	SCHOOL SPECIALTY	308101734703	11/8/2013	112.61
131400548	SCHOOL SPECIALTY	208110914334	11/8/2013	81.99
131400548	SCHOOL SPECIALTY	308101720507	11/8/2013	79.17
131400549	SELLE, SUZANNE	Oct 2013	11/8/2013	41.24
131400550	STEIG, LINDSAY	Oct 2013	11/8/2013	234.93
131400551	STOSKOPF, JACK	Oct.A 2013	11/8/2013	29.83
131400552	SUARDINI, MARGO	Oct 2013	11/8/2013	26.16
131400553	TESKE, STEFANIE	Oct 2013	11/8/2013	13.65
131400554	THOMPSON, KELLY	Oct 2013	11/8/2013	12.43
131400554	THOMPSON, KELLY	Sept 2013	11/8/2013	10.74
131400555	USIC LOCATING SERVICES INC	1328901514	11/8/2013	86.95
131400556	WEBB, HERSHEL	Oct 2013	11/8/2013	157.86
131400557	WEGGE, KAREN	Oct 2013	11/8/2013	186
131400558	WI SCHOOL MUSIC ASSN WSMA	491	11/8/2013	140

2,165,758.05

DC EVEREST AREA SCHOOLS - BILLS PAYABLE 11/14/2013 49 FUND

<u>CHECK NUMBER</u>	<u>VENDOR</u>	<u>INVOICE NUMBER</u>	<u>CHECK DATE</u>	<u>AMOUNT</u>
4900116	COUNTY MATERIALS CORP	2287496-00	10/18/2013	\$ 1,727.15
4900117	CORNELL IRON WORKS, INC.	J2013144112-D	10/25/2013	\$ 2,594.00
4900118	TRI CITY GLASS & DOOR	JC5140	10/25/2013	\$ 6,424.00
4900119	COUNTRYSIDE FENCE/DECK SV	Z49FUND 202310	11/8/2013	\$ 2,163.00
4900120	ELLENBECKER CONST, S D	Z49FUND PAY REQ#1	11/8/2013	\$ 26,078.00
				\$ 38,986.15



D.C. Everest Area School District
6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Aaron Nelson
Supervisor of Administrative Services

MISSION STATEMENT

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

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

FROM: Aaron Nelson, Supervisor of Administrative Services

RE: 2013-14 School Year Budget Revision

DATE: 11/01/2013

Attached are two budget revisions:

The first is a Community Foundation Grant, "Bringing the Farm to School," awarded to Hatley Elementary in the amount of \$2,000.

The second is to transfer residual funds from Fund 49 (Capital Projects Fund) Fitness Center Project to Fund 21 (Special Revenue Trust Fund). The residual funds will be used for future supplies and services needed for the Fitness Center.

11/18/2013

The third attachment is the auditor-recommended monthly transfer report.

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00002	Hatley - Community Foundation Farm to School	2013-2014	10/29/2013	Batch Entry	Batch

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Farm to School Grant	10 R 809 291 500000 911 000 000	10/29/2013	0.00	2,000.00
2		Farm to School Grant	10 E 809 411 110000 911 000 000	10/29/2013	2,000.00	0.00
TOTALS					2,000.00	2,000.00

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

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00003	Fund Transfer	2013-2014	11/01/2013	Batch Entry	Batch

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Fund 49 Fitness Center Residual transfered to Fund 21	49 E 809 969 492000 000 503 000	11/01/2013	58,636.49	0.00

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

REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.
REPORT TITLE: GENERAL INPUT BUDGET TRANSFERS
REQUESTED BY: jstoskopf DATE: 11/04/13
PROGRAM NAME: fin/3amgip01. TIME: 9:02:45 AM
COPIES: 1 LPI: 6
RUN ON SERVER: yes CREATE ASCII FILE: NO

BATCHES SELECTED:	BATCH #	DESCRIPTION	POST DATE
	13-00007	Transfer money to Psych Dues & Fees to Balanc	10/25/2013
	13-00008	Transfer money to balance PT equipment	10/25/2013
	13-00009	Transfer money to food & student software to	10/25/2013
	13-00010	Transfer money to balance purchased services	10/25/2013
	13-00011	Transfer money to balance speech general supp	10/25/2013
	13-00012	Transfer money to balance general supplies	10/28/2013
	13-00013	Transfer money to staff training travel for M	10/28/2013
	13-00014	Forecast 5 Analytics not budgeted for 2013-20	10/28/2013
	13-00015	funds needed for magazine subscription	10/28/2013
	13-00016	INADVERTENTLY USED WRONG ACCOUNT, DETERMINED	10/28/2013
	13-00017	not enough funds in original budget for magaz	10/28/2013
	13-00018	reallocating funds to meet curriculum needs	10/28/2013
	13-00019	Social Studies Transfer	10/28/2013
	13-00020	Capital Projects Budget Adjustment	10/28/2013
	13-00021	District Vehicle Expense Account Change	10/28/2013
	13-00022	to cover book purchases originally paid for o	10/29/2013
	13-00023	to cover subscriptions ordered	10/29/2013
	13-00024	to cover book purchase paid for out of wrong	10/29/2013
	13-00025	Hatley Account Transfer - Printing	10/29/2013
	13-00026	Hatley Transfer - Field Trip	10/29/2013
	13-00027	to cover music software purchase taken from w	10/29/2013
	13-00028	to cover 2nd and 5th grade furniture purchase	10/29/2013
	13-00029	IMC purchases taken out of empty acct	10/29/2013
	13-00030	Hatley account transfer - general supplies	10/29/2013
	13-00031	Hatley account Transfer - Paper	10/29/2013
	13-00032	Hatley account transfer - general supplies	10/29/2013
	13-00033	Hatley Account Transfer - Assess/Staff	10/29/2013
	13-00034	Hatley Account Transfer - Curr Development	10/29/2013
	13-00035	Hatley Account Transfer - Equipment	10/29/2013

GENERAL INPUT BUDGET TRANSFERS

BATCHES SELECTED:	BATCH #	DESCRIPTION	POST DATE
	13-00036	AODA TRANSFER	10/29/2013
	13-00037	Transfer of funds to pay from correct account	10/29/2013
	13-00038	Transfer of funds to have money in correct ac	10/29/2013
	13-00039	Transfer of funds for shipping charges not in	10/29/2013
	13-00040	Transfer of funds to cover an increase in due	10/29/2013
	13-00041	Transfer of funds to pay for Chrome books fro	10/29/2013
	13-00042	Transfer for additional charges on membership	10/29/2013
	13-00043	Transfer of funds to pay dues from correct ac	10/29/2013
	13-00044	Transfer of funds for a window replacement fr	10/29/2013
	13-00045	Overdrawn account, transfer would balance acc	10/29/2013
	13-00046	To Balance Accounts	10/29/2013
	13-00047	Transfer for additional fees not included in	10/29/2013
	13-00048	Transfer for to pay for district vehicle from	10/29/2013
	13-00049	Transfer to pay for laptops from correct acco	10/29/2013
	13-00050	Transfer money to balance overdrawn speech su	10/29/2013
	13-00051	Transfer money to balance student software ac	10/29/2013
	13-00052	Transfer money to balance staff development o	10/29/2013
	13-00053	Transfer money to balance overdrawn outsource	10/29/2013
	13-00054	Transfer money to cover overdrawn equipment a	10/29/2013
	13-00055	Transfer money to balance overdrawn preschool	10/29/2013
	13-00056	Transfer money to balance overdrawn advertisi	10/29/2013
	13-00057	to cover printing charges	10/31/2013
	13-00058	funds needed for paper products	10/31/2013
	13-00059	Insufficient Funds budgeted for summer printi	10/31/2013
	13-00060	Book tape purchase	10/31/2013
	13-00061	Yacker Tracker Purchase	10/31/2013
	13-00062	Software Purchase-Music	10/31/2013
	13-00063	Media Purchase-Library	10/31/2013
	13-00064	Dues - Music	10/31/2013
	13-00067	To cover negative account and reallocate from	10/31/2013

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00007	Transfer money to Psych Dues & Fees to Balanc	2013-2014	10/25/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from psych general supplies	27 E 809 411 215000 341 809 000	10/25/2013	0.00	190.00
2		Transfer to psych dues & fees	27 E 809 940 215000 341 809 000	10/25/2013	190.00	0.00
TOTALS					190.00	190.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00008	Transfer money to balance PT equipment	2013-2014	10/25/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer money from PT general supplies	27 E 809 411 218200 341 809 000	10/25/2013	0.00	93.00
2		Transfer money to PT equipment	27 E 809 551 218200 341 809 000	10/25/2013	93.00	0.00
TOTALS					93.00	93.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00009	Transfer money to food & student software to	2013-2014	10/25/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from OT general supplies	27 E 809 411 218100 341 809 000	10/25/2013	0.00	273.00
2		Transfer to food	27 E 809 415 158000 341 809 000	10/25/2013	153.00	0.00
3		Transfer to student software	27 E 809 435 158000 341 809 000	10/25/2013	120.00	0.00
TOTALS					273.00	273.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00010	Transfer money to balance purchased services	2013-2014	10/25/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from staff travel	27 E 809 342 158000 341 809 000	10/25/2013	0.00	85.00
2		Transfer to purchased services	27 E 809 310 158000 341 809 000	10/25/2013	85.00	0.00
TOTALS					85.00	85.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00011	Transfer money to balance speech general supp	2013-2014	10/25/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from payment to other district	27 E 809 382 436000 341 809 000	10/25/2013	0.00	1,600.00
2		Transfer from speech travel	27 E 809 342 156600 341 809 000	10/25/2013	0.00	352.00
3		Transfer to speech general supplies	27 E 809 411 156600 341 809 000	10/25/2013	1,952.00	0.00
TOTALS					1,952.00	1,952.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00012	Transfer money to balance general supplies	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from interpreter for IEP meetings	27 E 809 310 223300 341 809 000	10/25/2013	0.00	1,000.00
2		Transfer to general supplies	27 E 809 411 158000 341 809 000	10/25/2013	1,000.00	0.00
TOTALS					1,000.00	1,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00013	Transfer money to staff training travel for M	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from psych travel	27 E 809 342 215000 341 809 000	10/25/2013	0.00	360.00
2		Transfer to staff out of district training travel	27 E 809 342 221300 341 809 000	10/25/2013	360.00	0.00
TOTALS					360.00	360.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00014	Forecast 5 Analytics not budgeted for 2013-20	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Equipment purchases not yet decided on.	10 E 810 551 232000 000 232 000	10/25/2013	0.00	750.00
2		To cover unbudgeted Forecast 5 Analytics	10 E 810 490 232000 000 232 000	10/25/2013	750.00	0.00
TOTALS					750.00	750.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00015	funds needed for magazine subscription	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		funds needed for magazine subscription	10 E 200 411 121000 000 121 000	10/28/2013	0.00	84.15
2		funds needed for magazine subscription	10 E 200 434 121000 000 121 000	10/28/2013	84.15	0.00
TOTALS					84.15	84.15

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00016	INADVERTENTLY USED WRONG ACCOUNT, DETERMINED	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		INADVERTENTLY USED WRONG ACCOUNT, DETERMINED PRIOR YEAR THAT WE WOULD NO LONGER BE USING. STORAGE CAGES FOR GREENHECK	10 E 400 551 162000 000 160 000	10/28/2013	0.00	1,200.00
2		INADVERTENTLY USED WRONG ACCOUNT, DETERMINED PRIOR YEAR THAT WE WOULD NO LONGER BE USING. STORAGE CAGES FOR GREENHECK	10 E 400 324 254490 000 160 000	10/28/2013	1,200.00	0.00
TOTALS					1,200.00	1,200.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00017	not enough funds in original budget for magaz	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		not enough funds in original budget for magazine subscriptions	10 E 400 411 122000 000 122 000	10/28/2013	0.00	21.30
2		not enough funds in original budget for magazine subscriptions	10 E 400 434 122000 000 122 000	10/28/2013	21.30	0.00
TOTALS					21.30	21.30

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00018	reallocating funds to meet curriculum needs	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		reallocating funds to meet curriculum needs	10 E 400 310 121000 000 121 000	10/28/2013	0.00	85.00
2		reallocating funds to meet curriculum needs	10 E 400 940 121000 000 121 000	10/28/2013	85.00	0.00
TOTALS					85.00	85.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00019	Social Studies Transfer	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Periodical Account Overspent	10 E 400 342 127000 000 127 000	10/28/2013	0.00	20.60
2		Periodical Account Overspent	10 E 400 434 127000 000 127 000	10/28/2013	20.60	0.00
TOTALS					20.60	20.60

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00020	Capital Projects Budget Adjustment	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Items coded and budgeted in incorrect account number.	10 E 833 327 254200 000 254 000	10/28/2013	0.00	130,700.00
2		Items coded and budgeted in incorrect account number.	10 E 833 327 254300 000 254 000	10/28/2013	130,700.00	0.00
TOTALS					130,700.00	130,700.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00021	District Vehicle Expense Account Change	2013-2014	10/28/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Adjustment for Vehicle Expenses	10 E 830 348 232000 000 251 000	10/28/2013	0.00	619.66
2		Adjustment for Vehicle Expenses	10 E 830 324 232000 000 251 000	10/28/2013	619.66	0.00
TOTALS					619.66	619.66

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00022	to cover book purchases originally paid for o	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover book purchases originally paid for out of wrong acct	10 E 108 479 110000 000 102 000	10/28/2013	0.00	917.41
2		to cover book purchases originally paid for out of wrong acct	10 E 108 411 110000 000 102 000	10/28/2013	917.41	0.00
TOTALS					917.41	917.41

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00023	to cover subscriptions ordered	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover subscriptions ordered	10 E 108 411 110000 000 110 000	10/28/2013	0.00	32.83
2		to cover subscriptions ordered	10 E 108 434 110000 000 110 000	10/28/2013	32.83	0.00
TOTALS					32.83	32.83

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00024	to cover book purchase paid for out of wrong	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		to cover book purchase paid for out of wrong acct	10 E 108 479 110000 000 101 000	10/28/2013	0.00	107.81
2		to cover book purchase paid for out of wrong acct	10 E 108 411 110000 000 101 000	10/28/2013	107.81	0.00
TOTALS					107.81	107.81

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00025	Hatley Account Transfer - Printing	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Printing - original account number incorrect	10 E 101 354 258000 000 241 000	10/28/2013	13.12	0.00
2		Printing - original account number incorrect	10 E 101 354 110000 000 241 000	10/28/2013	0.00	13.12
TOTALS					13.12	13.12

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00026	Hatley Transfer - Field Trip	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Original account incorrect	10 E 101 341 256770 000 110 000	10/28/2013	0.00	87.55
2		Original account incorrect	10 E 101 341 256770 000 104 000	10/28/2013	87.55	0.00
TOTALS					87.55	87.55

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00027	to cover music software purchase taken from w	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		to cover music software purchase taken from wrong acct	10 E 108 480 125000 000 125 000	10/28/2013	0.00	35.00
2		to cover music software purchase taken from wrong acct	10 E 108 435 125000 000 125 000	10/28/2013	35.00	0.00
3		to cover music software purchase taken from wrong acct	10 E 108 413 125000 000 125 000	10/28/2013	0.00	9.00
4		to cover music software purchase taken from wrong acct	10 E 108 435 125000 000 125 000	10/28/2013	9.00	0.00
TOTALS					44.00	44.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00028	to cover 2nd and 5th grade furniture purchase	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		to cover 2nd and 5th grade furniture purchases	10 E 108 411 241000 000 241 000	10/28/2013	0.00	1,780.20
2		to cover 2nd and 5th grade furniture purchases	10 E 108 561 241000 000 241 000	10/28/2013	0.00	2,000.00
3		to cover 2nd and 5th grade furniture purchases	10 E 108 551 241000 000 241 000	10/28/2013	1,780.20	0.00
4		to cover 2nd and 5th grade furniture purchases	10 E 108 551 241000 000 241 000	10/28/2013	2,000.00	0.00
TOTALS					3,780.20	3,780.20

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00029	IMC purchases taken out of empty acct	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		IMC purchases taken out of empty acct	10 E 108 432 222200 000 220 000	10/28/2013	0.00	3,144.61
2		IMC purchases taken out of empty acct	10 E 108 439 222200 000 220 000	10/28/2013	3,144.61	0.00
TOTALS					3,144.61	3,144.61

