



– A G E N D A –

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

| | |
|---|----|
| I. Call to Order | |
| II. Roll Call | |
| III. Pledge of Allegiance | |
| IV. Approval of Agenda | |
| V. Hearing of Delegations | |
| VI. Consent Agenda | |
| A. Approval of Minutes | 4 |
| B. Recommended Employment/Resignations/Contract Adjustments | 7 |
| C. Treasurer's Report - General/Other Fund Bills | 11 |
| D. Balance Sheet | 22 |
| E. Budget Transfers | 30 |
| VII. Reports/Considerations | |
| A. WASB Legislative Network Member | |
| B. CESA Representative | |
| C. Student Representative | |
| VIII. Superintendent | |
| A. Smiles for Life Year End Report for 2014-2015 | 32 |
| IX. Unfinished Business | |
| A. Board Goals | |
| X. New Business | |
| A. Action Items | |
| 1. DPI Unassigned Fund Balance | 33 |
| 2. Resolution Authorizing Temporary Borrowing in an Amount Not to Exceed \$4,500,000; Issuance of Tax and Revenue Anticipation Promissory Notes; and Participation in the PMA Levy and Aid Anticipation Notes Program | 34 |
| 3. Approve Change for Budget Hearing/Annual Meeting to September 22, 2015, at 6:00 p.m. | |
| 4. Budget Hearing & Annual Meeting Agenda | 42 |
| 5. Health and Dental Insurance Recommendations | 43 |
| 6. Approve 2015-2016 D.C. Everest Academic Standards | 45 |
| 7. Approve 66-0301 Cooperative Agreement with Appleton School District's Wisconsin Connections Academy | 46 |

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

| | |
|---|----|
| 8. Independent Hearing Officers to Determine Pupil Expulsions from D.C. Everest Schools for 2015-2016 | |
| 9. Foreign Exchange/Out-of-State Trips | 49 |
| a. Senior High Dance Team to Orlando, Florida, March 3 through March 8, 2016. | |
| b. Senior High Songspellers to Memphis, Tennessee, and New Orleans, Louisiana, March 13 through March 17, 2016. | |
| 10. Policy Updates 6000 Series | |
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| h. Policy 6210 Fiscal Planning | 57 |
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| k. Policy 6231 Budget Implementation | 60 |
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| o. Policy 6440 Cooperative Purchasing | 68 |
| p. Policy 6470 Payment of Claims | 69 |
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| v. Policy 6670 Trust and Agency Funds | 76 |
| w. Policy 6680 Recognition | 78 |
| x. Policy 6700 Fair Labor Standards Act (FLSA) | 79 |
| y. Policy 6800 System of Accounting | 82 |
| z. Policy 6830 Audit | 85 |
| B. Informational Items | |
| 1. Seclusion & Restraint Report | 86 |
| Presenter: Dr. Jennifer Zynda | |
| C. Other Business | |

XI. Petitions and Communications

A. Memorial Tribute Thank You

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

1. Family of Evangeline Kleist for tribute in her memory

XII. Future Meeting Dates

A. Next Regular Board Meeting

Wednesday, September 22, 2015, Immediately Following Annual Meeting
Administration Building - Board Room

B. WASB Region V Meeting

Tuesday, October 13, 2015
4:00 Workshop & 6:00 Dinner/Meeting
Holiday Inn, Rothschild

C. Budget Hearing / Annual Meeting

Tuesday, September 22, 2015, 6:00 p.m.
D.C. Everest Senior High Auditorium

D. October Regular Board Meeting

Wednesday, October 28, 2015
Administration Building Board Room

XIII. Adjournment to Closed Session Pursuant to W.S.S. 19.85(1)(f)(c) to be updated on student and personnel issues.

XIV. Reconvene in Open Session

XV. Adjourn



MINUTES

I. Call to Order

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

II. Roll Call

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

III. Pledge of Allegiance

IV. Approval of Agenda

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

V. Hearing of Delegations

No one addressed the Board.

VI. Consent Agenda

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

A. Approval of Minutes

1. Minutes of the Regular School Board Meeting of 6/23/15
2. Minutes of the Executive Session of 6/23/2015

B. Recommended Employment/Resignations/Contract Adjustments

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

1. End-of-Year Treasurer's Report - 6/30/2015
2. July 2015 Treasurer's Report

D. Balance Sheet

E. Budget Transfers

F. Fundraising Requests

1. D.C. Everest Pride Pump

G. Gifts and Bequests

1. Evergreen Elementary - Beyond Pencils and Crayons Grant Project

2. Mountain Bay Elementary - Beyond Pencils and Crayons Project

VII. Reports/Considerations

- A. WASB Legislative Network Member
Xiong reported on upcoming WASB events.
- B. CESA Representative
Ackermann reported there was no July meeting and announced CESA hired a grant writer.
- C. Student Representative
Student representative Thao was absent.

VIII Superintendent

- . Superintendent Gilmore reported:
 - A. Her presentation at the Superintendent Digital Transition Symposium.
 - B. Commendation of Karen Wegge from Eileen Hare of the Coordinated School Health, Physical Education, and Health Education Consultant, Student Services/Prevention & Wellness Team
 - C. Commendation of Jo Ann Bailey from Eileen Hare of the Coordinated School Health, Physical Education, and Health Education Consultant, Student Services/Prevention & Wellness Team
 - D. Alyssa Peterson placed 1st at FBLA Middle Level Nationals in Nashville in Financial Literacy.

IX. Unfinished Business

- A. Board Goals
 - 1. Update on Professional Development Offerings Superintendent Gilmore and Assistant Superintendent Lechner updated the Board on the professional development offerings and attendance by staff.

X. New Business

- A. Action Items
 - 1. Health Insurance
Motion by Schaefer, second by Kasten, to approve the administration's recommendation for the change to a Qualified High Deductible Health Insurance Plan through Security Health. Stroik abstained, with a voice vote all yes. Motion carried.
 - 2. Year-End Funds
Motion by Kasten, second by Dickerson, to approve the administration's recommendation to deposit \$200,000 into Fund 46 and leave the remaining positive amount in the district's fund balance. With a voice vote, all yes. Motion carried.
 - 3. Preliminary Budget Update
Motion by Schaefer, second Jablonski, to approve the administration's recommendation to approve the preliminary budget giving the district permission to begin spending 2015-2016 funds. With a voice vote, all yes. Motion carried.

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

B. Informational Items

Stroik updated the board on her experience doing Rolling Readers.

C. Other Business

Motion by Ackermann, second Schaefer, to set the annual meeting date for September 23, 2015, at 6:00 p.m. With a voice vote, all yes. Motion carried.