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00030	Hatley account transfer - general supplies	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Original account incorrect	10 E 101 411 110000 000 241 000	10/28/2013	643.17	0.00
2		Original account incorrect	10 E 101 411 241000 000 241 000	10/28/2013	0.00	643.17
TOTALS					643.17	643.17

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00031	Hatley account Transfer - Paper	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Original account incorrect	10 E 101 417 110000 000 110 000	10/28/2013	65.24	0.00
2		Original account incorrect	10 E 101 417 110000 000 104 000	10/28/2013	0.00	65.24
TOTALS					65.24	65.24

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00032	Hatley account transfer - general supplies	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Original account entered incorrectly	10 E 101 411 222200 000 220 000	10/28/2013	12.27	0.00
2		Original account entered incorrectly	10 E 101 411 241000 000 241 000	10/28/2013	0.00	12.27
TOTALS					12.27	12.27

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00033	Hatley Account Transfer - Assess/Staff	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Deficit	10 E 825 411 221100 000 210 000	10/28/2013	92.57	0.00
2		Deficit	10 E 825 342 221100 000 210 000	10/28/2013	0.00	92.57
TOTALS					92.57	92.57

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00034	Hatley Account Transfer - Curr Development	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Deficit	10 E 825 411 221200 000 210 000	10/28/2013	209.67	0.00
2		Deficit	10 E 825 310 221200 000 210 000	10/28/2013	0.00	209.67
TOTALS					209.67	209.67

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00035	Hatley Account Transfer - Equipment	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Chromebooks	10 E 101 551 110000 000 110 000	10/28/2013	150.00	0.00
2		Chromebooks	10 E 101 411 241000 000 241 000	10/28/2013	0.00	150.00
TOTALS					150.00	150.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00036	AODA TRANSFER	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Change to correct function.	10 E 809 100 221300 395 809 205	10/28/2013	0.00	9,300.00
2		Change to correct function.	10 E 809 100 213000 395 809 205	10/28/2013	9,300.00	0.00
3		Change to correct function.	10 E 809 100 221300 395 809 505	10/28/2013	0.00	726.00
4		Change to correct function.	10 E 809 100 213000 395 809 505	10/28/2013	726.00	0.00
5		Change to correct function.	10 E 809 212 221300 395 809 205	10/28/2013	0.00	605.00
6		Change to correct function.	10 E 809 212 213000 395 809 205	10/28/2013	605.00	0.00
7		Change to correct function.	10 E 809 212 221300 395 809 505	10/28/2013	0.00	47.00
8		Change to correct function.	10 E 809 212 213000 395 809 505	10/28/2013	47.00	0.00
9		Change to correct function.	10 E 809 222 221300 395 809 205	10/28/2013	0.00	711.00
10		Change to correct function.	10 E 809 222 213000 395 809 205	10/28/2013	711.00	0.00
11		Change to correct function.	10 E 809 222 221300 395 809 505	10/28/2013	0.00	56.00
12		Change to correct function.	10 E 809 222 213000 395 809 505	10/28/2013	56.00	0.00
TOTALS					11,445.00	11,445.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00037	Transfer of funds to pay from correct account	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer of funds to pay from correct account	10 E 200 411 124000 000 124 000	10/29/2013	0.00	57.04
2		Transfer of funds to pay from correct account	10 E 200 415 124000 000 124 000	10/29/2013	57.04	0.00
TOTALS					57.04	57.04

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00038	Transfer of funds to have money in correct ac	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer of funds to have money in correct account	10 E 200 434 222200 000 126 000	10/29/2013	0.00	660.00
2		Transfer of funds to have money in correct account	10 E 200 434 126000 000 126 000	10/29/2013	660.00	0.00
TOTALS					660.00	660.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00039	Transfer of funds for shipping charges not in	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer of funds for shipping charges not included in original budget	10 E 200 411 132000 000 132 000	10/29/2013	0.00	38.66
2		Transfer of funds for shipping charges not included in original budget	10 E 200 561 132000 000 132 000	10/29/2013	38.66	0.00
TOTALS					38.66	38.66

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00040	Transfer of funds to cover an increase in due	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer of funds to cover an increase in dues	10 E 200 411 132000 000 132 000	10/29/2013	0.00	1.50
2		Transfer of funds to cover an increase in dues	10 E 200 940 132000 000 132 000	10/29/2013	1.50	0.00
TOTALS					1.50	1.50

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00041	Transfer of funds to pay for Chrome books fro	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer of funds to pay for Chrome books from correct account	10 E 300 413 124000 000 124 000	10/29/2013	0.00	2,800.00
2		Transfer of funds to pay for Chrome books from correct account	10 E 300 551 124000 000 124 000	10/29/2013	2,800.00	0.00
3		Transfer of funds to pay for Chrome books from correct account	10 E 300 411 124000 000 124 000	10/29/2013	0.00	13.07
4		Transfer of funds to pay for Chrome books from correct account	10 E 300 551 124000 000 124 000	10/29/2013	13.07	0.00
TOTALS					2,813.07	2,813.07

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00042	Transfer for additional charges on membership	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer for additional charges on membership dues	10 E 300 411 124000 000 124 000	10/29/2013	0.00	51.00
2		Transfer for additional charges on membership dues	10 E 300 940 124000 000 124 000	10/29/2013	51.00	0.00
TOTALS					51.00	51.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00043	Transfer of funds to pay dues from correct ac	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer of funds to pay dues from correct account	10 E 400 411 126000 000 126 000	10/29/2013	0.00	442.00
2		Transfer of funds to pay dues from correct account	10 E 400 940 126000 000 126 000	10/29/2013	442.00	0.00
TOTALS					442.00	442.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00044	Transfer of funds for a window replacement fr	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer of funds for a window replacement from school year 2012-2013	10 E 400 310 136380 000 136 000	10/29/2013	0.00	46.88
2		Transfer of funds for a window replacement from school year 2012-2013	10 E 400 411 136380 000 136 000	10/29/2013	46.88	0.00
TOTALS					46.88	46.88

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00045	Overdrawn account, transfer would balance acc	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		General Supplies	80 E 861 411 393000 000 300 000	10/29/2013	134.47	0.00
2		Equipment Components	80 E 861 460 253300 000 300 000	10/29/2013	0.00	134.47
TOTALS					134.47	134.47

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00046	To Balance Accounts	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Non-Capital Equipment	80 E 861 440 253300 000 300 000	10/29/2013	450.00	0.00
2		Equipment Purchase	80 E 861 551 253300 000 300 000	10/29/2013	533.19	0.00
3		Maintenance Services	80 E 861 324 254300 000 300 000	10/29/2013	0.00	983.19
TOTALS					983.19	983.19

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00047	Transfer for additional fees not included in	2013-2014	10/29/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer for additional fees not included in budget	10 E 400 411 124000 000 124 000	10/29/2013	0.00	17.95
2		Transfer for additional fees not included in budget	10 E 400 435 124000 000 124 000	10/29/2013	17.95	0.00
TOTALS					17.95	17.95

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00048	Transfer for to pay for district vehicle from	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer for to pay for district vehicle from correct account	10 E 400 411 126000 000 126 000	10/29/2013	0.00	139.05
2		Transfer for to pay for district vehicle from correct account	10 E 400 342 126000 000 126 000	10/29/2013	139.05	0.00
TOTALS					139.05	139.05

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00049	Transfer to pay for laptops from correct acco	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer to pay for laptops from correct account	10 E 400 440 136230 000 136 000	10/29/2013	0.00	1,588.79
2		Transfer to pay for laptops from correct account	10 E 400 551 136230 000 136 000	10/29/2013	1,588.79	0.00
TOTALS					1,588.79	1,588.79

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00050	Transfer money to balance overdrawn speech su	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer money from speech travel	27 E 809 342 156600 341 809 000	10/29/2013	0.00	10.00
2		Transfer money to speech general supplies to balance	27 E 809 411 156600 341 809 000	10/29/2013	10.00	0.00
TOTALS					10.00	10.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00051	Transfer money to balance student software ac	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer from instructional supplies	27 E 809 470 158000 341 809 000	10/29/2013	0.00	200.00
2		Transfer to student software	27 E 809 435 158000 341 809 000	10/29/2013	200.00	0.00
TOTALS					200.00	200.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00052	Transfer money to balance staff development o	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer from instructional supplies	27 E 809 470 158000 341 809 000	10/29/2013	0.00	400.00
2		Transfer to staff travel for out of district training account	27 E 809 342 221300 341 809 000	10/29/2013	400.00	0.00
TOTALS					400.00	400.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00053	Transfer money to balance overdrawn outsource	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer money from psych general supplies	27 E 809 411 215000 341 809 000	10/29/2013	0.00	500.00
2		Transfer money from director travel	27 E 809 342 223300 341 809 000	10/29/2013	0.00	800.00
3		Transfer money to outsourced services	27 E 809 310 158000 341 809 000	10/29/2013	1,300.00	0.00
TOTALS					1,300.00	1,300.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00054	Transfer money to cover overdrawn equipment a	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer from Other Equipment Maintenance	27 E 809 324 254490 341 809 000	10/29/2013	0.00	1,000.00
2		Transfer from consultative services account	27 E 809 310 221300 341 809 000	10/29/2013	0.00	1,720.00
3		Transfer to equipment to balance/pay bill	27 E 809 551 158000 341 809 000	10/29/2013	2,720.00	0.00
TOTALS					2,720.00	2,720.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00055	Transfer money to balance overdrawn preschool	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer from preschool general supplies	27 E 809 411 152000 347 809 000	10/29/2013	0.00	100.00
2		Transfer to preschool equipment	27 E 809 551 152000 347 809 000	10/29/2013	100.00	0.00
TOTALS					100.00	100.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00056	Transfer money to balance overdrawn advertisi	2013-2014	10/29/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Transfer from guidance travel	10 E 824 342 213000 000 212 000	10/29/2013	0.00	150.00
2		Transfer to advertising	10 E 824 351 223300 000 212 000	10/29/2013	150.00	0.00
TOTALS					150.00	150.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00057	to cover printing charges	2013-2014	10/31/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		to cover printing charges	10 E 108 354 110000 000 241 000	10/29/2013	0.00	1,666.57
2		to cover printing charges	10 E 108 354 258000 000 241 000	10/29/2013	1,666.57	0.00
TOTALS					1,666.57	1,666.57

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00058	funds needed for paper products	2013-2014	10/31/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		funds needed for paper products	10 E 400 417 125001 000 125 000	10/31/2013	18.09	0.00
2		funds needed for paper products	10 E 400 411 125001 000 125 000	10/31/2013	0.00	18.09
TOTALS					18.09	18.09

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00059	Insufficient Funds budgeted for summer printi	2013-2014	10/31/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Summer Printing	10 E 103 354 110000 000 241 000	10/31/2013	832.41	0.00
2		Summer printing expenses	10 E 103 561 110000 000 241 000	10/31/2013	0.00	832.41
TOTALS					832.41	832.41

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00060	Book tape purchase	2013-2014	10/31/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		General Supplies, School Library	10 E 103 411 222200 000 220 000	10/31/2013	77.23	0.00
2		Computer Supplies, School Library	10 E 103 413 110000 000 220 000	10/31/2013	0.00	77.23
TOTALS					77.23	77.23

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00061	Yacker Tracker Purchase	2013-2014	10/31/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		General Supplies, Office of the Principal	10 E 103 411 241000 000 241 000	10/31/2013	142.72	0.00
2		Equipment Purchases	10 E 103 561 110000 000 241 000	10/31/2013	0.00	142.72
TOTALS					142.72	142.72

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
13-00062	Software Purchase-Music	2013-2014	10/31/2013	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Software - Music	10 E 103 435 125000 000 125 000	10/31/2013	44.00	0.00
2		General Supplies - Music	10 E 103 411 125100 000 125 000	10/31/2013	0.00	44.00
TOTALS					44.00	44.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00063	Media Purchase-Library	2013-2014	10/31/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Media - School Library	10 E 103 439 222200 000 220 000	10/31/2013	4.90	0.00
2		Instructional Materials - School Library	10 E 103 435 222200 000 220 000	10/31/2013	0.00	4.90
TOTALS					4.90	4.90

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00064	Dues - Music	2013-2014	10/31/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		Dues & Fees - Music	10 E 103 940 125000 000 125 000	10/31/2013	8.00	0.00
2		General Supplies - Music	10 E 103 411 125100 000 125 000	10/31/2013	0.00	8.00
TOTALS					8.00	8.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
13-00067	To cover negative account and reallocate from	2013-2014	10/31/2013	Submit Transfer	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1		To cover negative account and reallocate from capital to non-capital equipment	10 E 814 551 266000 000 232 000	10/31/2013	0.00	5,000.00
2		To cover negative account and reallocate from capital to non-capital equipment	10 E 814 440 266000 000 232 000	10/31/2013	5,000.00	0.00
TOTALS					5,000.00	5,000.00

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



D.C. Everest Area School District
6300 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Aaron Nelson
Supervisor of Administrative Services

MISSION STATEMENT

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

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

FROM: Aaron Nelson, Supervisor of Administrative Services

RE: Operating Reserve - Policy #3040

DATE: 9/24/2013

As part of the 2012-13 school year audit, Hawkins, Ash, Baptie & Company (district auditor) reviewed the current district Operating Reserve Policy. They recommended that we revise our policy to reflect the new GASB 54 Fund Balance Reporting requirements.

Under GASB 54, the classification of fund balance will now be from the perspective of the underlying resources within fund balance. Simply, these new components of fund balance will identify constraints on how resources can be spent and the sources of those constraints.

Hawkins, Ash, Baptie & Company has reviewed and approved the proposed policy change. I recommend that the district change the operating policy to meet the new GASB 54 requirements.

BUSINESS OPERATION

Budgeting and Accounting

Operating Reserve

The School Board recognizes a need to maintain an operating reserve in the General Fund for the following reasons:

1. To provide adequate working capital sufficient to meet the cash flow requirements of the District thus minimizing cash-flow (temporary) borrowing needs.
2. To serve as a safeguard against unanticipated expenditures and unrealized revenues.
3. To maintain or improve the District's favorable credit rating.

In recognition of these needs, the School Board shall support and continually strive to develop and maintain sufficient funds to achieve a minimum of 15% of total annual operating expenses in the fund balance as measured at fiscal year-end (June 30).

The School Board shall report its fund balance in accordance with generally accepted accounting principles. The District shall classify fund balance into the following categories:

- Non-spendable - Cannot be spent because they are either (a) not in spendable form (such as inventory and prepaid expenses) or (b) legally or contractually required to be maintained intact.
- Restricted - Should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed - Specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority.
- Assigned - Reflects amounts that are constrained by the government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.
- Unassigned - The residual classification for the general fund only.

The fund balance for general fund shall be designated as unassigned other than the amount restricted for self-insurance. The fund balance for the spendable portions of the special revenue trust fund, debt service fund, capital projects fund, food service fund, postretirement fund and the community service fund shall be designated as restricted.

In the event that the School Board may want to reclassify fund balances into a new category, they may do so by a majority vote during a posted and open meeting.

For any fund where the current year results in expenditures exceeding revenues, the deficit will first reduce unassigned fund balance, then assigned fund balance and finally to committed fund balance until exhausted.

Fund balance information shall be published and reported in accordance with state law requirements. The Board shall annually review the status of the operating reserve following the audit of the District's financial statements.

BUSINESS OPERATION

Budgeting and Accounting

Operating Reserve

~~The School Board recognizes a need to carry a General Fund operating reserve of designated and undesignated funds as a safeguard against unanticipated expenditures and unrealized revenues. It also recognizes the need to provide adequate cash flow.~~

~~Whereas these funds are unallocated, it is prudent to protect the use of such funds.~~

~~Therefore, to provide the best fiscal management of the General Fund operating reserve, it will be required that appropriation for expenditure from this reserve be adopted by at least five (5) members of the board.~~

~~Further, it is recognized that the General Fund operating reserve will annually be affected by actual revenues and expenditures as they relate to the planned revenue and expenditure budget.~~

~~Therefore, the School Board will annually review the General Fund's fund balance, to maintain an appropriate operating reserve of at least 5% of budgeted expenditures for the ensuing fiscal year and work toward establishing a reserve level of 15%.~~

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Policy Adopted: 9/25/84
Policy Revised: 2/24/09
KAG:ems

SCHOOL BOARD
D.C. Everest Area School District
6300 Alderson Street
Weston, Wisconsin 54476

BUSINESS OPERATION

Budgeting and Accounting

Operating Reserve

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To: D.C. Everest School Board
From: Superintendent Kristine Gilmore, Ed.D.
Subject: Superintendent's Report – November 2013

- Performing at the 2013 WSMA Middle Level State Honors Music Project were:
 - Orchestra:
 - Rachel Clausing – one of top four clarinets in the state
 - Colton Drinville – Oboe
 - Band
 - Emma Jordan – 1st chair Flute
 - Alora Schroeder – Flute
 - Mai Bao Xiong – Flute
 - David Pickar – Percussion
 - Staff
 - Diane Goetch – Orchestra Brass Coach



6300 Alderson Street
Weston WI 54476

To: Kristine Gilmore, Ed.D., Superintendent
From: Lois Alt, Ed.D., Assistant Superintendent,
Curriculum, Instruction & Technology
Date: November 13, 2013
Subject: Course Updates and Additions

There are several exciting course updates that I would like to share with the School Board at the November 20 meeting. These include:

- Applied Mathematics and Manufacturing – Senior High – New Course
- AP Physics – Senior High –Existing Course Modified
- AP Environmental Science – Senior High - New Course
- Literature and Language 9 – Junior High – New Course
- Personal Finance & Economics – Modified Former Economics Course
- AP Comparative Government and Politics – Senior High – New Course

In addition, the Middle School math courses are undergoing some sequencing changes to better meet the requirements of the Common Core State Standards.

I have included descriptions of these initiatives for the Board's review.

Applied Mathematics and Manufacturing - Class Proposal 2014-15

D.C. Everest Senior High School

Rationale

- Students need to graduate accomplishing the requirements according to the CCSSM. This course would offer students an opportunity to prepare themselves for a career in the manufacturing field while reinforcing and enhancing their mathematics in preparation for College.
- This course would be offered for 4 transcribed credits through NTC.
 - Applied Mathematics 1: #20314
 - Machine Tool Applications 1: #23825
- DCE requires 3 credits of math for graduation. After Geometry, students need one additional credit of Mathematics. However, many students need application to understand the math they have learned. This course is designed to apply previously learned concepts in a manufacturing setting.
- This course was developed in conjunction with NTC, Wausau School District, Spencer School District, DC Everest School District, WI DPI and the WI Technical College System.

Course Description (Year Long)

Manufacturing is the #1 business sector in Marathon County. Through this course you will gain the tools necessary to become employed in a highly skilled and highly paid career field. Applied Mathematics and Manufacturing is worth 4 transcribed credits from NTC. This course will apply the mathematics learned in previous courses to the manufacturing field. Students will flexibly move from the classroom to the lab working on several projects throughout the year.

Class Parameters

- ½ Math Credit, ½ Elective Credit
- Year-long course
- Career Ready sequence
- Prerequisite: completion of Geometry (no grade minimum) or concurrent registration

Resources

- Co-taught with a CTE Teacher and a Math Teacher.
- One scheduling section used
- 2 classrooms running concurrently during the one scheduling section (Flexibility of classroom use)

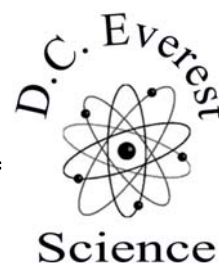
- No additional resources or funding needed beyond the 2013-14 Machine Tool Course



D.C. Everest Science Department

6500 Alderson Street, Weston, WI 54476

715-359-6561 Fax 715-355-7220



COURSE PROPOSAL / CONVERSION: HONORS PHYSICS TO AP PHYSICS

BACKGROUND

An essential element of a high school student's science experience who is preparing for the rigors of college, especially for those considering a science or engineering career, is that of having a challenging and well-rounded progression of science courses which include Biology, Chemistry and Physics. This has been supported by inquiries with universities and research done by the ACT organization and the College Board. Research tells us that a strong background in Physics helps prepare students for college and careers. Typically, 80-85% of our students graduate with coursework in Chemistry and around 50% of our students graduate with coursework in Physics, higher than many high schools. In addition, all students complete either Physical Science or Honors Physical Science as freshmen, which provide a very firm foundation for all students who later take Physics in high school.

PROPOSAL

It is proposed that Honors Physics be refined in both title and curriculum to that of AP Physics, and it be offered for student enrollment during the 2014-2015 school year. This class will help prepare students for the AP Physics C- Mechanics exam. This class will continue to be a 1-credit full-year course.

RATIONALE / VALUE

The current Honors Physics curriculum presently comes close to meeting the requirements for an AP Physics C curriculum, as required by the College Board. With curricular adjustments, modifications in laboratory activities and completion of a course audit, Honors Physics can be converted into AP Physics allowing students to receive the advantages of an AP Physics class in addition to the depth of knowledge currently found in the curriculum. The College Board offers high schools four different AP Science courses, Biology, Chemistry, Physics and Environmental Science. D.C. Everest High School currently offers AP Biology. This AP Physics proposal is accompanied by an AP Environmental Science proposal for the next school year, bringing D.C. Everest three of the four AP Science courses available, leaving AP Chemistry for future consideration and potential development. With increasing societal and community demand for advanced course offerings, this course helps provide or students that opportunity.

COURSE DESCRIPTION

AP Physics is a rigorous advanced science, calculus-based college-level course designed to provide students with exposure to concepts traditionally covered in an introductory university physics course. Classic Newtonian Mechanics of Kinematics, Newton's Laws of Motion, Work-Energy-Power, Systems of Particles, Circular Motion and Rotation, Oscillation and Gravity, will be key topics of study. Laboratory experiences will assist students in understanding the scientific principles studied and to develop analytical laboratory skills. AP Physics will use algebra skills to understand Physics concepts until the calculus course students are concurrently enrolled in has provided the mathematical background to be applied in Physics applications.



COURSE PROPOSAL: AP ENVIRONMENTAL SCIENCE

BACKGROUND

A well-rounded and rigorous progression of Science coursework is essential for students preparing for college and careers after high school. Biology and Chemistry are requirements for college admissions, with Physics being recommended for many students, especially those planning to study engineering. The Science Department offers a variety of advanced courses beyond the college-required Biology and Chemistry, including Physics, Advanced Chemistry, Human Biology (transcripted with NTC) and AP Biology.

PROPOSAL

It is proposed that D.C. Everest High School offer AP Environmental Science for the 2014-2015 school year.

RATIONALE / VALUE

In addition to providing students with a core set of college and career readiness classes, the Science Department recognizes the importance and value of providing *all* students with varied backgrounds and abilities opportunities to explore personal and career interests. At the present, students wishing to engage in science typically find that additional aptitude in mathematics is required to take additional science coursework (i.e., Physics, AP Physics, Advanced Chemistry, etc.) In effect, our current structure results in some of our students having limited advanced science course opportunities if their math skills are also not advanced. *The College Board argues that all students should have access to high-level and advanced opportunities regardless of backgrounds and abilities. This class increases the menu of choices students with diverse interest, backgrounds and abilities can choose from while potentially earning college credit.* Although AP Environmental Science is an extremely rigorous college-level course, the class would provide students opportunities for college-level science coursework without requiring advanced math skills. This also reflects the reality of many science careers and college programs, opening up interests for many students. Research into this AP program demonstrated that a very heterogeneous mix of student backgrounds and abilities typically create this class profile. *In many cases, AP Environmental Science is the only college-level course these students have enrolled in.*

COURSE DESCRIPTION

AP Environmental Science is an interdisciplinary course designed to provide students with the scientific principles and methodologies required to understand the interrelationships of the natural world, to identify and analyze environmental problems both natural and human-made, and to examine alternative solutions for resolving or preventing those problems. Topics of study include Earth resources, ecosystem diversity and change, human population, land and water resources, energy, pollution and global change. Students who take AP Environmental Science often come from a variety of backgrounds, interests and abilities. Class will consist of text studies, discussion, as well as laboratory and field investigations.

The College Board offers four different AP courses in Science: Biology, Chemistry, Physics and Environmental Science. D.C. Everest High School currently offers only one, AP Biology. This proposal is accompanied by an AP Physics proposal which would therefore bring D.C. Everest three of the four disciplines in the AP courses offered by the College Board.

D. C. Everest Area School District

Literature and Language 9

Course Proposal and Overview

Course Description:

Literature and Language 9 is a proposed year-long two period, two credit course (1 English Credit, 1 Reading credit) for students who need extra support and scaffolding in the core English 9 curriculum. It combines key elements and the standards of English 9 with extra support in reading and writing.

Students would be selected for the course based on multiple measures including state assessments, district assessments, formal and informal classroom assessment, and classroom/placement team recommendation.

This course could replace the present Lit. for Life course (Read 180) at the Junior High for some students.

Rationale:

Literature and Language 9 offers another option for students who are reading below grade level when they enter ninth grade. It is aligned with the Common Core State Standards in English/Language Arts and the present English 9 curriculum, but it scaffolds the learning for struggling learners and addresses text complexity through content selection and pedagogy.

Previously, 9th grade students with difficulty in reading were often placed in a Literature for Life course whose content was based on Scholastic's Read 180 program. The Read 180 program is also the core part of the 8th grade remedial course. With the new course, students would have an option to take a course more closely aligned with their peers yet meeting their learning needs in an appropriate manner.

Resources: TBD

PERSONAL FINANCE AND ECONOMICS

Throughout the entire course

1-2 Weeks -Stock market and “Stock market game”

(Using stock and bonds and investment tools, reading stock market information, trading, using stock market resources)

1-2 Weeks –“Everfi interactive media learning simulation”

(Credit Score, Insurance, Credit Cards, Taxes, Investing, Savings, 401Ks, Mortgages)

UNITS

3 weeks Economic Way of thinking

(Economic basics and economic reasoning: normative, positive, scarcity, opportunity cost, trade, tradeoffs, private property, marginal analysis, introduction to economic systems, societal goals and how different systems choose to accomplish them)

3 weeks Markets and role of market systems

(Market failures, Role of Government, government financial institutions in a market economy, Supply and Demand, Market Economy, standard of living for Countries and individuals)

4 weeks Financial planning

(Note “stock market game” and “EverFi interactive “is ongoing and would supplement/compliment this unit, financial goal setting, building wealth over the long term, tools and ways to build wealth, how finding financial information online, investing in bonds and stocks and other investing options, insurance, wills/estate planning)

3 weeks Banking and Financial Institutions(Credit, Debt, Money)

(“EverFi interactive“ is ongoing and would supplement/compliment this unit, buying on Credit, using credit responsibly, credit scores, history, banking as an individual, banks role in society and a market economy, how the fed works with interest rates)

1-2 weeks TRADE

(Comparative Advantage, why economists encourage trade, national v international economies)

16-19 weeks

Advanced Placement Comparative Government and Politics

Course Description

The AP course in Comparative Government and Politics introduces students to the political settings of a variety of countries. Six countries form the core of the AP Comparative Government and Politics course: China, Great Britain, Iran, Mexico, Nigeria, and Russia.

Comparative government and politics is a critical field of study for young people. The twenty-first century has taught us that we cannot ignore the world around us. Happenings around the globe now directly impact our lives, and people around the country face the challenge of interpreting many puzzling international events. The AP Comparative Government and Politics course focuses on government and politics in other countries and provides a theoretical framework to compare political systems around the world. Students will grasp the political complexities of our global environment, and gain some understanding of both commonalities and differences among modern political systems. In today's world, we cannot afford not to know.

Goals

Students successfully completing this course will:

- understand major comparative political concepts, themes, and generalizations
- have knowledge of important facts pertaining to the governments and politics of China, Great Britain, Iran, Mexico, Nigeria, and Russia
- understand typical patterns of political processes and behavior and their consequences
- be able to compare and contrast political institutions and processes across countries and to derive generalizations
- be able to analyze and interpret basic data relevant to comparative government and politics

The Units

Unit One: Introduction to Comparative Government and Politics (5 days)

Unit Two: Democracy (5 days)

Unit Three: The United States (5 days)

Unit Four: Great Britain (10 days)

Unit Five: Russia (10 days)

Unit Six: China (10 days)

Unit Seven: Mexico (10 days)

Unit Eight: Iran (10 days)

Unit Nine: Nigeria (10 days)

MS Course-Sequencing Proposal

Timeline: Beginning 2014-15 school year (pending department decision on October 4th)

Current Issues/Concerns:

- 6th grade is an authentic year with the alignment changes to the CCSS.
 - In previous years, much of the 6th grade year was repeated content from 5th grade. This is no longer the case. After doing a curriculum alignment/gap analysis only 2 of the 8 CMP2 units are even accessed in the revised 6th grade CCSS aligned curriculum.
- Students trying to enter Honors at 6th Grade cannot gain enough knowledge to succeed in the 4-week summer school sessions. We are setting students up for failure and not allowing our Honors classes to instruct at the appropriate depth which I believe has a *negative effect on our Mathematics Growth Score* reported on the state report card.
 - This is limiting the access to Algebra 1 to only current Challenge students.

Proposal:

- 6th Grade Course Offerings
 - 6th Grade Math Matters (currently offered)
 - 6th Grade Math (currently offered)
 - 7th Grade Math (currently offered)
 - This course is currently 6th Grade Honors. However, it is actually the 7th Grade curriculum.
 - This course would be offered only to those students who are *grade-level accelerated in math*.
- 7th Grade Course Offerings
 - 7th Grade Math Matters (currently offered)
 - 7th Grade Math (currently offered)
 - Pre-Algebra Hybrid Class (new offering – needs a name)
 - This course would combine the 7th and 8th grade math curriculum focusing on the topics detailed in Appendix A from the CCSSM. This is the only year the CCSS recommends for grade level condensing.
 - Students who would enroll in this class would be 7th Grade Math students who based on performance would be invited to enroll. Criteria would include:
 - Summative Assessment Scores
 - SBAC Assessment Scores
 - AimsWeb Scores
 - Pre-Algebra (currently offered)
 - This course is currently 7th Grade Honors but in reality is Pre-Algebra.

- Only those students who successfully complete 7th Grade Math with a C or better and limited retakes (similar to the Junior High setup for Honors Courses)
- Grade 8 Course Offerings (how students will transfer in)
 - Pre-Algebra Math Matters (currently offered)
 - Pre-Algebra (currently offered – coming from 7th Grade Math)
 - Algebra 1 (currently offered – coming from the hybrid course or Pre-Algebra)
 - 9th Grade – Geometry
 - 10th Grade – Algebra 2
 - 11th/12th Grade – Elective Offerings

How does this affect 5th Grade?

- This sequence will simplify the transition for all students.
- 5th Grade students would enroll in 6th Grade Math except for those who are already grade accelerated (Challenge)
- Teachers only have to identify who needs a remedial intervention.
- Parents will have to be informed of the changes and why this sequence is better for student learning. We will need to elaborate on the changes in the CCSS, the fact that they still have every opportunity (even more) than the current model, and that it is just a delayed process for one-year.

How does this affect 8th Grade?

- It has no effect on 8th Grade except that the current Algebra 1 students in 8th Grade should be a higher performing class due to the more refined placement process.

Will this limit student's access to Honors Math?

- No. I foresee this lowering the number of students enrolled in Honors classes because access to Honors is determined by better screeners and the reality that instead of having 20 teachers recommending students to honors all the students come from 3 possible teachers. However, actual access to Honors classes is increased because students are not required to take a summer school course to enroll (as of now, they are not required but do not succeed if they don't enroll in Bridge).

Will this cost the district money?

- No. The Hybrid course is a combination of courses we already have. Any materials that would be ordered would need to be ordered regardless if this course existed or not.



To: School Board
From: Kristine A. Gilmore, Ed.D.
Subject: 2014-2015 School Calendar
Date: 11/15/2013

At this time, administration is requesting the Board approve the following 2014-2015 calendar dates (the dates families are most interested in at this time for their scheduling purposes):

First Day of School	September 2, 2014
October Break	October 23-24, 2014 (Schools Closed)
Thanksgiving Break	November 26-28, 2014 (Schools Closed)
Winter Break	December 22, 2014 through January 2, 2015 (School resumes January 5)
Spring Break	March 30 through April 3, 2015 (School resumes April 6)

The complete 2014-2015 calendar will be submitted for approval at a future board meeting.