XI. Future Meeting Dates

A. Next Regular Board Meeting

Wednesday, August 26, 2015, 6:30 p.m.

D.C. Everest Administration Board Room

B. September Regular Board Meeting

Wednesday, September 23, 2015, 6:30 p.m.

D.C. Everest Administration Building Board Room

C. WASB Region V Meeting

Tuesday, October 13, 2015

4:00 Workshop & 6:00 Dinner/Meeting

Holiday Inn, Rothschild

XII. Adjourn

Meeting adjourned at 7:45 p.m.

Respectfully submitted,

Rita A. Kasten, Clerk

Ellen Suckow, Secretary to the Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the August 26, 2015, meeting of the school board.

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> |
|-----------------|-------------------------------------|---------------|----------|--------------|
| Hannah School | Elementary Teacher – Riverside Elem | \$40,000 | 100 | 8/24/2015 |
| Diana Gartzke | Early Childhood Teacher – District | \$47,000 | 100 | 8/24/2015 |
| Peter Thorpe | LD Teacher – Senior High | \$40,000 | 100 | 8/24/2015 |
| Sara Pensinger | Occupational Therapist – District | \$48,200 | 100 | 8/24/2015 |
| Corinthia Ellis | English Teacher – MS | \$47,000 | 100 | 8/24/2015 |
| Jane Schoepke | EBD Teacher – WE | \$57,800 | 100 | 8/24/2015 |

Support Staff

| <i>Name</i> | <i>Position/Bldg.</i> | <i>Wage/hr</i> | <i>Start</i> | <i>Type</i> |
|--------------------------------|---|----------------|--------------|-------------|
| Kelsey Kalk | Family Programming/Concessions Facilitator – GFH | \$12.88 | 08/24/2015 | Concess |
| Ann Lannoye | Education Asst. – MS | \$13.05 | 8/28/2015 | EPU |
| Latricia-Kate Thao | Bilingual Asst. – WE | \$14.65 | 10/12/2015 | EPU |
| Erin Jablonski | Education Asst/Food Server – RI | \$13.05 | 8/28/2015 | EPU |
| Beth Bouffleur | Education Asst/Food Server – RI | \$13.05 | 8/28/2015 | EPU |
| Kathleen Hackel | Education Asst. – SH | \$13.05 | 8/28/2015 | EPU |
| Laura Isham | Education Asst/Food Server – RI | \$13.05 | 8/28/2015 | EPU |
| Samantha Kind | Cafeteria Server – SH | \$10.77 | 8/28/2015 | Food |
| Lisa Prichard | Education Asst. – SH | \$13.05 | 8/28/2015 | EPU |
| Peggy Trzebiatowski | Education Asst. – RI | \$13.05 | 8/28/2015 | EPU |
| XiongMee Xiong | Bilingual Asst. – RI | \$13.05 | 8/28/2015 | EPU |
| Megan Juliot | IMC Asst. – MS | \$13.05 | 8/28/2015 | EPU |
| Michelle Sharkey- Gregurich | IMC Asst. – MS | \$13.05 | 8/28/2015 | EPU |
| Wendy Hildebrandt | Education Asst. – EV | \$13.05 | 8/28/2015 | EPU |
| Laura Levy | Cafeteria Server – JH | \$10.77 | 8/25/2015 | Food |
| David Surface | Education Asst. – WE | \$13.05 | 8/28/2015 | EPU |
| Cheryl Kanitz | Educational Interpreter – MS | \$18.17 | 9/2/2015 | EPU |
| Jenna Bradley | Athletic Secretary – SH | \$13.05 | 9/1/2015 | EPU |
| Kam Aures | Education Assistant – WE | \$13.05 | 8/28/2015 | EPU |
| TouLong Yang | Bilingual Assistant – SH/WE | \$13.05 | 8/28/2015 | EPU |
| Shara Allen | Education Assistant – JH | \$13.05 | 8/28/2015 | EPU |

Resignation(s)/Retirement(s)

| <i>Name</i> | <i>Position</i> | <i>Effective Date</i> | <i>Type</i> |
|-----------------|--|-----------------------|-------------|
| Janine Zuiches | Sign Language Interpreter – MS | July 24, 2015 | Resignation |
| Linda Doescher | Education Assistant – EV | August 3, 2015 | Resignation |
| Michelle Hoppe | Attendance Secretary – SH | August 3, 2015 | Resignation |
| Anne Kieffer | Education Assistant – WE | August 3, 2015 | Resignation |
| Rachel Geiger | Athletic Secretary – SH | August 28, 2015 | Resignation |
| Brittney King | SDPE Teacher – District (with \$1,500 damages) | August 7, 2015 | Resignation |
| Tarsila Formica | Food Server – SH | August 13, 2015 | Resignation |
| Jane Bosi | Education Assistant – SH | August 6, 2015 | Resignation |
| Mary Grant | Food Server – WE | August 18, 2015 | Resignation |
| Amanda Burgess | SWD Assistant – MS | August 20, 2015 | Resignation |
| Melissa Biundo | SWD Assistant | June 9, 2015 | Layoff |
| Laura Alves | SWD Assistant | June 9, 2015 | Layoff |
| JoAnn Klement | SWD Assistant | June 9, 2015 | Layoff |
| Donna Chaney | SWD Assistant | June 9, 2015 | Layoff |