Memorandum

To: Dr. Kristine Gilmore, Superintendent
Dr. Jack Stoskopf, Assistant Superintendent

From: Dr. Kim Hall, Director of Human Resources

Date: 11/14/2013

Re: Recommended Wage Increase for Paraprofessional Employees

AFSCME Local 1908 ratified the district's offer of a 27 cent raise for all EPU employees on Thursday, November 7, 2013. I am recommending this item be placed on the board agenda for ratification. Thank you.



D.C. Everest Area School District

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

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

MISSION STATEMENT

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

TO: Dr. Kristine Gilmore, Superintendent

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

RE: Consideration of Refinancing Long Term Debt

DATE: November 1, 2013

As we continue to look at all areas of district operations in an effort to save money, we have a potential opportunity to refinance some district debt.

The current opportunity is to refinance and redistribute a portion of our Fund 39 debt. This is money that was referendum approved for buildings and capital improvements over the years. Various portions of all the referendum debt becomes callable at different times. We are coming upon a time when a portion of that debt is callable.

Michele Wiberg, our financial advisor from PMA, has presented the refunding options to us in the past. Based on her recommendations, and previous board action to refinance, the district has saved considerable amounts of money in interest payments and those savings will continue into the future.

The board is asked to approve Administration's recommendation to move forward with the refinancing opportunity currently available to us. I ask that we continue to work through the process with Michele Wiberg at PMA and present a resolution at the December 2013 board meeting.

D.C. Everest Area School District Preliminary Refinancing Analysis

Calendar Year	BEFORE REFINANCING								AFTER REFINANCING								ANNUAL D/S SAVINGS	
	\$10,805,000 G.O. Refunding Bonds Dated April 15, 2004			\$18,955,000 G.O. Refunding Bonds Dated May 15, 2005			OTHER FUND 39 D/S	TOTAL FUND 39 D/S	(A) \$9,995,000 G.O. Refunding Bonds Dated January 15, 2014			OTHER FUND 39 D/S	TOTAL FUND 39 D/S					
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)			PRINCIPAL (4/1)	INTEREST (4/1 & 10/1)	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1)	TOTAL					
2014	\$1,365,000	3.450%	\$273,934	\$895,000	4.000%	\$315,263	\$1,020,994	\$3,870,190	\$1,365,000	\$148,740	\$895,000	\$140,513	\$170,000	\$129,449	\$299,449	\$1,020,994	\$3,869,695	\$495
2015	\$1,420,000	4.125%	\$221,100	\$930,000	4.125%	\$278,181	\$1,013,494	\$3,862,775			\$930,000	\$103,431	\$1,550,000	\$172,620	\$1,722,620	\$1,013,494	\$3,769,545	\$93,230
2016	\$1,485,000	4.125%	\$161,184	\$1,000,000	5.000%	\$234,000	\$985,688	\$3,865,872			\$1,000,000	\$59,250	\$1,580,000	\$152,253	\$1,732,253	\$985,688	\$3,777,190	\$88,682
2017	\$1,555,000	4.125%	\$98,484	\$1,025,000	5.000%	\$183,375	\$1,007,156	\$3,869,016			\$685,000	\$17,125	\$1,950,000	\$123,735	\$2,073,735	\$1,007,156	\$3,783,016	\$85,999
2018	\$1,610,000	4.125%	\$33,206	\$1,080,000	5.000%	\$130,750	\$1,017,322	\$3,871,278					\$2,685,000	\$79,151	\$2,764,151	\$1,017,322	\$3,781,473	\$89,805
2019				\$1,135,000	5.000%	\$75,375	\$2,656,438	\$3,866,813					\$1,140,000	\$38,235	\$1,178,235	\$2,656,438	\$3,834,673	\$32,140
2020				\$940,000	5.000%	\$23,500	\$2,900,975	\$3,864,475					\$920,000	\$12,420	\$932,420	\$2,900,975	\$3,833,395	\$31,080
2021							\$3,232,844	\$3,232,844								\$3,232,844	\$3,232,844	\$0
2022							\$1,394,100	\$1,394,100								\$1,394,100	\$1,394,100	\$0
2023							\$1,397,175	\$1,397,175								\$1,397,175	\$1,397,175	\$0
2024							\$1,397,963	\$1,397,963								\$1,397,963	\$1,397,963	\$0
2025							\$1,396,388	\$1,396,388								\$1,396,388	\$1,396,388	\$0
	<u>\$7,435,000</u>		<u>\$787,909</u>	<u>\$7,005,000</u>		<u>\$1,240,444</u>	<u>\$19,420,534</u>	<u>\$35,888,887</u>	<u>\$1,365,000</u>	<u>\$148,740</u>	<u>\$3,510,000</u>	<u>\$320,319</u>	<u>\$9,995,000</u>	<u>\$707,862</u>	<u>\$10,702,862</u>	<u>\$19,420,534</u>	<u>\$35,467,456</u>	<u>\$421,431</u>
Callable Maturities	\$6,070,000	Callable: April 1, 2014 @ Par		\$5,180,000	Callable: April 1, 2015 @ Par				\$0	Remaining Callable		\$1,685,000	Remaining Callable					

(A) The BQ limit is \$10M in a calendar year; Cash Flow borrowing (TRAN) for 2014 will have to be done on a taxable basis (as was done in recent years).

(B) Savings is net of estimated issuance costs; Present Value Savings as a Percentage of the bonds refunded; GFOA best practices dictates that Present Value Savings should be at least 3%.

Gross Savings (sum of annual savings)	\$421,431
Present Value Savings (in today's dollars)	\$389,421
Present Value Savings as a Percentage of Bonds Refinanced	4.071%





D.C. Everest Area School District

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

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

MISSION STATEMENT

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

TO: Dr. Kristine Gilmore, Superintendent
FROM: Jack E. Stoskopf, Jr., Assistant Superintendent for Business/Personnel Services
RE: Budget Calendar
DATE: November 20, 2013

Attached to this memo is the proposed budget preparation calendar for the 2014-2015 school year. The calendar schedule followed last year served us well.

It is recommended that the board approve the budget calendar for the 2014-2015 fiscal year.

**Business Office Budget Calendar
2014-2015 School Year
D.C. Everest Area School District**

November 2013	➤ PMA projections model updated with 2012-13 budget data
December 2013	➤ Board review and approval of budget calendar ➤ PMA projections model updated with 2013-14 assumptions ➤ Current year budget performance review
January 2013	➤ Cabinet discusses and determines per pupil allocations ➤ Board review and approval of per pupil allocations ➤ PMA projections model information shared with board ➤ Initial 5-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 2014	➤ Snapshot of current staffing levels for budgeting ➤ Current year budget performance review
March 2014	➤ Contract negotiations begin ➤ Analyze various scenarios for any salary and negotiations adjustments that may affect the budget ➤ 5-Year Plan meeting with B&G staff ➤ Finalize school budgets ➤ Current year budget performance review
April 2014	➤ 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 2014	➤ End of Year project requests - if applicable ➤ Preliminary Salary and Benefits Budget ➤ End of year project requests – if applicable ➤ Current year budget performance review
June 2014	➤ Ongoing budget work ➤ Begin review of cash flow analysis & short term borrowing needs ➤ Finalize salary and benefits budgets ➤ Current year budget performance review
July 2014	➤ Ongoing budget work ➤ Present preliminary budget to the school board
August 2014	➤ Ongoing budget work ➤ Annual district audit process
September 2014	➤ Ongoing budget work ➤ Finalize budget as needed information becomes available ➤ School board approval of short term borrowing (TRAN) ➤ Budget hearing ➤ Annual Meeting ➤ School board adopts budget
October 2014	➤ School board sets the levy
November 2014	➤ Tax Levy Certifications sent to municipal clerks



D.C. Everest Area School District

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

Aaron Nelson
Supervisor of Administrative Services

MISSION STATEMENT

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

FROM: Aaron Nelson, Supervisor of Administrative Services

RE: 2012-13 School Year - Final Financial Audit

DATE: 10/21/2013

Attached is the final audit for the past school year completed by Hawkins Ash CPAs LLP. The audit was an unqualified opinion, which in audit language is a good meaning.

The district's audited fund balance is \$7,202,966, down \$196,541 from the start of the 2012-13 school year. This equates to 11.63% of total revenues. The main reason for the reduction of fund balance was the first year implementation of new Health Reimbursement Accounts. Of this fund balance, \$340,000 is reserved to pay employee benefit obligations. The remaining \$6,862,965 is designated as unassigned for the purpose of reducing cash flow borrowing and meeting unexpected emergencies.

I recommend the school board accept this audit report.

D.C. EVEREST AREA SCHOOL DISTRICT
INDEPENDENT AUDITORS' REPORT ON COMMUNICATION
WITH THOSE CHARGED WITH GOVERNANCE
AND MANAGEMENT ADVISORY COMMENTS

JUNE 30, 2013

D.C. EVEREST AREA SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2013

Page	
2-4	Independent Auditors' Report on Communication With Those Charged With Governance
5-6	Independent Auditors' Report on Management Advisory Comments
Appendix A	Adjusting Journal Entries Report

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and *OMB Circular A-133*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2013. 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. As described in Note 1 to the financial statements, the D.C. Everest Area School District changed accounting policies related to assets and liabilities by adopting Governmental Accounting Standards Board (GASB) Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* in 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements in Appendix A. Adjusting journal entries 22, 23, 26, 27, and 35 were material misstatements detected as a result of audit procedures and were corrected by management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 16, 2013.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

With respect to the supplementary information accompanying the financial statements, 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.

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

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin
October 16, 2013

INDEPENDENT AUDITORS' REPORT ON MANAGEMENT ADVISORY COMMENTS

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

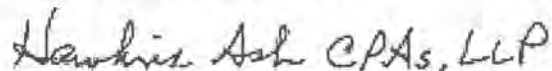
We have audited the general purpose financial statements of the D.C. Everest Area School District ("District") as of and for the year ended June 30, 2013 and have issued our report thereon dated October 16, 2013. We have also issued compliance reports and reports on the internal control structure in accordance with *Government Auditing Standards*. These reports disclosed any material instances of noncompliance, federal and state program findings and questioned cost, material weaknesses and significant deficiencies that were identified during the audit.

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

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

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

HAWKINS ASH CPAs, LLP



Manitowoc, Wisconsin
October 16, 2013

MANAGEMENT ADVISORY COMMENTS

Fund Balance Policy

The District's fund balance policy does not include whether to first apply restricted or unrestricted resources when an expenditure is incurred for which both restricted and unrestricted resources are available. The policy also does not include whether to first apply committed, assigned, or unassigned fund balance amounts when a net loss is incurred for which amounts in any of these unrestricted fund balance classifications could be used. Per GASB 54 the default is to apply net losses to committed, assigned and then unassigned. We recommend the District update its policy to include a statement to apply restricted resources and then unrestricted resources to expenditures where both can be used and a statement to apply net losses first to unassigned then assigned and finally to committed fund balances.

APPENDIX A

Client: D.C. Everest Area School District
Engagement: D.C. Everest Area School District
Period Ending: 6/30/2013
Workpaper: Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 18		2401 and 2408		
To reclassify food service receivable booked as A/R				
50 A 000 000 715800 000 000 000	DUE FROM FED GOVERNMENT		2,490.00	
50 A 000 000 715600 000 000 000	DUE FROM FED GOVERNMENT		12,280.00	
50 A 000 000 713200 000 000 000	ACCOUNTS RECEIVABLE			14,770.00
Total			<u>14,770.00</u>	<u>14,770.00</u>
Adjusting Journal Entries JE # 19		1501.02		
Client journal entry				
49 E -- 327 25-----	BUSINESS ADMINISTRATION		461.00	
49 E -- 327 25-----	BUSINESS ADMINISTRATION		3,169.00	
49 L 000 000 811200 000 000 000	ACCOUNTS PAYABLE			3,630.00
Total			<u>3,630.00</u>	<u>3,630.00</u>
Adjusting Journal Entries JE # 20				
To gross up medicaid revenue.				
27 E -- 386 25-----	BUSINESS ADMINISTRATION		840.00	
27 R 809 581 500000 000 -- --	DISTRICT WIDEMedicaid Transit from CESA			840.00
Total			<u>840.00</u>	<u>840.00</u>
Adjusting Journal Entries JE # 21		7900*s		
To record medicaid receivable				
27 A 000 000 715600 000 000 000	DUE FROM FED GOVERNMENT		41,921.00	
27 E -- 386 25-----	BUSINESS ADMINISTRATION		1,103.00	
27 R 809 581 500000 000 -- --	DISTRICT WIDEMedicaid Transit from CESA			43,024.00
Total			<u>43,024.00</u>	<u>43,024.00</u>
Adjusting Journal Entries JE # 22				
PBC Entry - Fund 27 Transfer				
10 E -- 827 41-----	INTERFUND/OPERATING TRANSFER		5,056,936.00	
27 A 000 000 711000 000 000 000	CLAIM ON CASH		5,056,936.00	
10 A 000 000 711000 000 000 000	CLAIM ON CASH			5,056,936.00
27 R 809 110 411000 000 -- --	OPER. TRANSFERS TO DIF FUNDTRANSFR IN-GENERAL FUND			5,056,936.00
Total			<u>10,113,872.00</u>	<u>10,113,872.00</u>
Adjusting Journal Entries JE # 23		4304		
To adjust health and dental payable to actual				
10 E -- 241 11-----	UNDIFFERENTIATED CURRICU		309,534.00	
10 L 000 000 817200 000 000 000	DENTAL-CLAIMS PAYABLE		173,556.00	
10 L 000 000 817101 000 000 000	SECURITY PREMIUM PAYABLE			483,090.00
Total			<u>483,090.00</u>	<u>483,090.00</u>
Adjusting Journal Entries JE # 24		2000*s		
To reverse journal entries made for June 2012 activity. These were already done in the 2011-12 year end.				
80 A 000 000 711300 000 000 000	HOLDING ACCOUNT-CASH		58,622.00	
80 L 000 000 811225 000 000 000	CMTY ED CK ACCT PAYABLE		49,725.00	
80 A 000 000 711300 000 000 000	HOLDING ACCOUNT-CASH			49,725.00
80 L 000 000 811225 000 000 000	CMTY ED CK ACCT PAYABLE			58,622.00
Total			<u>106,347.00</u>	<u>106,347.00</u>
Adjusting Journal Entries JE # 25		1501.04		
To record implicit rate subsidy				
10 E -- 218 12-----	REGULAR CURRICULUM		31.00	
10 E -- 218 12-----	REGULAR CURRICULUM		93.00	
10 E -- 218 12-----	REGULAR CURRICULUM		858.00	
10 E -- 218 12-----	REGULAR CURRICULUM		930.00	
10 E -- 218 12-----	REGULAR CURRICULUM		2,168.00	
10 E -- 218 29-----	OTHER SUPPORT SERVICES		175,788.00	
27 E -- 218 15-----	SPECIAL CURRICULUM		62.00	
27 E -- 218 15-----	SPECIAL CURRICULUM		1,716.00	
27 E -- 218 29-----	OTHER SUPPORT SERVICES		29,613.00	
50 E -- 218 29-----	OTHER SUPPORT SERVICES		2,747.00	
73 A 000 000 714100 000 000 000	DUE FROM OTHER FUNDS		214,802.00	
80 E -- 218 29-----	OTHER SUPPORT SERVICES		816.00	
10 L 000 000 812000 000 000 000	DUE TO OPEB			179,848.00
27 L 000 000 812000 000 000 000	DUE TO OPEB			31,391.00
50 L 000 000 812000 000 000 000	DUE TO OPEB			2,747.00
73 R 809 951 500000 000 000 000	IMPLICIT RATE			214,802.00
80 L 000 000 812000 000 000 000	DUE TO OPEB			816.00
Total			<u>429,604.00</u>	<u>429,604.00</u>

Client:
Engagement:
Period Ending:
Workpaper:

D.C. Everest Area School District
D.C. Everest Area School District
6/30/2013
Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 27		1501.03		
To record implicit rate subsidy back to expense account				
10 A 000 000 714100 000 000 000	DUE FROM OPEB		179,848.00	
27 A 000 000 714100 000 000 000	DUE FROM OPEB		31,391.00	
50 A 000 000 714100 000 000 000	DUE FROM OPEB		2,747.00	
73 E -- 994 42 -- -- --	IMPLICIT RATE		214,802.00	
80 A 000 000 714100 000 000 000	DUE FROM OPEB		816.00	
10 E -- 241 11 -- -- --	UNDIFFERENTIATED CURRICU			393.00
10 E -- 241 11 -- -- --	UNDIFFERENTIATED CURRICU			796.00
10 E -- 241 11 -- -- --	UNDIFFERENTIATED CURRICU			34,046.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			16.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			16.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			16.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			31.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			93.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			297.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			411.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			644.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			799.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			799.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			799.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			858.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			930.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			2,168.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			2,796.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			3,006.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			3,718.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			5,949.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			8,521.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			7,150.00
10 E -- 241 12 -- -- --	REGULAR CURRICULUM			10,440.00
10 E -- 241 13 -- -- --	VOCATIONAL CURRICULUM			49.00
10 E -- 241 13 -- -- --	VOCATIONAL CURRICULUM			143.00
10 E -- 241 13 -- -- --	VOCATIONAL CURRICULUM			799.00
10 E -- 241 13 -- -- --	VOCATIONAL CURRICULUM			1,762.00
10 E -- 241 13 -- -- --	VOCATIONAL CURRICULUM			1,959.00
10 E -- 241 13 -- -- --	VOCATIONAL CURRICULUM			2,002.00
10 E -- 241 14 -- -- --	PHYSICAL CURRICULUM			799.00
10 E -- 241 14 -- -- --	PHYSICAL CURRICULUM			5,537.00
10 E -- 241 17 -- -- --	OTHER SPECIAL NEEDS			286.00
10 E -- 241 17 -- -- --	OTHER SPECIAL NEEDS			1,430.00
10 E -- 241 17 -- -- --	OTHER SPECIAL NEEDS			2,145.00
10 E -- 241 21 -- -- --	PUPIL SERVICES			11.00
10 E -- 241 21 -- -- --	PUPIL SERVICES			73.00
10 E -- 241 21 -- -- --	PUPIL SERVICES			73.00
10 E -- 241 21 -- -- --	PUPIL SERVICES			129.00
10 E -- 241 21 -- -- --	PUPIL SERVICES			1,718.00
10 E -- 241 21 -- -- --	PUPIL SERVICES			1,975.00
10 E -- 241 21 -- -- --	PUPIL SERVICES			3,463.00
10 E -- 241 22 -- -- --	INST STAFF SERVICES			25.00
10 E -- 241 22 -- -- --	INST STAFF SERVICES			35.00
10 E -- 241 22 -- -- --	INST STAFF SERVICES			2,119.00
10 E -- 241 22 -- -- --	INST STAFF SERVICES			2,420.00
10 E -- 241 22 -- -- --	INST STAFF SERVICES			2,831.00
10 E -- 241 22 -- -- --	INST STAFF SERVICES			12,135.00
10 E -- 241 23 -- -- --	GENERAL ADMINISTRATION			60.00
10 E -- 241 23 -- -- --	GENERAL ADMINISTRATION			2,420.00
10 E -- 241 24 -- -- --	SCHOOL BUILDING ADMINISTRATION			246.00
10 E -- 241 24 -- -- --	SCHOOL BUILDING ADMINISTRATION			32,672.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			22.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			25.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			60.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			69.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			83.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			799.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			1,815.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			2,420.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			2,580.00
10 E -- 241 25 -- -- --	BUSINESS ADMINISTRATION			4,042.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			11.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			11.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			25.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			25.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			54.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			179.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			2,420.00
10 E -- 241 26 -- -- --	CENTRAL SERVICES			3,219.00
27 E -- 241 15 -- -- --	SPECIAL CURRICULUM			62.00
27 E -- 241 15 -- -- --	SPECIAL CURRICULUM			382.00
27 E -- 241 15 -- -- --	SPECIAL CURRICULUM			631.00

Client:
 Engagement:
 Period Ending:
 Workpaper:

D.C. Everest Area School District
 D.C. Everest Area School District
 6/30/2013
 Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
27 E -- 241 15	SPECIAL CURRICULUM			1,144.00
27 E -- 241 15	SPECIAL CURRICULUM			1,716.00
27 E -- 241 15	SPECIAL CURRICULUM			2,807.00
27 E -- 241 15	SPECIAL CURRICULUM			9,724.00
27 E -- 241 21	PUPIL SERVICES			11.00
27 E -- 241 21	PUPIL SERVICES			541.00
27 E -- 241 21	PUPIL SERVICES			702.00
27 E -- 241 21	PUPIL SERVICES			858.00
27 E -- 241 21	PUPIL SERVICES			10,368.00
27 E -- 241 22	INST STAFF SERVICES			25.00
27 E -- 241 22	INST STAFF SERVICES			2,420.00
50 E -- 241 25	BUSINESS ADMINISTRATION			61.00
50 E -- 241 25	BUSINESS ADMINISTRATION			85.00
50 E -- 241 25	BUSINESS ADMINISTRATION			181.00
50 E -- 241 25	BUSINESS ADMINISTRATION			2,420.00
73 L 000 000 812000 000 000 000	DUE TO VARIOUS FUNDS			214,802.00
80 E -- 241 31	ADULT EDUCATION			22.00
80 E -- 241 31	ADULT EDUCATION			22.00
80 E -- 241 39	OTHER COMMUNITY SERVICES			2.00
80 E -- 241 39	OTHER COMMUNITY SERVICES			8.00
80 E -- 241 39	OTHER COMMUNITY SERVICES			143.00
80 E -- 241 39	OTHER COMMUNITY SERVICES			619.00
Total			429,604.00	429,604.00
Adjusting Journal Entries JE # 28		2405		
To reclassify \$201 from Fund 38 tax levy to interest income				
38 R 809 211 500000 000 --	DISTRICT WIDECURRENT PROPERTY TAX			
38 R 809 280 500000 000 --	DISTRICT WIDEINTEREST ON INVESTMENTS			
Total			0.00	0.00
Adjusting Journal Entries JE # 29		1501.05		
PBC JE				
10 Q 000 000 939900 000 000 000	Unassigned Fund Balance		2,128.00	
80 A 000 000 711000 000 000 000	CLAIM ON CASH		2,128.00	
10 A 000 000 711000 000 000 000	CLAIM ON CASH			2,128.00
80 Q 000 000 936900 000 000 000	Fund Balance-Restricted Other			2,128.00
Total			4,256.00	4,256.00
Adjusting Journal Entries JE # 35				
to record restricted amount for self insurance				
10 Q 000 000 939900 000 000 000	Unassigned Fund Balance		340,000.00	
10 Q 000 000 936110 000	RESTRICTED FOR SELF INSURANCE			340,000.00
Total			340,000.00	340,000.00
Adjusting Journal Entries JE # 36				
PBC entry - correcting entry for ACT 221				
10 E -- 827 41	INTERFUND/OPERATING TRANSFER		26,208.00	
27 E -- 100 21	PUPIL SERVICES		26,208.00	
10 E -- 100 21	PUPIL SERVICES			26,208.00
27 R 809 110 411000 000 --	OPER. TRANSFERS TO DIF FUNDTRANSFR IN-GENERAL FUND			26,208.00
Total			52,416.00	52,416.00

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

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2013

D.C. EVEREST AREA SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2013

<u>Page</u>	
3-5	Independent Auditors' Report
6-13	Management's Discussion and Analysis
	<u>BASIC FINANCIAL STATEMENTS</u>
	<u>District-Wide Financial Statements</u>
14	Statement of Net Position
15	Statement of Activities
	<u>Fund Financial Statements</u>
16	Balance Sheet - Governmental Funds
17	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
18	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
19	Statement of Net Position - Fiduciary Funds
20	Statement of Changes in Net Position - Fiduciary Funds
21-34	Notes to the Basic Financial Statements
	<u>REQUIRED SUPPLEMENTARY INFORMATION</u>
35	Budgetary Comparison Schedule for the General Fund - Budget and Actual
36	Notes to Required Supplementary Information on Budgetary Accounting and Control
37	Schedule of Funding Progress - Post Employment Healthcare
	<u>OTHER SUPPLEMENTARY INFORMATION</u>
38	Combining Balance Sheets - Nonmajor Governmental Funds
39	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
40	Schedule of Changes in Assets and Liabilities - Agency Funds

D.C. EVEREST AREA SCHOOL DISTRICT
TABLE OF CONTENTS - Continued
JUNE 30, 2013

Page

OTHER SUPPLEMENTARY INFORMATION - Continued

- 41 Schedule of Expenditures of Federal Awards
- 42 Schedule of State Financial Assistance
- 43 Notes to the Schedule of Expenditures of Federal Awards and State
Financial Assistance

OTHER REPORTS

- 44-45 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*
- 46-47 Independent Auditors' Report on Compliance with Requirements That
Could Have a Direct and Material Effect on Each Major Program and on
Internal Control over Compliance in Accordance with *OMB Circular A-133
and State Single Audit Guidelines*
- 48-51 Schedule of Findings and Questioned Costs

MEMBERS OF THE BOARD OF EDUCATION

President	Larry Schaefer
Vice President	Diane Stroik
Treasurer	Jason Jablonski
Clerk	Rita Kasten
Member	Helen Ackermann
Member	Joshua Dickerson
Member	Mary Hancock
Superintendent	Kristine Gilmore
Assistant Superintendent	Jack Stoskopf
Supervisor of Administrative Services	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, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District as of June 30, 2013, 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.

Emphasis of Matter

As described in Note 1, the District has implemented Governmental Accounting Standards Board (GASB) Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2013 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

Manitowoc, Wisconsin
October 16, 2013

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



Management's Discussion and Analysis Fiscal Year Ending June 30, 2013

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

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, 2013. 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 activities revenue was \$62,411,483 to include \$23,425,452 of property taxes and \$36,945,607 of general state and federal aid. Total governmental activities expenditures were \$68,741,188, including \$38,908,994 for direct instruction.
- The District's net assets, per the Statement of Activities, increased \$1,294,143.

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 helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Governmental funds information does not report on long-term commitments as is reported on the district-wide statements.
- **Fiduciary funds** - The District serves as a trustee, or fiduciary, for various student organizations. The assets of these organizations belong to the organization and not the District. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes, and only by those to whom the assets belong. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS

The District as a Whole

Table 1 provides a summary of the District's net position for the year ended June 30, 2013 compared to 2012. The District's total assets were \$74,094,393. This District's total liabilities were \$47,366,283. The District's net assets were \$26,728,110. The District's combined net position increased by \$1,294,143.

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

	Governmental Activities	
	As of	As of
	June 30, 2012	June 30, 2013
Current and other assets	21,599,609	22,484,039
Capital assets	51,330,103	51,610,354
Total Assets	72,929,712	74,094,393
Current liabilities	13,384,740	15,971,639
Long-term liabilities	34,111,005	31,394,644
Total Liabilities	47,495,745	47,366,283
Net assets		
Invested in capital assets, net of related debt	18,155,103	20,375,287
Restricted	3,221,640	2,988,552
Unrestricted	4,057,224	3,364,271
Total Net Assets	25,433,967	26,728,110
Increase (Decrease)		\$1,294,143

The District as a Whole (continued)

Table 2 provides summarized operating results and their impact on net position. The District relies primarily on state and federal aids (53%) and property taxes (34%) to fund governmental activities. These two funding sources make up (87%) of the total revenues. Program revenues accounted for 13% of total revenue for the year with other revenues comprising the balance of revenue.

The District's total revenues were \$69,732,062 for the year ended June 30, 2013.

The total cost of all programs and services was \$68,741,188. The district experienced an increase in net assets of \$990,874. 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, 2012	June 30, 2013
Revenues:		
Program Revenues		
Charges for Services	1,763,546	2,021,840
Grants and Contributions	7,223,998	5,298,739
General Revenues		
Property Taxes	23,467,377	23,471,758
State Aid - Formula Grants	37,373,255	36,945,607
Other	880,727	1,994,118
Total Revenues	\$ 70,708,903	\$ 69,732,062
Expenses:		
Instruction	35,275,666	38,908,994
Pupil and Instructional Services	5,808,043	6,096,618
Administration and Business	20,594,071	19,238,068
Interest and Other	3,080,556	1,746,090
Other Expenses	2,061,747	2,751,418
Total Expenses	\$ 66,820,083	\$ 68,741,188
Change in assets from operations	3,888,820	990,874
Net Special and Extraordinary Items	-	-
Change in net assets	\$ 3,888,820	\$ 990,874

Net Cost of Governmental Activities.

Table 3 presents the cost of the major district activities. The table reports each activity's 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 \$61,420,609.

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

Expenses	Net Cost of	Net Cost of
	Services	Services
	2012	2013
Instruction	\$ 31,021,754	\$ 35,078,510
Pupil and Instructional Services	\$ 5,283,824	\$ 5,900,754
Administration and Business	\$ 14,524,806	\$ 16,664,934
Interest on Debt	\$ 3,080,556	\$ 1,746,090
Other	\$ 3,921,599	\$ 2,030,321
Total	\$ 57,832,539	\$ 61,420,609

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 2012-13 showed an equity decreased by \$196,541 resulting in a fund balance of \$7,202,966, 11.63% of revenues.

- Actual General Fund revenues including fund 27 were \$61,949,069.
- Actual General Fund expenditures and fund transfers were \$62,145,610.

The District's Total Governmental Fund for 2012-13 showed an equity decreased by \$1,346,607 resulting in a fund balance of \$9,141,309, 13.11% of revenues.

- Actual Governmental Fund revenues were \$69,711,805.
- Actual Governmental Fund expenditures were \$71,058,412.

Much of the reduction of the total governmental fund balance was due the following:

- Fund 10 - Implementation of new Health Reimbursement Accounts.
- Fund 38 & 39 - Planned reduction of fund balances for debt service payments.
- Fund 49 - Construction of the Greenheck Fitness Facility.

Capital Assets

At the end of the fiscal year, the District had over \$51.2 million in a broad range of net capital assets, including sites & improvements, buildings, and equipment. Total accumulated depreciation on these assets exceeds \$26.9 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$1,829,807.
- Asset deletions during this fiscal year for governmental activities totaled \$207,291.
- The District recognized depreciation expense of \$1,778,765 for Governmental Activities during this fiscal year.

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

	2012 Governmental Activities	2013 Governmental Activities
Sites and Improvements	3,758,300	3,758,300
Buildings	67,669,959	69,251,689
Furniture, Equipment & Vehicles	4,992,600	5,033,386
Accumulated Depreciation	(25,090,756)	(26,869,521)
	<u>\$ 51,330,103</u>	<u>\$ 51,173,854</u>

Long-Term Debt

At year-end the District had \$33,990,000 in general obligation bonds, a decrease of 7.6% from the prior year. Additional information about the District's long-term liabilities is presented in the financial statements.

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

	Total School District June 30		Total % Change
	2012	2013	
General Obligation Bonds	36,770,000	33,990,000	-7.6%
Early Retirement Benefits	-	-	
	<u>\$ 36,770,000</u>	<u>\$ 33,990,000</u>	<u>-7.6%</u>

* The District retired \$2,780,000 of outstanding general obligation bonds. The district currently has a Standard & Poor's rating of AA.