| DCE Junior High School | | | | | |
|------------------------|--------------------------------------|---------|----------|------|---------|
| Bergfeld, Robert | Football JV2 Assistant Coach | 8/13/15 | 10/18/15 | 7 | 8/17/15 |
| Buchkowski, Brittany | Soccer 7-8 Assistant Coach | 8/18/15 | 10/18/15 | 6 | 8/18/15 |
| Hansen, CJ | Soccer 7-8 Head Coach | 8/18/15 | 10/18/15 | 7 | 8/4/15 |
| Hinner, Hilary | Swimming 6-8 Assistant Coach | 8/11/15 | 10/18/15 | 3 | 8/10/15 |
| Meuret, Stephanie | Volleyball 8th Girls Assistant Coach | 9/3/15 | 10/18/15 | 5 | 8/20/15 |
| Bailey, Joanna | Cross Country 6-8 Head Coach | 8/18/15 | 10/18/15 | 7 | – |
| Brandt, Mike | Football JV2 Assistant Coach | 8/10/15 | 10/18/15 | 9 | – |
| Brecke, Chad | Volleyball JV2 Girls Head Coach | 8/10/15 | 10/18/15 | 7 | – |
| Dickerson, Leslei | Cross Country 6-8 Assistant Coach | 8/18/15 | 10/18/15 | 3 | 8/19/15 |
| Heise, Stacy | Volleyball 8th Girls Head Coach | 8/26/15 | 10/18/15 | 7 | 8/5/15 |
| Janke, Todd | Football JV2 Head Coach | 8/10/15 | 10/18/15 | 11 | 8/4/15 |
| Kelly, Heather | Cross Country 6-8 Assistant Coach | 8/18/15 | 10/18/15 | 5 | 8/5/15 |
| Lehrke, Eric | Football 8th Head Coach | 8/14/15 | 10/18/15 | 7 | – |
| Marx, Andrew | Football 8th Assistant Coach | 8/10/15 | 10/18/15 | 6 | 8/18/15 |
| Morgan, Robert | Football 8th Assistant Coach - split | 8/14/15 | 10/18/15 | 4 | 8/7/15 |
| Rainville, Tammy | Volleyball 8th Girls Assistant Coach | 8/20/15 | 10/18/15 | 5 | – |
| Saal, Nichole | 6-8th Swimming - split | 8/10/15 | 10/31/15 | 3 | – |
| Senoraske, Todd | Football 8th Assistant Coach - split | 8/14/15 | 10/18/15 | 4 | 8/6/15 |
| Soja, Pam | Swimming 6-8 Head Coach | 8/11/15 | 10/18/15 | 7 | 8/6/15 |
| Stingl, Jacob | Soccer JV2 Boys Head Coach | 8/8/15 | 10/31/15 | 8 | 8/5/15 |
| Thompson, Chad | Volleyball JV2 Girls Assistant Coach | 8/10/15 | 10/18/15 | 6 | 8/12/15 |
| Thorpe, Peter | Football JV2 Assistant Coach | 8/10/15 | 10/18/15 | 8 | 8/19/15 |
| Vollmer, Meredith | Soccer 7-8 Assistant Coach | 8/18/15 | 10/18/15 | 6 | 8/12/15 |
| Zoromski, Brian | Football 8th Assistant Coach - split | 8/14/15 | 10/18/15 | 4 | 8/11/15 |
| DCE Senior High School | | | | | |
| Aarrestad, Ted | Marching Band | 9/1/15 | 10/11/15 | 8 | – |
| Aarrestad, Ted | Solo and Ensemble - Band | 1/1/16 | 2/27/16 | 1 | – |
| Aarrestad, Theodore | Pep Band | 9/1/15 | 6/9/16 | 2.50 | – |
| Abel, Don | Class Advisor 12th | 9/1/15 | 6/9/16 | 2 | – |
| Aleckson, Sarah | Forensics Assistant | 1/2/16 | 4/26/16 | 2 | 8/20/15 |
| Atkinson, Scott | Music Production - Co-Director | 8/31/15 | 11/15/15 | 6.50 | – |
| Bates, Cristie | Songspinners | 9/1/15 | 6/9/16 | 2.80 | 8/18/15 |
| Bates, Cristie | Music Production - Vocal Director | 8/31/15 | 11/15/15 | 5 | 8/18/15 |
| Bates, Cristie | Solo and Ensemble - Choir | 1/1/16 | 2/27/16 | 1 | 8/18/15 |
| Blanchette, Allisha | Class Advisor 11th | 9/1/15 | 6/9/16 | 2 | – |

| | | | | | |
|---------------------|--|---------|----------|------|---------|
| Braunel, Craig | National Honor Society | 9/1/15 | 6/9/16 | 2 | 8/17/15 |
| DeBoer, Joel | Football JV Assistant Coach | 8/4/15 | 10/31/15 | 10 | 8/4/15 |
| Dercks, Alyssa | Class Advisor 11th shared with Ann Geier | 1/25/15 | 6/9/16 | 1 | 8/18/15 |
| Fike, Len | Class Advisor 10th | 9/1/15 | 6/9/16 | 2 | – |
| Fike, Leonard | Newspaper Advisor | 9/1/15 | 6/9/16 | 3 | – |
| Finnegan, Joe | Music Production - Pit Orchestra Director | 8/31/15 | 11/15/15 | 1 | 8/18/15 |
| Finnegan, Joseph | Percussion Instructor | 9/1/15 | 10/11/15 | 2 | 8/17/15 |
| Flees, Heidi | Tennis Varsity Girls Assistant Coach | 8/12/15 | 10/19/15 | 7 | 7/27/15 |
| Fronek, Amy | Music Production - Costumes | 8/31/15 | 11/15/15 | 3 | 8/17/15 |
| Geier, Ann | Class Advisor 11th shared with Alyssa Dercks | 9/1/15 | 1/22/16 | 1 | 8/17/15 |
| Glynn, John | FFA Advisor | 9/1/15 | 6/9/16 | 3.50 | – |
| Glynn, John | Skills USA Advisor | 9/1/15 | 6/9/16 | 2 | – |
| Goetsch, Diane | Marching Band | 9/1/15 | 10/11/15 | 1 | 8/17/15 |
| Greil, Travis | Mock Trial | 9/1/15 | 6/9/16 | 5 | 8/18/15 |
| Grosskreutz, Brenda | Student Council Assistant | 9/1/15 | 6/9/16 | 4 | – |
| Hart, Joey | Music Production - Technical Director | 8/31/15 | 11/15/15 | 4 | – |
| Hoffman, David | Key Club Advisor | 9/1/15 | 6/9/16 | 4 | 8/21/15 |
| Huddleston, Karen | Class Advisor 10th | 9/1/15 | 6/9/16 | 2 | 8/19/15 |
| Johnson, Ann | Solo and Ensemble - Orchestra | 1/1/16 | 2/27/16 | 1 | – |
| Johnson, Kathy | FCCLA Advisor | 9/1/15 | 6/9/16 | 1 | 8/18/15 |
| Kemp, Audrey | Yearbook Business Advisor | 9/1/15 | 6/9/16 | 2.80 | – |
| Kemp, Audrey | Yearbook Advisor | 9/1/15 | 6/9/16 | 3.80 | – |
| Kluz, Hope | Music Production - Choreographer | 8/31/15 | 11/15/15 | 3 | – |
| Leu, Maria | Class Advisor 12th | 9/1/15 | 6/9/16 | 2 | 8/17/15 |
| Nelson, Jill | Forensics Assistant | 1/2/16 | 4/26/16 | 2 | 8/17/15 |
| Nelson, Jill | Class Advisor 10th | 9/1/15 | 6/9/16 | 2 | 8/17/15 |
| Olstad, Glenn | Class Advisor 10th | 9/1/15 | 6/9/16 | 2 | 8/17/15 |
| Olszewski, Sharon | Class Advisor 12th | 9/1/15 | 6/9/16 | 2 | 8/17/15 |
| Oosterhuis, Jenny | Student Council Assistant | 9/1/15 | 6/9/16 | 4 | 8/18/15 |
| Peterson, Stacy | FCCLA Advisor | 9/1/15 | 6/9/16 | 2.50 | 8/20/15 |
| Rice, Julie | Class Advisor 11th | 9/1/15 | 6/9/16 | 2 | – |
| Roloff, Joshua | Soccer JV Boys Coach | 8/11/15 | 10/31/15 | 6 | 7/29/15 |
| Salzwedel, Karen | Volleyball Junior Varsity Coach | 8/17/15 | 11/7/15 | 6 | 8/17/15 |
| Schmitz, April | Tennis Varsity Girls Head Coach | 8/11/15 | 10/17/15 | 11 | 7/30/15 |
| Strick, Jeffrey | Math Team | 9/1/15 | 6/9/16 | 2 | 8/18/15 |
| Traber, William | Class Advisor 11th | 9/1/15 | 6/9/16 | 2 | – |

| | | | | | |
|----------------|--|---------|----------|------|---------|
| Ulrich, Joshua | Music Production - Technical Assistant | 8/31/15 | 11/15/15 | 2 | 8/17/15 |
| Vesper, Wendy | Music Production - Co-Director | 8/31/15 | 11/15/15 | 6.50 | 8/17/15 |
| Vesper, Wendy | Class Advisor 12th | 9/1/15 | 6/9/16 | 2 | 8/17/15 |
| Whitsett, Dawn | Forensics | 1/2/16 | 4/26/16 | 5 | 8/17/15 |

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

TREASURER'S REPORT

AUGUST 19, 2015

| | | |
|---|----------------|----------------|
| CASH BALANCE AS OF JULY 15, 2015 | (\$69,878.23) | |
| INVESTMENT ACCOUNT TRANSFERS | | \$3,402,048.15 |
| RECEIPTS CR#20784 - CR#20882 | \$5,613,275.11 | |
| CHECKS FOR APPROVAL #214778 - # 214925 ACH: #151600068 - # 151600210 | | \$2,109,048.43 |
| <u>VOIDS:</u> #214364, #214619 | \$393.86 | |
| CASH BALANCE AS OF AUGUST 19, 2015 | | \$32,694.16 |
| | <hr/> | |
| | \$5,543,790.74 | \$5,543,790.74 |
| | <hr/> <hr/> | |

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (07/15/2015-08/19/2015)**

| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|-------------------------------|---------------------------|-----------------------|---------------|
| 214778 | MADISON NATL LIFE INS CO | 42217.00 | 7/17/2015 | 10,384.56 |
| 214779 | MINNESOTA MUTUAL LIFE | 42217.00 | 7/17/2015 | 15,581.13 |
| 214780 | SECURITY HEALTH PLAN | AUG 2015-HLTH-JE | 7/17/2015 | 833.33 |
| 214781 | SECURITY HEALTH PLAN | 42217.00 | 7/17/2015 | 822,398.12 |
| 214782 | DEAN FOODS OF WISCONSIN, INC. | 42184.00 | 7/17/2015 | 337.73 |
| 214783 | NEOFUNDS BY NEOPOST INC. | 42156.00 | 7/17/2015 | 2,400.00 |
| 214784 | STAPLES ADVANTAGE | 3271088422.00 | 7/17/2015 | 133.29 |
| 214784 | STAPLES ADVANTAGE | 3271088398.00 | 7/17/2015 | 59.83 |
| 214784 | STAPLES ADVANTAGE | 3271088410.00 | 7/17/2015 | 209.49 |
| 214784 | STAPLES ADVANTAGE | 3271088421.00 | 7/17/2015 | 29.38 |
| 214785 | VILLAGE OF HATLEY | 2015 AP-JUN | 7/17/2015 | 314.14 |
| 214786 | AWSA ASSOC WI SCHL ADM | 11486 BOHM | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 11399 DEVINE-SCHWAN | 7/17/2015 | 515.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 12619 LECHNER | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 12508 MCFARLANE | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 11802 MILLER | 7/17/2015 | 750.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 001130 PHALEN | 7/17/2015 | 750.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 11854 POPHAL | 7/17/2015 | 515.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 12056 STOSKOPF | 7/17/2015 | 515.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 10493 LEHMAN | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 12087 F LEHRKE | 7/17/2015 | 750.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 12690 HELLER | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 12364 WELLER | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 11698 JOHANSEN | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 12239 NYE | 7/17/2015 | 765.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 001090 LAWRENCE | 7/17/2015 | 750.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 001070 KAMPMANN | 7/17/2015 | 750.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 001080 KOEPKE | 7/17/2015 | 750.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | 001140 SABEY | 7/17/2015 | 750.00 |
| 214786 | AWSA ASSOC WI SCHL ADM | | 7/17/2015 | 0.00 |
| 214787 | FEDEX, INC. | 5-088-85523 | 7/17/2015 | 19.59 |
| 214788 | JUNIOR LIBRARY GUILD, INC. | 278802.00 | 7/17/2015 | 708.00 |
| 214789 | RENAISSANCE LEARNING | inv4167021 | 7/17/2015 | 737.20 |
| 214789 | RENAISSANCE LEARNING | INV4167022 | 7/17/2015 | 2,336.20 |
| 214789 | RENAISSANCE LEARNING | INV4167024 | 7/17/2015 | 6,723.26 |
| 214789 | RENAISSANCE LEARNING | INV4167393 | 7/17/2015 | 4,620.00 |
| 214789 | RENAISSANCE LEARNING | INV4167395 | 7/17/2015 | 5,608.74 |
| 214789 | RENAISSANCE LEARNING | INV4167397 | 7/17/2015 | 13,132.53 |
| 214789 | RENAISSANCE LEARNING | INV4167401 | 7/17/2015 | 13,562.55 |
| 214789 | RENAISSANCE LEARNING | INV4167402 | 7/17/2015 | 15,818.10 |
| 214789 | RENAISSANCE LEARNING | INV4167405 | 7/17/2015 | 14,334.18 |
| 214789 | RENAISSANCE LEARNING | INV4167621 | 7/17/2015 | 15,249.33 |
| 214789 | RENAISSANCE LEARNING | | 7/17/2015 | 0.00 |
| 214790 | WI ASSN OF SCHL BOARDS WASB | WASBDues | 7/16/2015 | 9,102.00 |
| 214791 | WI ASSN SCH DIST AD WASDA | WASDA 15-16 | 7/16/2015 | 1,602.00 |