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

Factors Bearing on the District's Future

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

- In the 2013-14 school year, the district added a 4-K program. The current enrollment in the program is approximately 350 students.
- The district has adjusted its health insurance plan beginning in the 2014 school year. Employee share of the premium increases from 10% to 12.5%, single plan deductibles increase from \$250 to \$750, family plan deductibles increase from \$500 to \$1,250, and adult children and or working spouses that have access to a health plan through their employer will be subject to pay the district \$50 per month, per individual.
- With the implementation of Act 10 in the State of Wisconsin, the district does not anticipate any significant labor negotiation issues.
- An actuarial study by Willis of Wisconsin, Inc. in March, 2013, determined the Actuarial Accrued Liability as of 6/30/13 to be \$11,891,917. The Trust Fund is currently funded at 53% with an accumulated reserve of \$6,334,754 to offset this liability.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and 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 Jack E. Stoskopf, Jr., Assistant Superintendent Business/ Personnel Services, by mail at 6300 Alderson Street, Weston, Wisconsin 54476, by phone at (715) 359-4221, ext. 1243, or by email at jstoskopf@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, 2013

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and investments	\$ 13,264,295
Receivables	
Accounts	27,309
Taxes	6,958,475
Due from other governments	1,085,227
Receivable from external parties	214,802
Prepaid expenses	933,931
Capital assets (net of accumulated depreciation)	
Capital assets not being depreciated	436,500
Capital assets being depreciated	51,173,854
TOTAL ASSETS	<u>74,094,393</u>
LIABILITIES	
Short-term notes payable	6,700,000
Accounts payable	201,477
Self insurance claims payable	150,932
Accrued liabilities	
Payroll, payroll taxes, insurance	5,021,231
Interest	338,917
Due to external parties	214,802
Deposits payable	46,628
Unearned revenue	33,920
Current portion of long-term obligations	3,263,732
Noncurrent portion of long-term obligations	31,394,644
TOTAL LIABILITIES	<u>47,366,283</u>
NET POSITION	
Net investment in capital assets	20,375,287
Restricted for	
General fund - self insurance	340,000
Special revenue	1,188,676
Debt service	768,831
Capital projects	691,045
Unrestricted	3,364,271
TOTAL NET POSITION	<u>26,728,110</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 74,094,393</u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2013

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	\$ 27,179,478	\$ 18,199	\$ 64,477	\$ (27,096,802)
Vocational instruction	2,068,037	45,980	42,606	(1,979,451)
Special instruction	6,122,709	-	3,505,751	(2,616,958)
Other instruction	3,538,770	153,471	-	(3,385,299)
Total instruction	<u>38,908,994</u>	<u>217,650</u>	<u>3,612,834</u>	<u>(35,078,510)</u>
Support services				
Pupil services	3,196,254	-	-	(3,196,254)
Instructional staff services	2,900,364	-	195,864	(2,704,500)
General administration services	490,683	-	-	(490,683)
Building administration services	4,606,869	-	-	(4,606,869)
Business services	12,114,469	1,100,367	1,472,274	(9,541,828)
Central services	1,542,150	493	-	(1,541,657)
Insurance	483,897	-	-	(483,897)
Interest and other	1,746,090	-	-	(1,746,090)
Other support services	431,655	-	-	(431,655)
Community services	733,935	703,330	17,767	(12,838)
Total support services	<u>28,246,366</u>	<u>1,804,190</u>	<u>1,685,905</u>	<u>(24,756,271)</u>
Non-program transactions	1,585,828	-	-	(1,585,828)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 68,741,188</u>	<u>\$ 2,021,840</u>	<u>\$ 5,298,739</u>	<u>(61,420,609)</u>

General revenues

Taxes

Property taxes	23,425,452
Other taxes	46,306
State and federal aids not restricted to specific functions	36,945,607
Interest and investment earnings	33,191
Miscellaneous	<u>1,960,927</u>
Total general revenues	<u>62,411,483</u>

CHANGE IN NET POSITION	990,874
NET POSITION - BEGINNING OF YEAR	25,433,968
PRIOR PERIOD ADJUSTMENT	<u>303,268</u>
NET POSITION - END OF YEAR	<u>\$ 26,728,110</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, 2013

	GENERAL FUND	DEBT SERVICE FUNDS		TOTAL	TOTAL
		NON-REFERENDUM	REFERENDUM APPROVED	NONMAJOR GOVERNMENTAL FUNDS	GOVERNMENTAL FUNDS
ASSETS					
Cash and investments	\$11,212,453	\$ 49,426	\$ 641,619	\$ 1,360,797	\$ 13,264,295
Receivables					
Accounts	12,964	-	-	14,345	27,309
Taxes	6,958,475	-	-	-	6,958,475
Due from other funds	211,239	-	-	3,563	214,802
Due from other governments	1,066,539	-	-	18,688	1,085,227
Prepaid expenses	25,218	-	-	-	25,218
TOTAL ASSETS	19,486,888	49,426	641,619	1,397,393	21,575,326
LIABILITIES					
Short term note payable	6,700,000	-	-	-	6,700,000
Accounts payable	192,934	-	-	26,352	219,286
Self insurance claims payable	150,880	-	-	52	150,932
Accrued payroll liabilities	4,968,304	-	-	35,118	5,003,422
Accrued interest	44,770	-	-	-	44,770
Due to other funds	211,239	-	-	3,563	214,802
Deposits payable	-	-	-	46,628	46,628
Unearned revenue	15,795	-	-	38,382	54,177
TOTAL LIABILITIES	12,283,922	-	-	150,095	12,434,017
FUND BALANCES					
Restricted	340,000	49,426	641,619	1,247,298	2,278,343
Unassigned	6,862,966	-	-	-	6,862,966
TOTAL FUND BALANCES	7,202,966	49,426	641,619	1,247,298	9,141,309
TOTAL LIABILITIES AND FUND BALANCES	\$19,486,888	\$ 49,426	\$ 641,619	\$ 1,397,393	

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

Prepaid other post employment benefit obligations are not current financial resources and are not reported in the fund statements. 908,713

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

Governmental capital asset	78,479,875	
Governmental accumulated depreciation	(26,869,521)	51,610,354

Some revenues are unearned in the funds because they are not available to pay current period's expenditures: 20,257

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	(33,990,000)	
Premium	(585,067)	
Accrued interest	(294,147)	
Vested employee benefits	(83,309)	(34,952,523)

Total net position - governmental activities **\$ 26,728,110**

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, 2013

	GENERAL FUND	DEBT SERVICE FUNDS		TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
		NON-REFERENDUM	REFERENDUM APPROVED		
REVENUES					
Property taxes	\$ 19,374,668	\$ 333,810	\$ 3,613,280	\$ 150,000	\$ 23,471,758
Other local sources	368,131	-	2,342	2,407,338	2,777,811
Interdistrict sources	1,023,928	-	-	9,643	1,033,571
Intermediate sources	361,393	-	-	-	361,393
State sources	38,506,045	-	-	50,028	38,556,073
Federal sources	2,036,525	-	-	1,193,045	3,229,570
Other sources	278,379	-	-	3,250	281,629
TOTAL REVENUES	61,949,069	333,810	3,615,622	3,813,304	69,711,805
EXPENDITURES					
Current					
Instruction					
Regular instruction	27,148,186	-	-	-	27,148,186
Vocational instruction	2,072,198	-	-	-	2,072,198
Special instruction	6,105,111	-	-	-	6,105,111
Other instruction	3,545,888	-	-	-	3,545,888
Total instruction	38,871,383	-	-	-	38,871,383
Support services					
Pupil services	3,202,634	-	-	-	3,202,634
Instructional staff services	2,904,414	-	-	-	2,904,414
General administration services	491,792	-	-	-	491,792
Building administration services	2,712,084	-	-	-	2,712,084
Business services	7,994,112	-	-	4,057,924	12,052,036
Central services	1,545,675	-	-	663	1,546,338
Insurance	483,897	-	-	-	483,897
Other support services	428,952	-	-	3,563	432,515
Community services	-	-	-	655,078	655,078
Total support services	19,763,560	-	-	4,717,228	24,480,788
Non-program transactions	1,585,828	-	-	-	1,585,828
Debt Service					
Principal	-	255,000	2,525,000	-	2,780,000
Interest	60,472	88,995	1,158,223	-	1,307,690
Other	2,779	-	-	-	2,779
Total debt service	63,251	343,995	3,683,223	-	4,090,469
Capital outlay	1,861,588	-	-	168,356	2,029,944
TOTAL EXPENDITURES	62,145,610	343,995	3,683,223	4,885,584	71,058,412
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	(196,541)	(10,185)	(67,601)	(1,072,280)	(1,346,607)
NET CHANGE IN FUND BALANCE					
	(196,541)	(10,185)	(67,601)	(1,072,280)	(1,346,607)
FUND BALANCE - BEGINNING OF YEAR	7,399,507	59,611	709,220	2,452,810	10,621,148
PRIOR PERIOD ADJUSTMENT	-	-	-	(133,232)	(133,232)
FUND BALANCE - END OF YEAR	\$ 7,202,966	\$ 49,426	\$ 641,619	\$ 1,247,298	\$ 9,141,309

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, 2013**

Net change in fund balances - total governmental funds \$ (1,346,607)

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

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

Capital outlay reported in fund statements	\$ 2,029,944	
Less noncapitalized outlay	(200,137)	
Depreciation expense reported in the statement of activities	(1,900,215)	
Net book value of capital assets disposed	<u>(85,841)</u>	
Amount by which capital outlays are less than depreciation in the current period:		(156,249)

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

This year the accrual of these benefits decreased by:		129,094
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Certain revenues are unearned in the governmental funds because they are not available to pay current period expenditures. In the statement of activities these are recorded as revenue in the current year.

Unearned revenue recognized in the statement of activities		20,257
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Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.

Amount of long-term debt principal payments in the current year is:		2,780,000
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In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as it accrues.

Amount of interest and other debt costs paid during the current period is	\$ 1,310,469	
Amount of interest and other debt costs accrued during the current period is	<u>(1,746,090)</u>	
Interest paid is less than interest accrued by:		<u>(435,621)</u>

Change in net position - governmental activities		<u>\$ 990,874</u>
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The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2013

	AGENCY FUND		TRUST FUND	
	STUDENT ACTIVITY	PRIVATE PURPOSE EXPENDABLE	PRIVATE PURPOSE NONEXPENDABLE	EMPLOYEE BENEFIT
ASSETS				
Cash	\$ 140,178	\$ 396	\$ -	\$ -
Investments	258,261	133,770	109,748	6,334,754
Accounts receivable	-	9	-	-
Due from other funds	-	-	-	214,802
TOTAL ASSETS	398,439	134,175	109,748	6,549,556
LIABILITIES				
Due to other funds	-	-	-	214,802
Due to student organizations	398,439	-	-	-
TOTAL LIABILITIES	398,439	-	-	214,802
NET POSITION				
Net position held in trust	-	134,175	109,748	6,334,754
TOTAL LIABILITIES AND NET POSITION	\$ 398,439	\$ 134,175	\$ 109,748	\$ 6,549,556

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, 2013

	TRUST FUND		
	PRIVATE PURPOSE EXPENDABLE	PRIVATE PURPOSE NONEXPENDABLE	EMPLOYEE BENEFIT
ADDITIONS			
Investment income	\$ 1,642	\$ 76	\$ 175,862
Contributions	7,625	-	1,528,498
Miscellaneous income	22,099	11	-
TOTAL ADDITIONS	<u>31,366</u>	<u>87</u>	<u>1,704,360</u>
DEDUCTIONS			
Disbursements	30,423	-	1,303,194
TOTAL DEDUCTIONS	<u>30,423</u>	<u>-</u>	<u>1,303,194</u>
CHANGE IN NET POSITION	943	87	401,166
NET POSITION - BEGINNING OF YEAR	<u>133,232</u>	<u>109,661</u>	<u>5,933,588</u>
NET POSITION - END OF YEAR	<u>\$ 134,175</u>	<u>\$ 109,748</u>	<u>\$ 6,334,754</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, 2013

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 accompanying financial statements present the activities of the D.C. Everest Area School District. The District is not a component unit of another reporting entity nor does it have any component units.

The reporting entity for the District is based upon criteria set forth by the GASB 14 and amended by GASB 39. The financial reporting entity consists of (a) organizations for which the stand alone government is financially accountable and (b) the stand alone government that is controlled by a separately elected governing body that is legally separate and is fiscally independent. All of the accounts of the District comprise the stand-alone government.

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.

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.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 1 - Summary of Significant Accounting Policies - Continued

The District reports the following major governmental funds:

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

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

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

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.

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

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

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 1 - Summary of Significant Accounting Policies - Continued

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 2012 tax levy is used to finance operations of the District's fiscal year ended June 30, 2013. 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 reported as due to and from other funds. The amounts reported on the statement of net position for receivable/payable from external parties represents amount due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for amounts due to and due from within the same fund type.

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

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

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

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

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

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

Impairment of Long-Lived Assets - In accordance with U.S. GAAP, the District reviews its non-current assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recovered. If the fair value is less than the carrying amount of the asset, an impairment loss is recognized for the difference. No impairment loss has been recognized during the fiscal year ended June 30, 2013.

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.

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

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, 2013

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

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

When net losses occur, it is the District's policy to record the net loss against committed fund balance, then assigned fund balance and lastly to unassigned fund balance (GASB 54 default for not having a policy). The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Subsequent Events - The District has evaluated subsequent events through October 16, 2013, the date which the financial statements were available to be issued.

Changes in Accounting Principles - The District has implemented GASB Statement No. 63 *Financial Reporting of Deferred Outflows of Resources Deferred Inflows of Resources and Net Position* and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* in 2013.

NOTE 2 - Cash and Investments

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

As of June 30, 2013, the District had the following investment:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>
State of Wisconsin Investment Pool	Less than one year	\$7,650,758

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 2 - Cash and Investments - Continued

Fair (Market) Value of Deposits and Investments - Deposits and investments are reported at fair value. At June 30, 2013, the fair value of the District's deposits and investments approximated original cost, therefore no fair value adjustments were necessary.

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the District's position in the Pool is the same as the value of the Pool shares. At June 30, 2013, the Pool's fair value was 100 percent of book value.

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

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

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

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

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

Custodial Credit Risk - Custodial credit is the risk that, in the event of a financial institution failure, the District's deposits may not be returned. The District does not have a policy in place for custodial credit risk. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects the municipality's designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2013, \$11,878,798 of the District's bank balance of \$13,302,650 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government securities held by the bank in the bank's name. \$192,510 was uninsured and uncollateralized.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2013 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 436,500	\$ -	\$ -	\$ 436,500
Total capital assets not being depreciated	<u>436,500</u>	<u>-</u>	<u>-</u>	<u>436,500</u>
Capital assets being depreciated:				
Land improvements	3,758,300	-	-	3,758,300
Buildings and improvements	67,669,959	1,581,730	-	69,251,689
Equipment	4,992,600	248,077	(207,291)	5,033,386
Total capital assets being depreciated	<u>76,420,859</u>	<u>1,829,807</u>	<u>(207,291)</u>	<u>78,043,375</u>
Less accumulated depreciation for:				
Land improvements	(1,626,974)	(162,924)	-	(1,789,898)
Buildings and improvements	(20,241,153)	(1,436,351)	-	(21,677,504)
Equipment	(3,222,629)	(300,940)	121,450	(3,402,119)
Total accumulated depreciation	<u>(25,090,756)</u>	<u>(1,900,215)</u>	<u>121,450</u>	<u>(26,869,521)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>51,330,103</u>	<u>(70,408)</u>	<u>(85,841)</u>	<u>51,173,854</u>
Capital assets, net of accumulated depreciation	<u>\$ 51,766,603</u>	<u>\$ (70,408)</u>	<u>\$ (85,841)</u>	<u>\$ 51,610,354</u>

Depreciation expense was charged to governmental functions as follows:

Building administration services \$ 1,900,215

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

NOTE 4 - Short-Term Notes Payable

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

<u>Type</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Note payable	<u>\$ 4,900,000</u>	<u>\$ 6,700,000</u>	<u>\$ (4,900,000)</u>	<u>\$ 6,700,000</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 5 - Long-Term Obligations

Long-term obligations are as follows:

	Balance			Amounts	
	7/1/12	Additions	Reductions	Balance 6/30/13	Due Within One Year
Bonds payable	\$ 36,770,000	\$ -	\$ (2,780,000)	\$ 33,990,000	\$ 3,125,000
Premium	744,548	-	(159,481)	585,067	55,423
Deferred amounts	(593,684)	593,684	-	-	-
Vested vacation pay	-	83,309	-	83,309	83,309
Total	\$ 36,920,864	\$ 676,993	\$ (2,939,481)	\$ 34,658,376	\$ 3,263,732

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled \$1,743,311 and total interest paid during the year aggregated \$1,307,690 including \$60,472 for short-term borrowing.