**DC EVEREST AREA SCHOOL DISTRICT
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| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|----------------------------------|---------------------------|-----------------------|---------------|
| 214792 | WI TAXPAYERS ALLIANCE | WisTaxAlliance | 7/16/2015 | 44.00 |
| 214793 | APPLE COMPUTER INC | 4344395486.00 | 7/20/2015 | 44,480.00 |
| 214794 | COLLINS, HEATHER | COLLI MLG REIMB 6/15 | 7/20/2015 | 31.68 |
| 214795 | JOHNSON, BETH | JOHNS EXP REIMB 6/15 | 7/20/2015 | 14.38 |
| 214796 | NORTH CENTRAL HLTH CARE | 42124.00 | 7/20/2015 | 260.00 |
| 214797 | THOMPSON, MELINDA | 71415.00 | 7/20/2015 | 16.00 |
| 214798 | A & A LOCK SERVICE | a&alock71015 | 7/20/2015 | 13.00 |
| 214799 | CENTURY LINK | 1344592823.00 | 7/20/2015 | 94.43 |
| 214800 | CESA 5, INC. | 25070.00 | 7/20/2015 | 2,928.50 |
| 214801 | EXXONMOBIL | 7187859298103240000.00 | 7/20/2015 | 76.39 |
| 214802 | RIDDELL ALL AMERICAN, INC | 97407851.00 | 7/20/2015 | 2,000.00 |
| 214803 | RMM SOLUTIONS INC | 44966.00 | 7/20/2015 | 4,437.00 |
| 214804 | WI VALLEY CONFERENCE | 2015-16 | 7/20/2015 | 3,000.00 |
| 214805 | MILTON AREA SCHOOL DISTRICT | 72015.00 | 7/20/2015 | 80.00 |
| 214806 | KOHN LAW FIRM SC | 07242015A | 7/24/2015 | 327.52 |
| 214807 | MARK HARRING STANDING CHAPTER 15 | 07242015A | 7/24/2015 | 916.16 |
| 214808 | UNITED WAY OF MARATHON CNTY | 20150724ADUWAY | 7/24/2015 | 485.91 |
| 214808 | UNITED WAY OF MARATHON CNTY | 20150724BDUWAY | 7/24/2015 | 98.29 |
| 214809 | MOUNT OLIVE LUTHERAN CHURCH | ACAD2015 | 7/24/2015 | 60.00 |
| 214810 | ANGELUS PACIFIC CO., INC | HEIDI | 7/24/2015 | 534.08 |
| 214811 | ARAMARK UNIFORM SERVICES, INC | JUNE 2015 FOOD | 7/24/2015 | 190.94 |
| 214811 | ARAMARK UNIFORM SERVICES, INC | JUNE 2015 CUSTODIAL | 7/24/2015 | 2,421.67 |
| 214812 | CHRISTIANSO, VICKIE | christianson72115 | 7/24/2015 | 307.50 |
| 214813 | CTL COMPANY INC | S1919722.001 | 7/24/2015 | 13,475.00 |
| 214813 | CTL COMPANY INC | S1919862.001 | 7/24/2015 | 7,900.00 |
| 214813 | CTL COMPANY INC | A1930499.001 | 7/24/2015 | 154.00 |
| 214814 | DEAN FOODS OF WISCONSIN, INC. | 07/09-07/12/2015 | 7/24/2015 | 341.43 |
| 214815 | DISCOVERY EDUCATION | 90112187.00 | 7/24/2015 | 42,690.00 |
| 214815 | DISCOVERY EDUCATION | 90112654.00 | 7/24/2015 | 6,000.00 |
| 214815 | DISCOVERY EDUCATION | 90111495.00 | 7/24/2015 | 18,645.00 |
| 214816 | EARTHGRAINS BAKING CO | 28765.00 | 7/24/2015 | 1,013.15 |
| 214817 | FASTENAL COMPANY | 249732.00 | 7/24/2015 | 198.09 |
| 214817 | FASTENAL COMPANY | 249810.00 | 7/24/2015 | 69.01 |
| 214818 | FEDEX, INC. | 5-095-92615 | 7/24/2015 | 22.60 |
| 214819 | GUMDROP BOOKS | PINV88229 | 7/24/2015 | 2,083.16 |
| 214820 | HAWKINS, ASH CPA'S LLP | 3020799 JUNE2015 | 7/24/2015 | 5,000.00 |
| 214821 | HEARTLAND PAYMENT SYS INC | REC0000001282 | 7/24/2015 | 347.00 |
| 214822 | HORACE MANN MIDDLE SCHOOL | 7202015.00 | 7/24/2015 | 150.00 |
| 214823 | HORAK REFRIGERATION INC | 30901.00 | 7/24/2015 | 233.60 |
| 214824 | HORST DISTRIBUTING INC | 49219-000 | 7/24/2015 | 8.86 |
| 214825 | JAMF SOFTWARE, LLC | inv19307 | 7/24/2015 | 20,350.00 |
| 214826 | JOHN MUIR MIDDLE SCHOOL | 7202015.00 | 7/24/2015 | 50.00 |
| 214827 | LAMBRECHT, HANNA | Lambrecht-Scholarshp | 7/24/2015 | 500.00 |
| 214828 | MALBRIT MECHANICAL INC | 173871.00 | 7/24/2015 | 68.00 |
| 214828 | MALBRIT MECHANICAL INC | 173854.00 | 7/24/2015 | 148.50 |

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|-------------------------|------------------------------------|---------------------------|-----------------------|---------------|
| 214828 | MALBRIT MECHANICAL INC | 173757.00 | 7/24/2015 | 204.00 |
| 214828 | MALBRIT MECHANICAL INC | 5974.00 | 7/24/2015 | 6,340.00 |
| 214829 | MARSHFIELD CLINIC, INC. | 63015.00 | 7/24/2015 | 808.99 |
| 214830 | MARSHFIELD HIGH SCHOOL | 7202015.00 | 7/24/2015 | 100.00 |
| 214831 | MERRILL HIGH SCHOOL | 7202015.00 | 7/24/2015 | 50.00 |
| 214832 | OTIS ELEVATOR CO | CVW37517001 | 7/24/2015 | 686.34 |
| 214833 | PIONEER REVERE MFG CO | 557100.00 | 7/24/2015 | 793.25 |
| 214834 | QUALITY FOODS IGA | M1144 | 7/24/2015 | 54.99 |
| 214835 | ROCKET INDUSTRIAL | IN00029896 | 7/24/2015 | 10,215.00 |
| 214836 | RON'S REFRIGERATION | 116303.00 | 7/24/2015 | 93.00 |
| 214837 | RSCHOOL TODAY (DWC) | 22681.00 | 7/24/2015 | 499.00 |
| 214838 | SCHIRMER, KATI | 12480.00 | 7/24/2015 | 277.50 |
| 214839 | SHERWIN-WILLIAMS COMPANY, INC. | 9562-7 | 7/24/2015 | 368.68 |
| 214840 | SLIWICKI SMALL ENGINE REPAIR LLC | 3449.00 | 7/24/2015 | 33.25 |
| 214841 | TOTAL COMMERCIAL FITNESS, LLC | TDMI1454 | 7/24/2015 | 1,189.75 |
| 214842 | UNITED MACHINE CORP, INC. | C129-158604 | 7/24/2015 | 70.36 |
| 214843 | URBAN CONSTRUCTION COMPANY | 8899.00 | 7/24/2015 | 2,460.00 |
| 214844 | WAUSAU EARLY BIRD ROTARY | 699.00 | 7/24/2015 | 140.00 |
| 214845 | WDSPS- INDUSTRY SERVICES INVOICING | 380190.00 | 7/24/2015 | 100.00 |
| 214845 | WDSPS- INDUSTRY SERVICES INVOICING | 380588.00 | 7/24/2015 | 250.00 |
| 214845 | WDSPS- INDUSTRY SERVICES INVOICING | 380191.00 | 7/24/2015 | 50.00 |
| 214845 | WDSPS- INDUSTRY SERVICES INVOICING | 380582.00 | 7/24/2015 | 50.00 |
| 214845 | WDSPS- INDUSTRY SERVICES INVOICING | 380276.00 | 7/24/2015 | 200.00 |
| 214846 | WVC MIDDLE LEVEL ATHLETIC ASSOC | 7202015.00 | 7/24/2015 | 150.00 |
| 214847 | KING, COLLIN | 42186.00 | 7/23/2015 | 250.00 |
| 214848 | MEIS, ANGIE | 42186.00 | 7/23/2015 | 250.00 |
| 214849 | POSTMASTER WAUSAU/DISTRIBUTION | 1011AUGNL | 7/29/2015 | 164.80 |
| 214850 | POSTMASTER WAUSAU/DISTRIBUTION | 11AUGNL | 7/29/2015 | 89.45 |
| 214851 | POSTMASTER WAUSAU/DISTRIBUTION | BULKWEF | 7/29/2015 | 167.22 |
| 214852 | TEAM SPORTING GOODS INC | AAH058701 | 7/31/2015 | 1,000.00 |
| 214853 | ALGER, DANYELL | ALGER 2015 TB | 7/31/2015 | 20.00 |
| 214854 | BARNES AND NOBLE | 3061948.00 | 7/31/2015 | 598.80 |
| 214855 | BELSON CO, INC. | 182123.00 | 7/31/2015 | 169.53 |
| 214856 | CELLCOM - WAUSAU | 718334.00 | 7/31/2015 | 634.38 |
| 214857 | DEMAND & PRECISION PARTS CO | 41660.00 | 7/31/2015 | 6,200.00 |
| 214858 | EARTHGRAINS BAKING CO | 52329605802.00 | 7/31/2015 | 663.52 |
| 214859 | EDUCLIMBER-MARYN SOLUTIONS, LLC | 139.00 | 7/31/2015 | 28,800.00 |
| 214860 | FASTENAL COMPANY | 250737.00 | 7/31/2015 | 5.81 |
| 214861 | FEDEX, INC. | 5-103-37758 | 7/31/2015 | 11.30 |
| 214862 | FELDER, SUE | 12689.00 | 7/31/2015 | 195.00 |
| 214863 | HEARTLAND BUSINESS SYSTEMS INC | HBS00514276 | 7/31/2015 | 5,010.40 |
| 214864 | OVERHEAD DOOR CO | 15665.00 | 7/31/2015 | 3,795.00 |
| 214865 | ROTHSCHILD WATERWORKS | 2015 APR-JUN | 7/31/2015 | 1,709.40 |
| 214866 | SANIMAX USA INC | 159258.00 | 7/31/2015 | 2,110.00 |
| 214867 | SUBURBAN SCHOOL SUPTS- | SSS Dues & Conferenc | 7/31/2015 | 950.00 |

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| 214868 | FROMFELD, KENNETH | 15540.00 | 8/3/2015 | 33.90 |
| 214869 | GANDER MOUNTAIN | cwd15-1 | 8/4/2015 | 359.96 |
| 214870 | RIVER VALLEY STATE BANK | 2015 FALL | 8/4/2015 | 1,250.00 |
| 214871 | TEAM SPORTING GOODS INC | AAH062908 | 8/7/2015 | 433.85 |
| 214872 | VITERBO UNIVERSITY | 46.00 | 8/7/2015 | 1,620.00 |
| 214873 | VITERBO UNIVERSITY | 72915.00 | 8/7/2015 | 4,290.00 |
| 214874 | AMERICAN FENCE | 15815-0 | 8/7/2015 | 3,430.00 |
| 214874 | AMERICAN FENCE | 16167-0 | 8/7/2015 | 3,885.00 |
| 214875 | BIGGER FASTER STRONGER INC | 343664.00 | 8/7/2015 | 799.60 |
| 214876 | BRENNER, CYNTHIA | 200335.00 | 8/7/2015 | 17.70 |
| 214877 | FEDEX, INC. | 5-110-59826 | 8/7/2015 | 11.30 |
| 214878 | FORECAST 5 ANALYTICS, INC. | 15015.00 | 8/7/2015 | 10,333.00 |
| 214879 | HEARTLAND PAYMENT SYS INC | HSS0000028793 | 8/7/2015 | 400.00 |
| 214880 | HI LO SERVICE COMPANY INC | 408.00 | 8/7/2015 | 17,793.00 |
| 214880 | HI LO SERVICE COMPANY INC | 405.00 | 8/7/2015 | 16,817.00 |
| 214881 | HORAK REFRIGERATION INC | 31224.00 | 8/7/2015 | 8,577.29 |
| 214882 | HORST DISTRIBUTING INC | 49576-000 | 8/7/2015 | 4.40 |
| 214883 | LAKELAND UNION HS | 42219.00 | 8/7/2015 | 100.00 |
| 214884 | MALBRIT MECHANICAL INC | 173850.00 | 8/7/2015 | 442.00 |
| 214885 | MARA CTY PUBLIC HEALTH | HLI00008784 | 8/7/2015 | 16.00 |
| 214886 | MUSIC THEATRE INTERNATIONAL | 9319482.00 | 8/7/2015 | 4,000.00 |
| 214887 | NEFF COMPANY, INC. | 2353187.00 | 8/7/2015 | 17.30 |
| 214888 | PITNEY BOWES | 80315.00 | 8/7/2015 | 2,500.00 |
| 214889 | PITNEY BOWES INC | 4389490-jn15 | 8/7/2015 | 351.60 |
| 214890 | STERLING WATER INC | 342X04595008 | 8/7/2015 | 53.55 |
| 214891 | VILLAGE OF WESTON TREAS | 9447.00 | 8/7/2015 | 724.00 |
| 214892 | WESTERN PSYCHOLOGICAL SERVICES (V WPS-094266 | | 8/7/2015 | 99.00 |
| 214893 | WESTON UTILITIES | 3036, 692 MAY-JUL | 8/7/2015 | 3,483.09 |
| 214894 | ZORN COMPRESSOR & EQUIP INC | 202136-00 | 8/7/2015 | 198.49 |
| 214895 | KOHN LAW FIRM SC | 08072015A | 8/7/2015 | 327.52 |
| 214896 | MARK HARRING STANDING CHAPTER 15 | 08072015A | 8/7/2015 | 916.16 |
| 214897 | UNITED WAY OF MARATHON CNTY | 20150807ADUWAY | 8/7/2015 | 485.91 |
| 214897 | UNITED WAY OF MARATHON CNTY | 20150807BDUWAY | 8/7/2015 | 104.01 |
| 214898 | DREAM SYSTEMS, LLC | 4732-2 | 8/14/2015 | 3,000.00 |
| 214899 | TEXAS ASSN OF SCHOOL BOARDS | 490924.00 | 8/14/2015 | 2,000.00 |
| 214900 | ALLIANT UTILITIES/WP&L | 177130-010 JUL2015 | 8/14/2015 | 483.32 |
| 214901 | ARAMARK UNIFORM SERVICES, INC | JULY 2015 CUSTODIAL | 8/14/2015 | 1,629.88 |
| 214901 | ARAMARK UNIFORM SERVICES, INC | JULY 2015 FOOD | 8/14/2015 | 12.60 |
| 214902 | BRECKE, ROXANNE | brecke8615 | 8/14/2015 | 91.00 |
| 214903 | COMMERCIAL ROOFING, INC | 7929.00 | 8/14/2015 | 191,149.22 |
| 214904 | FANDREY, STEPHANIE | fandrey8615 | 8/14/2015 | 34.75 |
| 214905 | FEDEX, INC. | 5-117-61371 | 8/14/2015 | 11.30 |
| 214906 | GREEN MILL RESTAURANT & BAR | E00912, E00913 | 8/14/2015 | 1,460.55 |
| 214907 | GUARDIAN PEST CONTROL | 42156.00 | 8/14/2015 | 410.65 |
| 214907 | GUARDIAN PEST CONTROL | 42186.00 | 8/14/2015 | 410.65 |