General Obligation Debt - All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. The general obligation debt is expected to be repaid with general property taxes. General obligation debt at June 30, 2013 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	4/15/04	3.35-4.125%	4/1/18	\$ 7,435,000
Refunding bonds	5/15/05	4-5%	4/1/20	7,005,000
Refunding bonds	1/4/07	4-4.25%	4/1/21	5,455,000
Refunding bonds	10/13/09	2-3.25%	4/1/18	995,000
Refunding bonds	1/5/12	2-2.25%	4/1/20	2,640,000
Refunding bonds	1/5/12	.5-3.2%	4/1/23	3,340,000
Refunding bonds	6/1/12	2-2.375%	4/1/25	7,120,000
Total				\$ 33,990,000

General Obligation Debt Limit Calculation - The 2012 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,139,698,251. The legal debt limit and margin of indebtedness as of June 30, 2013, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of \$2,139,698,251)	\$ 213,969,825
Applicable long-term debt	(33,990,000)
Amount available in debt service fund	691,045
Margin of indebtedness	\$ 180,670,870

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 5 - Long-Term Obligations - Continued

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 3,125,000	\$ 1,176,566	\$ 4,301,566
2015	3,225,000	1,077,682	4,302,682
2016	3,350,000	963,294	4,313,294
2017	3,485,000	833,714	4,318,714
2018	3,625,000	697,670	4,322,670
2019-2023	14,450,000	1,458,038	15,908,038
2024-2025	2,730,000	95,926	2,825,926
	<u>\$33,990,000</u>	<u>\$ 6,302,890</u>	<u>\$40,292,890</u>

Defeased Debt - In prior years, the District defeased general obligation debt by placing the proceeds of new debt in an irrevocable trust account for all future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2013, \$7,190,000 of defeased debt remains outstanding.

NOTE 6 - Wisconsin Retirement System

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

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates for 2013 are:

	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	5.9% - 6.65%	5.9% - 6.65%

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 6 - Wisconsin Retirement System - Continued

The payroll for D.C. Everest Area School District employees covered by the WRS for the year ended June 30, 2013 was \$34,052,417; the employer's total payroll was \$34,061,679. The total required contribution for the year ended June 30, 2013 was \$4,275,163, which consisted of \$2,137,581, or 5.9-6.65% of payroll from the employer and \$2,137,581, or 5.9-6.65% of payroll from employees. Total contributions for the years ending June 30, 2012 and 2011 were \$4,044,186 and \$3,888,084, respectively, equal to the required contributions for each year.

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

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

NOTE 7 - Interfund Balances and Activity

Interfund receivable and payable balances on June 30, 2013, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	OPEB	\$ 211,239
Food Service	OPEB	2,747
Community Service	OPEB	816
OPEB	General	211,239
OPEB	Food Service	2,747
OPEB	Community Service	816
		<u>\$ 429,604</u>

The above balances 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.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 8 - Post Employment Benefits Other Than Pensions

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

Funding Policy - Premiums under the Plan for post employment healthcare benefits are funded by retirees via co-pays paid to the District in accordance with rates established by the District and from the District itself from the appropriate governmental funds on a pay-as-you-go basis. The District may make additional contributions as determined by management. For the year ended June 30, 2013, contribution rates for Plan members were \$0 - \$1,465 per participant per month and \$0 - \$1,465 from the District, depending on the type of retiree plan. Plan members receiving benefits paid \$263,002 and the District paid \$825,390 for current year premiums due.

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

Annual required contribution	\$	1,078,583
Interest on net OPEB obligation		(24,371)
Adjustment to annual required contribution		<u>36,579</u>
Annual OPEB cost		1,090,791
Contributions made		<u>(1,303,194)</u>
Decrease in net OPEB obligation		(212,403)
Net OPEB asset - beginning of year		<u>(696,310)</u>
Net OPEB asset - end of year	\$	<u><u>(908,713)</u></u>

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation - End of Year
6/30/11	\$ 879,844	81.5%	\$ (497,998)
6/30/12	\$ 1,042,109	119%	\$ (696,310)
6/30/13	\$ 1,090,791	119.5%	\$ (908,713)

Funding Status and Funding Progress - As of July 1, 2011, the most recent actuarial valuation date, the Plan was funded in the amount of \$5,789,208 or 48.7% of the actuarial accrued liability (AAL). The AAL for benefits equaled \$11,891,917, resulting in an unfunded actuarial accrued

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

liability (UAAL) of \$6,102,709. The covered payroll (annual payroll of active employees covered by the Plan) equaled \$33,538,142, and the ratio of the UAAL to the covered payroll is 18%.

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

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

The actuarial valuation, dated July 1, 2011, used the projected unit credit cost method. The assumptions and methods used in the valuation were: value of assets-fair market value, 3.5% investment return, 3% per annum salary increases, 10% - 6% medical healthcare cost trend rate, 5% dental healthcare cost trend rate and level percentage amortization method over 30 years with open period.

NOTE 9 - Fund Balance and Net Position

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

<u>Governmental Fund</u>	<u>Purpose</u>	<u>Amount</u>
General		
Restricted	Self insurance	\$ 340,000
Food Service		
Restricted	DPI regulation	\$ 744,603
Community service		
Restricted	Specific expenses	\$ 444,073
Non-referendum debt service		
Restricted	Principal and interest	\$ 49,426
Referendum debt service		
Restricted	Principal and interest	\$ 641,619
Capital projects		
Restricted	DPI regulation	\$ 58,622
 <u>Governmental Activities</u>		
General		
Restricted	Self insurance	\$ 340,000

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2013

NOTE 9 - Fund Balance and Net Position - Continued

Special revenue		
Restricted	DPI regulation	\$ 1,188,676
Debt service		
Restricted	Principal and interest	\$ 691,045
Capital projects		
Restricted	DPI regulation	\$ 58,622

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

NOTE 10 - Risk Management

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

NOTE 11 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2013-2014. Expected costs are \$64,576.

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

2013-2014	\$	2,692,504
2014-2015		2,759,817
2015-2016		<u>2,828,812</u>
	\$	<u>8,281,133</u>

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

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

NOTE 12 - Limitation of School District Revenues

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 the following: (a) a

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2013

NOTE 12 - Limitation of School District Revenues - Continued

resolution of the school board or by a referendum prior to August 12, 1993 and (b) a referendum on or after August 12, 1993.

NOTE 13 - Self-Funded Insurance

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

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

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

	<u>Year Ended</u> <u>June 30, 2013</u>	<u>Year Ended</u> <u>June 30, 2012</u>
Beginning liability balance	\$ 446,512	\$ 3,107,013
Claims and changes in estimates	777,655	(1,657,964)
Claim payments	<u>(1,073,235)</u>	<u>(1,002,537)</u>
Ending liability balance	<u>\$ 150,932</u>	<u>\$ 446,512</u>

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

NOTE 14 - Prior Period Adjustment

The beginning fund balance in the special revenue trust fund and the beginning governmental activities net position was reduced by \$133,232 from the previous year to remove scholarship monies. The District also increased beginning governmental activities net position by \$436,500 for land that was not recorded in prior years.

**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, 2013

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS		
	GENERAL	SPECIAL EDUCATION	TOTAL	GENERAL	SPECIAL EDUCATION	TOTAL
REVENUES						
Property taxes	\$ 19,386,702	\$ -	\$ 19,386,702	\$ 19,386,702	\$ -	\$ 19,386,702
Other local sources	410,011	-	410,011	414,837	-	414,837
Interdistrict sources	992,530	75,112	1,067,642	992,530	75,112	1,067,642
Intermediate sources	3,900	-	3,900	3,900	130,000	133,900
State sources	36,540,841	1,869,344	38,410,185	36,540,841	1,869,344	38,410,185
Federal sources	1,172,323	1,360,319	2,532,642	1,190,924	1,230,319	2,421,243
Other sources	243,072	-	243,072	243,072	-	243,072
TOTAL REVENUES	58,749,379	3,304,775	62,054,154	58,772,806	3,304,775	62,077,581
EXPENDITURES						
Current						
Instruction						
Regular instruction	26,561,005	-	26,561,005	26,581,065	-	26,581,065
Vocational instruction	2,092,395	5,000	2,097,395	2,096,061	2,425	2,098,486
Special instruction	-	6,225,474	6,225,474	-	6,215,602	6,215,602
Other instruction	3,596,807	-	3,596,807	3,600,211	-	3,600,211
Total instruction	32,250,207	6,230,474	38,480,681	32,277,337	6,218,027	38,495,364
Support services						
Pupil services	2,168,965	1,108,123	3,277,088	2,173,482	1,110,598	3,284,080
Instructional staff services	2,867,618	266,824	3,134,442	2,841,425	300,569	3,141,994
General administration services	558,257	-	558,257	573,552	-	573,552
Building administration services	2,712,121	-	2,712,121	2,706,476	-	2,706,476
Business services	7,482,450	603,060	8,085,510	7,528,904	603,274	8,132,178
Central services	1,524,897	28,100	1,552,997	1,531,713	33,975	1,565,688
Insurance	498,037	-	498,037	498,037	-	498,037
Other support services	221,821	-	221,821	221,821	-	221,821
Total support services	18,034,166	2,006,107	20,040,273	18,075,410	2,048,416	20,123,826
Non-program transactions	1,429,841	336,867	1,766,708	1,413,039	331,367	1,744,406
Debt service						
Interest	72,500	-	72,500	69,300	-	69,300
Other	2,800	-	2,800	3,500	-	3,500
Total debt service	75,300	-	75,300	72,800	-	72,800
Capital outlay	1,558,260	132,932	1,691,192	1,532,615	108,570	1,641,185
TOTAL EXPENDITURES	53,347,774	8,706,380	62,054,154	53,371,201	8,706,380	62,077,581
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,401,605	(5,401,605)	-	5,401,605	(5,401,605)	-
OTHER FINANCING SOURCES (USES)						
Transfer (to) / from other funds	(5,401,605)	5,401,605	-	(5,401,605)	5,401,605	-
TOTAL OTHER FINANCING SOURCES (USES)	(5,401,605)	5,401,605	-	(5,401,605)	5,401,605	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
FUND BALANCE - BEGINNING OF YEAR	7,399,509	-	7,399,509	7,399,509	-	7,399,509
FUND BALANCE - END OF YEAR	\$ 7,399,509	\$ -	\$ 7,399,509	\$ 7,399,509	\$ -	\$ 7,399,509

The accompanying notes are an integral part of these statements.

ACTUAL AMOUNTS			VARIANCE WITH FINAL BUDGET
GENERAL	SPECIAL EDUCATION	TOTAL	POSITIVE (NEGATIVE)
\$ 19,374,668	\$ -	\$ 19,374,668	\$ (12,034)
368,131	-	368,131	(46,706)
944,385	79,543	1,023,928	(43,714)
2,617	358,776	361,393	227,493
36,536,022	1,970,023	38,506,045	95,860
939,116	1,097,409	2,036,525	(384,718)
278,379	-	278,379	35,307
<u>58,443,318</u>	<u>3,505,751</u>	<u>61,949,069</u>	<u>(128,512)</u>
27,148,186	-	27,148,186	(567,121)
2,070,458	1,740	2,072,198	26,288
-	6,105,111	6,105,111	110,491
<u>3,545,888</u>	<u>-</u>	<u>3,545,888</u>	<u>54,323</u>
<u>32,764,532</u>	<u>6,106,851</u>	<u>38,871,383</u>	<u>(376,019)</u>
2,084,997	1,117,637	3,202,634	81,446
2,611,691	292,723	2,904,414	237,580
491,792	-	491,792	81,760
2,712,084	-	2,712,084	(5,608)
7,407,130	586,982	7,994,112	138,066
1,512,293	33,382	1,545,675	20,013
483,897	-	483,897	14,140
<u>399,339</u>	<u>29,613</u>	<u>428,952</u>	<u>(207,131)</u>
<u>17,703,223</u>	<u>2,060,337</u>	<u>19,763,560</u>	<u>360,266</u>
<u>1,272,666</u>	<u>313,162</u>	<u>1,585,828</u>	<u>158,578</u>
60,472	-	60,472	8,828
<u>2,779</u>	<u>-</u>	<u>2,779</u>	<u>721</u>
<u>63,251</u>	<u>-</u>	<u>63,251</u>	<u>9,549</u>
<u>1,753,043</u>	<u>108,545</u>	<u>1,861,588</u>	<u>(220,403)</u>
<u>53,556,715</u>	<u>8,588,895</u>	<u>62,145,610</u>	<u>(68,029)</u>
<u>4,886,603</u>	<u>(5,083,144)</u>	<u>(196,541)</u>	<u>(196,541)</u>
<u>(5,083,144)</u>	<u>5,083,144</u>	<u>-</u>	<u>-</u>
<u>(5,083,144)</u>	<u>5,083,144</u>	<u>-</u>	<u>-</u>
(196,541)	-	(196,541)	(196,541)
7,399,509	-	7,399,509	-
\$ 7,202,968	\$ -	\$ 7,202,968	\$ (196,541)

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2013

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

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

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

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

General/Special Education	Regular instruction	\$ 567,121
General/Special Education	Building administration services	5,608
General/Special Education	Other support services	207,131
General/Special Education	Capital outlay	220,403

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS - POST EMPLOYMENT HEALTHCARE
JUNE 30, 2013

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
2011						
7/1/09	\$ 2,900,000	\$ 8,374,622	\$ 5,474,622	34.6%	\$ 34,701,534	15.8%
2012						
7/1/11	5,789,208	11,891,917	6,102,709	48.7%	34,482,680	17.7%
2013						
7/1/11	5,789,208	11,891,917	6,102,709	48.7%	33,538,142	18.2%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30	Annual Required Contribution	Actual Contribution	Percentage Contributed
2011	\$ 879,844	\$ 1,051,082	119.5%
2012	1,042,109	1,240,421	119.0%
2013	1,078,583	1,303,194	120.8%

**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, 2013

	<u>SPECIAL REVENUE FUNDS</u>			CAPITAL PROJECTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	<u>TRUST</u>	<u>FOOD SERVICE</u>	<u>COMMUNITY SERVICE</u>		
ASSETS					
Cash and investments	\$ 4,462	\$ 785,560	\$ 507,396	\$ 63,379	\$ 1,360,797
Receivables					
Accounts	-	387	13,958	-	14,345
Due from other funds	-	2,747	816	-	3,563
Due from other governments	-	18,688	-	-	18,688
TOTAL ASSETS	<u>4,462</u>	<u>807,382</u>	<u>522,170</u>	<u>63,379</u>	<u>1,397,393</u>
LIABILITIES					
Accounts payable	-	424	21,171	4,757	26,352
Self insurance claims payable	-	52	-	-	52
Accrued payroll liabilities	-	12,928	22,190	-	35,118
Due to other funds	-	2,747	816	-	3,563
Deposits payable	-	46,628	-	-	46,628
Unearned revenue	4,462	-	33,920	-	38,382
TOTAL LIABILITIES	<u>4,462</u>	<u>62,779</u>	<u>78,097</u>	<u>4,757</u>	<u>150,095</u>
FUND BALANCES					
Restricted	-	744,603	444,073	58,622	1,247,298
TOTAL FUND BALANCES	<u>-</u>	<u>744,603</u>	<u>444,073</u>	<u>58,622</u>	<u>1,247,298</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,462</u>	<u>\$ 807,382</u>	<u>\$ 522,170</u>	<u>\$ 63,379</u>	<u>\$ 1,397,393</u>