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| 214908 | HORAK REFRIGERATION INC | 31278.00 | 8/14/2015 | 1,728.53 |
| 214909 | ICEMANN ARENA SERVICES, INC. | 1393/1514/1524 | 8/14/2015 | 2,056.80 |
| 214910 | LIGHTBODY, LLC | Bretl8615 | 8/14/2015 | 743.75 |
| 214911 | MUSIC IN MOTION INC | 501148.00 | 8/14/2015 | 87.05 |
| 214912 | NEOFUNDS BY NEOPOST INC. | 42186.00 | 8/14/2015 | 1,200.00 |
| 214913 | RILLINGS WINDOW BOUTIQUE LLC | 6156.00 | 8/14/2015 | 3,394.00 |
| 214914 | ROBLE, KELLY | roble8615 | 8/14/2015 | 62.00 |
| 214915 | STEPS TO LITERACY | 155815.00 | 8/14/2015 | 15.95 |
| 214916 | UW MADISON-CENTER ON EDUCATION | 4235.00 | 8/14/2015 | 2,000.00 |
| 214917 | WDSPS- INDUSTRY SERVICES INVOICINC | 375712.00 | 8/14/2015 | 50.00 |
| 214918 | WELSH, "BUCK" GLENN F | welsh8615 | 8/14/2015 | 150.00 |
| 214919 | WEST MUSIC CO | sl1162466 | 8/14/2015 | 94.85 |
| 214919 | WEST MUSIC CO | SL1162469 | 8/14/2015 | 306.89 |
| 214920 | DC EVEREST JUNIOR HIGH | 42229.00 | 8/13/2015 | 18,000.00 |
| 214921 | DC EVEREST SENIOR HIGH SCHOOL | 42229.00 | 8/13/2015 | 40,000.00 |
| 214922 | ABT WATER TREATMENT INC | 14458.00 | 8/17/2015 | 399.74 |
| 214923 | BELSON CO, INC. | 184038.00 | 8/17/2015 | 649.11 |
| 214924 | HORST DISTRIBUTING INC | 50146-000 | 8/17/2015 | 87.37 |
| 214925 | OVERHEAD DOOR CO | 15666.00 | 8/17/2015 | 211.70 |
| 151600068 | ADVANCED DISPOSAL | D2061308-JUNE 2015 | 7/17/2015 | 4,758.00 |
| 151600069 | KWIK TRIP INC | 00054784 JUNE2015 | 7/17/2015 | 2,166.48 |
| 151600070 | WEBKO EMBROIDERY & SCREEN PRINTI | 182874.00 | 7/17/2015 | 6,076.00 |
| 151600071 | AMERICAN WELDING & GAS INC | 3398913.00 | 7/17/2015 | 147.62 |
| 151600072 | CESA 9, INC. | CESA9-DIST-PAPER2015 | 7/17/2015 | 2,088.80 |
| 151600072 | CESA 9, INC. | 6189-003-5 | 7/17/2015 | 33,688.00 |
| 151600073 | DEMCO INC | 5637828.00 | 7/17/2015 | 42.87 |
| 151600074 | FIRST STUDENT INC | 11115887.00 | 7/17/2015 | 22,243.52 |
| 151600075 | M3 INSURANCE SOLU INC | 8949.00 | 7/17/2015 | 378.00 |
| 151600076 | OFFICE ENTERPRISES INC | 350562.00 | 7/17/2015 | 180.00 |
| 151600077 | CONSTELLATION ENERGY SERVICES | 1580877-01 | 7/20/2015 | 5,862.41 |
| 151600078 | KRUEGER, BRUCE | KRUEG EXP REIMB 6/15 | 7/20/2015 | 109.71 |
| 151600079 | KRUEGER, TAMMY | KRUEG EXP REIMB 6/15 | 7/20/2015 | 16.87 |
| 151600080 | RUDER WARE AND MICHLER | 201125.00 | 7/20/2015 | 567.00 |
| 151600081 | SCHIELD, BRIANNA | SCHIE EXP REIMB 6-15 | 7/20/2015 | 60.41 |
| 151600082 | SCHUELLER, DAWNEEN | SCHUE EXP REIMB 5/15 | 7/20/2015 | 29.64 |
| 151600082 | SCHUELLER, DAWNEEN | SCHUE EXP REIMB 6/15 | 7/20/2015 | 27.51 |
| 151600083 | SEELEY, CAITLIN | SEELE EXP REIMB 6/15 | 7/20/2015 | 9.96 |
| 151600084 | WELSH, CHRISTINE | WELSH MLG REIM 06/15 | 7/20/2015 | 44.85 |
| 151600084 | WELSH, CHRISTINE | WELSH MLG REIM 6/15 | 7/20/2015 | 174.85 |
| 151600084 | WELSH, CHRISTINE | WELSH MLG REIMB 6/15 | 7/20/2015 | 44.85 |
| 151600085 | ZELL, CASSIE | ZELL EXP REIMB 6/15 | 7/20/2015 | 7.99 |
| 151600086 | BASSETT MECHANICAL, INC. | 6024671C | 7/20/2015 | 1,573.00 |
| 151600087 | FAMILY SERVICE MADISON, INC. | 209, 232 | 7/20/2015 | 1,520.00 |
| 151600088 | FERGUSON ENTERPRISE INC | 2278421.00 | 7/20/2015 | 618.79 |
| 151600089 | FISHER, LEAH | FISHE EXP REIMB 7/15 | 7/20/2015 | 14.18 |