D.C. EVEREST AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	<u>SPECIAL REVENUE FUNDS</u>			CAPITAL PROJECTS FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	<u>TRUST</u>	<u>FOOD SERVICE</u>	<u>COMMUNITY SERVICE</u>		
REVENUES					
Property taxes	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Other local sources	-	1,102,393	752,260	552,685	2,407,338
Interdistrict	-	-	9,643	-	9,643
State sources	-	50,028	-	-	50,028
Federal sources	-	1,193,045	-	-	1,193,045
Other sources	-	-	3,250	-	3,250
TOTAL REVENUES	<u>-</u>	<u>2,345,466</u>	<u>915,153</u>	<u>552,685</u>	<u>3,813,304</u>
EXPENDITURES					
Current					
Support service					
Business services	-	2,319,895	243,966	1,494,063	4,057,924
Central services	-	-	663	-	663
Other support services	-	2,747	816	-	3,563
Community services	-	-	655,078	-	655,078
Total support services	<u>-</u>	<u>2,322,642</u>	<u>900,523</u>	<u>1,494,063</u>	<u>4,717,228</u>
Capital Outlay	<u>-</u>	<u>71,125</u>	<u>97,231</u>	<u>-</u>	<u>168,356</u>
TOTAL EXPENDITURES	<u>-</u>	<u>2,393,767</u>	<u>997,754</u>	<u>1,494,063</u>	<u>4,885,584</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(48,301)</u>	<u>(82,601)</u>	<u>(941,378)</u>	<u>(1,072,280)</u>
NET CHANGE IN FUND BALANCE	-	(48,301)	(82,601)	(941,378)	(1,072,280)
FUND BALANCES - BEGINNING OF YEAR	133,232	792,904	526,674	1,000,000	2,452,810
PRIOR PERIOD ADJUSTMENT	<u>(133,232)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(133,232)</u>
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ 744,603</u>	<u>\$ 444,073</u>	<u>\$ 58,622</u>	<u>\$ 1,247,298</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2013

	BALANCE JULY 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2013
ASSETS				
Cash and investments	\$ 414,400	\$ 2,319,698	\$ 2,335,659	\$ 398,439
TOTAL ASSETS	<u>414,400</u>	<u>2,319,698</u>	<u>2,335,659</u>	<u>398,439</u>
LIABILITIES				
Due to student organizations				
Evergreen Elementary	4,676	75,817	74,504	5,989
Hatley Elementary	6,115	19,942	22,799	3,258
Mountain Bay Elementary	3,859	65,968	65,331	4,496
Riverside Elementary	8,808	77,279	76,415	9,672
Rothschild Elementary	18,549	81,931	82,604	17,876
Weston Elementary	11,580	60,946	64,499	8,027
Middle	37,444	270,009	280,271	27,182
Junior High	57,553	337,943	343,992	51,504
Senior High	265,816	1,310,336	1,312,694	263,458
IDEA Charter	-	19,527	12,550	6,977
TOTAL LIABILITIES	<u>\$ 414,400</u>	<u>\$ 2,319,698</u>	<u>\$ 2,335,659</u>	<u>\$ 398,439</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013

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, 2012	REVENUES		EXPENDITURES	ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2013
					GRANTOR REIMBURSE- MENTS	LOCAL SHARE		
U.S. DEPARTMENT OF AGRICULTURE								
Wisconsin Department of Public Instruction								
Child Nutrition Cluster								
School Breakfast Program		10.553	N/A	\$ -	\$ 132,283	\$ -	\$ 134,753	\$ 2,490
July 1, 2012 - June 30, 2013	None							
Food Distribution		10.555	N/A	-	175,890	-	175,890	-
July 1, 2012 - June 30, 2013	None							
National School Lunch Program		10.555	N/A	-	866,204	1,150,694	2,029,178	12,280
July 1, 2012 - June 30, 2013	None							
Total Child Nutrition Cluster				-	1,174,357	1,150,694	2,339,821	14,770
Team Nutrition Subgrant		10.574	N/A	-	-	-	3,918	3,918
July 1, 2012 - June 30, 2013	None							
TOTAL U.S. DEPARTMENT OF AGRICULTURE				-	1,174,357	1,150,694	2,343,739	18,688
U.S. DEPARTMENT OF EDUCATION								
Wisconsin Department of Public Instruction								
Title IA Cluster								
Title IA - Grants to Local Educational Agencies		84.010	N/A	41,533	41,533	-	-	-
July 1, 2011 - June 30, 2012	None							
July 1, 2012 - June 30, 2013	None			-	586,238	-	643,732	57,494
Total Title IA Cluster				41,533	627,771	-	643,732	57,494
Special Education Cluster								
Special Education - Grants to States (IDEA Part B)*		84.027	N/A	108,133	108,133	-	-	-
July 1, 2011 - June 30, 2012	None							
July 1, 2012 - June 30, 2013	None			-	963,241	-	1,070,588	107,347
High Cost Special Education Aid		84.027	N/A	-	304	-	304	-
July 1, 2012 - June 30, 2013	None							
Special Education - Discretionary		84.027	N/A	-	2,016	-	2,016	-
July 1, 2012 - June 30, 2013	None							
Special Education - Preschool Grants (IDEA Part B)*		84.173	N/A	942	942	-	-	-
July 1, 2011 - June 30, 2012	None							
July 1, 2012 - June 30, 2013	None			-	23,137	-	24,501	1,364
Total Special Education Cluster				109,075	1,097,773	-	1,097,409	108,711
ARRA - Prev & Wellness Component		93.723	N/A	2,000	2,000	-	-	-
July 1, 2011 - June 30, 2012	None							
Charter School		84.282	N/A	21,785	21,785	-	-	-
July 1, 2011 - June 30, 2012	None							
July 1, 2012 - June 30, 2013	None			-	105,583	-	138,539	32,958
Title III - English Language Acquisition Grants		84.365	N/A	4,523	4,523	-	-	-
July 1, 2011 - June 30, 2012	None							
July 1, 2012 - June 30, 2013	None			-	21,464	-	23,545	2,081
Carl Perkins Act Formula Allocation Grant		84.048	N/A	8,745	8,745	-	-	-
July 1, 2011 - June 30, 2012	None							
July 1, 2012 - June 30, 2013	None			-	40,194	-	42,606	2,412
Title II-A - Improving Teacher Quality State Grants		84.367	N/A	3,308	3,308	-	-	-
July 1, 2011 - June 30, 2012	None							
July 1, 2012 - June 30, 2013	None			-	75,787	-	90,694	14,907
TOTAL U.S. DEPARTMENT OF EDUCATION				190,969	2,008,933	-	2,036,525	218,561
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Wisconsin Department of Health Services								
Medical Assistance		93.778	N/A	-	315,752	-	358,776	43,024
July 1, 2012 - June 30, 2013	None							
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				-	315,752	-	358,776	43,024
TOTAL FEDERAL AWARDS				\$ 190,969	\$ 3,499,042	\$ 1,150,694	\$ 4,739,040	\$ 280,273

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, 2013

Awarding Agency Pass-Through Agency <u>Award Description</u>	STATE I.D. NUMBER	PROGRAM OR AWARD AMOUNT	<u>REVENUE</u> GRANTOR/ STATE REIMBURSEMENTS
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			
Entitlement Programs - Major State Programs			
Special Education and School Age Parents:	255.101		
Internal District Programs		N/A	\$ 1,947,514
Payments from other school districts		N/A	39,074
Equalization Aids	255.201	N/A	<u>35,853,369</u>
TOTAL MAJOR PROGRAMS			<u>37,839,957</u>
Nonmajor State Programs			
State School Lunch Aid	255.102	N/A	28,100
Common School Fund Library Aid	255.103	N/A	195,864
Bilingual/Bicultural Aid	255.106	N/A	64,477
General Transportation Aid	255.107	N/A	229,201
Wisconsin Morning Milk Program	255.109	N/A	11,755
High Cost Special Education Aid	255.210	N/A	22,510
School Breakfast Program	255.344	N/A	10,173
Low Revenue Adjustment Aid	255.306	N/A	<u>24,931</u>
TOTAL NONMAJOR PROGRAMS			<u>587,011</u>
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			<u>38,426,968</u>
WISCONSIN DEPARTMENT OF NATURAL RESOURCES			
Entitlement Program - Nonmajor State Program			
Payment in Lieu of Taxes	None	N/A	<u>27,009</u>
WISCONSIN DEPARTMENT OF REVENUE			
Entitlement Program - Nonmajor State Program			
Exempt Computer Aid	None	N/A	<u>141,171</u>
TOTAL STATE ASSISTANCE			<u>\$ 38,595,148</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, 2013

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 and are presented on the modified accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and *State Single Audit Guidelines*. Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - Special Education and School Age Parents Program

2012-2013 eligible costs under the State Special Education Program are \$7,155,241.

NOTE 3 - Food Distribution Program

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

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

OTHER REPORTS

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

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

We have audited, in accordance with the auditing standards general 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, 2013, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements and have issued our report thereon dated October 16, 2013.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the schedule of findings and questioned costs we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the 2013-001 and 2013-002 deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the D.C. Everest Area School District's financial statements are free of 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 an instance of noncompliance or other matter that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 2013-003.

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

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

Purpose of this Report

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

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin
October 16, 2013

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR
A-133 AND STATE SINGLE AUDIT GUIDELINES**

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

Report on Compliance for Each Major Federal Program

We have audited the D.C. Everest Area School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of the D.C. Everest Area School District's major federal and state programs for the year ended June 30, 2013. The D.C. Everest Area School District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the D.C. Everest Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Purpose of this Report

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

Hankins Ash CPAs, LLP

Manitowoc, Wisconsin
October 16, 2013

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2013

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Federal Awards

Internal control over financial reporting:

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

Type of auditor's report issued on compliance for major programs: Unqualified

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

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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.027 / 84.173	Special Education Cluster (IDEA)

State Assistance

Internal control over financial reporting:

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

Type of auditor's report issued on compliance for major programs: Unqualified

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

<u> </u>	Yes	<u> X </u>	No
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D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
JUNE 30, 2013

Identification of major state programs:

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

Dollar threshold used to distinguish between:

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

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Findings and Questioned Costs

2013-001 - Preparation of Financial Statements

Program: District-Wide

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

Condition: Personnel cannot prepare GAAP basis financial statements.

Questioned Costs: Not applicable.

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

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

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

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

2013-002 - Material Audit Adjustments

Program: District-Wide

Criteria: Generally accepted accounting principles.

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

Questioned Costs: Not applicable.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
JUNE 30, 2013

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

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

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

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

2013-003 - Actual Expenditures Over Budget

Program: General Fund

Criteria: Wisconsin Statute 120.16(2) prohibits spending more than budgeted expenditures.

Condition: The District spent \$68,029 more than their adopted budget.

Questioned Cost: Not applicable.

Context: The District did not amend their budget when necessary.

Effect: The District overspent their adopted budget.

Recommendation: The District should monitor actual expenditures compared to the adopted budget and formally amend the budget to ensure total actual expenditures do not exceed total budgeted expenditures.

Management's Response: The District typically does not formally amend the original budget. In the future, we will review our budget calculations throughout the year and formally amend the budget if necessary.

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Prior Year Findings

2012-001 - Preparation of Financial Statements - Repeat

Section V - Corrective Action Plan

2013-001 - Preparation of Financial Statements - Due to the complexities of governmental reporting in accordance with GAAP, i.e. financial statements and related disclosure reporting, District management has weighed the cost benefit of training current staff or hiring a Certified Public Accountant on staff for the purposes of preparing the external financial statements in accordance with GAAP. District management has concluded to outsource the preparation of the

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
JUNE 30, 2013

external financial statements and related disclosures to their certified public accounting firm, which is an acceptable practice according to *Government Auditing Standards*.

2013-002 - Material Audit Adjustments - The District will improve its financial reporting internal controls by reconciling accounts on a recurring basis to prevent material audit adjustments.

2013-003 - Actual Expenditures Over Budget - The District will review our budget calculations throughout the year and formally amend the budget if necessary.

SCHEDULE AT-A-GLANCE

2014 SPRING ELECTION

NOVEMBER 2013

- 26
- Deadline for Publication of Notice of Election

DECEMBER

- 1
- Earliest Date for Circulation of Nomination Papers, If Required (NOTE: Nomination Papers Are Not Required in Many School Districts)
- 1 - Jan. 7
- Most Candidates will File Declarations of Candidacy, Campaign Finance Registrations, and Nomination Papers (If Required) during this Period
- 27
- Deadline for Incumbents to File Notice of Non-Candidacy (5:00 p.m.)

JANUARY 2014

- 1 - 31
- Filing of January Continuing Report by Campaign Finance Registrants
- 7
- Candidate Deadline for Filing All Documents Needed to Establish Eligibility to Appear on the Ballot (5:00 p.m.)
 - Clerk Makes Initial Determination of Candidates' Eligibility for Ballot
- 10 - 14
- Drawing of Lots for Ballot Order; Certify Nominations to County Clerk(s)
 - When a Primary is Required, Notice to Municipal Clerks of Primary Election
- 10 - 17
- Continuing Report Forms Mailed to Campaign Finance Registrants
- 20 - 27
- If Primary Election is Being Held, Pre-Primary Election Report Forms Mailed
- 21
- Deadline for Filing Petition to Change Number, Apportionment or Election of School Board Members in Unified School Districts
- 27
- If Primary Election is Being Held, Provide Municipal Clerk with Ballots

FEBRUARY

- 1
- If Delinquencies in Filing Continuing Report:
 - Notify Registrants Who Have Failed to Comply
 - Make List of Delinquents for Public Inspection
 - Notify Regarding Discrepancies
 - Compile Current List of All Reports and Statements
- 4 - 10
- Deadline for Filing Pre-Primary Election Report
- 4 - 18
- Reporting of Late Contributions (If Required)
- 11
- If Delinquencies in Filing Pre-Primary Election Report:
 - Notify Registrants Who Have Failed to Comply
 - Make List of Delinquents for Public Inspection
 - Notify Regarding Discrepancies
 - Compile Current List of All Reports and Statements
- On or Before 17
- If Primary Election is Being Held, Choose Board of Canvassers
- 17
- Notice of Primary Election
- 18
- Spring Primary Election
- 18 or 19
- Receipt of Ballots and Other Related Duties
- On or About 19 - 25
- Canvass of Primary Returns and Written Determination of Primary Results
- On or About 20 - 28
- Recount Request May Be Filed
- On or About 21 - 28
- If Primary Election was Held, Drawing of Lots for Ballot Order

(Continued inside back cover)

FEBRUARY *(continued)*

- On or About 26 to March 1 • If Primary Election was Held, Certify Nominations to County Clerk(s)

MARCH

- 3 - 10 • Pre-Election Report Forms Mailed
- 10 • Provide Municipal Clerk with Ballots
- 18 - April 1 • Reporting Late Contributions (If Required)
- 18 - 24 • Deadline for Filing Pre-Election Report
- 25 • If Delinquencies in Filing Pre-Election Report:
— Notify Registrants Who Have Failed to Comply
— Make a List of Delinquents for Public Inspection
— Notify Regarding Discrepancies
— Compile a Current List of All Reports and Statements
- On or Before 31 • Choose Board of Canvassers
- 31 • Notice of Spring Election

APRIL

- 1 • Spring Election
- After 1 • Filing Campaign Finance Termination or Suspension Report
- On or About 2 • Receipt of Ballots and Other Related Duties
- 2 - 8 • Canvass of Election Returns
• Written Determination of Election Results
- On or About 3 - 11 • Recount Request May Be Filed
- On or About 11 - 21 • Notification of Election
- On or Before 28 • Filing of Official Oath
- 28 • School Board Members Take Office
- 28 - May 28 • Election of School Board Officials

JUNE

- 23* • Deadline for Filing Petition to Change Number, Apportionment or Election of School Board Members in Union High School Districts
(*This date is the deadline **if** the union high school district annual meeting is held on the third Monday in July.)
- 30** • Deadline for Filing Petition to Change Number, Apportionment or Election of School Board Members in Common School Districts
(**This date is the deadline **if** the common district annual meeting is held on the fourth Monday in July.)
- 30 - July 7 • Continuing Report Forms Mailed to Campaign Finance Registrants

JULY

- 1 - 21 • Filing of July Continuing Report by Campaign Finance Registrants
- 22 • If Delinquencies in Filing Continuing Report:
— Notify Registrants Who Have Failed to Comply
— Make a List of Delinquents for Public Inspection
— Notify Regarding Discrepancies
— Compile a Current List of All Reports and Statements



To: School Board
From: Kristine A. Gilmore, Ed.D.
Subject: December and January Regularly Scheduled School Board Meetings
Date: 11/14/2013

Due to the calendar conflicts with the scheduled regular school board meetings being on the 4th Wednesday, it is recommended the School Board approve changing the December and January meetings:

- December – Meeting to be held on the 3rd Wednesday, December 18, 2013.
- January – Due to conflict with the WASB Joint Convention, meeting to be held on the 5th Wednesday, January 29, 2014.