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| 151600090 | HADLEYS OFFICE PRODUCTS INC | 933128-0 | 7/20/2015 | 2,000.00 |
| 151600090 | HADLEYS OFFICE PRODUCTS INC | 930482-0 | 7/20/2015 | 309.00 |
| 151600091 | HEINZEN, ANN | HEINZ EXP REIMB 7/15 | 7/20/2015 | 16.00 |
| 151600092 | M3 INSURANCE SOLU INC | 9414.00 | 7/20/2015 | 6,192.00 |
| 151600093 | ROCHESTER, TIMOTHY | ROCHE EXP REIMB 7/15 | 7/20/2015 | 7.74 |
| 151600094 | SCHIELD, BRIANNA | SCHIEL EXP REIM 7/15 | 7/20/2015 | 86.24 |
| 151600095 | WENNING GRINDING SUPPLY, J | 89866.00 | 7/20/2015 | 42.00 |
| 151600096 | BAUDHUIN, LATICIA | BAUD MLGRMB JUN15 | 7/21/2015 | 63.54 |
| 151600097 | HANKE, MICHAEL | HANK EXRMB JUN15 | 7/21/2015 | 115.13 |
| 151600098 | PETERSON, JODI | PETE EXRMB JUN15 | 7/21/2015 | 80.20 |
| 151600099 | ABLE DISTRIBUTING CO INC | S010029556.001 | 7/24/2015 | 13.40 |
| 151600099 | ABLE DISTRIBUTING CO INC | S010021900.001 | 7/24/2015 | 242.27 |
| 151600099 | ABLE DISTRIBUTING CO INC | S010021946.001 | 7/24/2015 | 184.96 |
| 151600100 | AMERICAN WELDING & GAS INC | 3411849.00 | 7/24/2015 | 206.55 |
| 151600101 | AURICO | 238079.00 | 7/24/2015 | 363.45 |
| 151600102 | BOBS ELECTRIC, INC | 37495.00 | 7/24/2015 | 356.92 |
| 151600102 | BOBS ELECTRIC, INC | 37490.00 | 7/24/2015 | 757.98 |
| 151600102 | BOBS ELECTRIC, INC | 37489.00 | 7/24/2015 | 77.50 |
| 151600103 | CESA 2, INC. | CP61003 | 7/24/2015 | 300.00 |
| 151600104 | ETCO ELECTRIC SUPPLY INC | 3199742.00 | 7/24/2015 | 111.43 |
| 151600105 | FERGUSON ENTERPRISE INC | 2274423-2 | 7/24/2015 | 99.58 |
| 151600105 | FERGUSON ENTERPRISE INC | 2281924.00 | 7/24/2015 | 155.95 |
| 151600105 | FERGUSON ENTERPRISE INC | 2274423-1 | 7/24/2015 | 46.98 |
| 151600105 | FERGUSON ENTERPRISE INC | 2286368.00 | 7/24/2015 | 202.30 |
| 151600105 | FERGUSON ENTERPRISE INC | 2286406.00 | 7/24/2015 | 9.48 |
| 151600106 | FOX RIVER FOODS INC | 63015MS | 7/24/2015 | 4,783.94 |
| 151600106 | FOX RIVER FOODS INC | 6302015JHHS | 7/24/2015 | 1,153.51 |
| 151600107 | JOHNSON CONTROLS INC | 1-23139040173 | 7/24/2015 | 1,432.00 |
| 151600107 | JOHNSON CONTROLS INC | 1-23147078173 | 7/24/2015 | 327.20 |
| 151600108 | K&S FUEL INJECTION INC | 180634.00 | 7/24/2015 | 909.36 |
| 151600109 | KRISS PREMIUM PROD INC | 140200.00 | 7/24/2015 | 764.29 |
| 151600110 | LEADER PRINTING | 13254.00 | 7/24/2015 | 714.76 |
| 151600111 | LIGHTING DESIGN SOLUTIONS LLC | 10633.00 | 7/24/2015 | 485.00 |
| 151600111 | LIGHTING DESIGN SOLUTIONS LLC | 10634.00 | 7/24/2015 | 178.00 |
| 151600111 | LIGHTING DESIGN SOLUTIONS LLC | 10626.00 | 7/24/2015 | 7,960.00 |
| 151600111 | LIGHTING DESIGN SOLUTIONS LLC | 10628.00 | 7/24/2015 | 3,180.00 |
| 151600112 | MID WISCONSIN BEVERAGE | 256890 / 6891 /0841 | 7/24/2015 | 310.26 |
| 151600113 | MIDLAND PAPER COMPANY, INC. | IN00201073 | 7/24/2015 | 4,162.50 |
| 151600114 | PER MAR SECURITY SERVICES, INC. | 1372681.00 | 7/24/2015 | 7,704.00 |
| 151600115 | RIGGS SITE CONSULTING LLC | 4304.00 | 7/24/2015 | 800.00 |
| 151600116 | SABEY, RENA | SABE EXP RMB JUL15 | 7/24/2015 | 43.60 |
| 151600117 | TEAM SPORTING GOODS INC | 7202015.00 | 7/24/2015 | 1,972.30 |
| 151600118 | WEBKO EMBROIDERY & SCREEN PRINTI | 182948.00 | 7/24/2015 | 133.00 |
| 151600119 | YWCA OF WAUSAU | 284.00 | 7/24/2015 | 420.00 |
| 151600120 | BOBS ELECTRIC, INC | 37554.00 | 7/31/2015 | 211.94 |

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| 151600120 | BOBS ELECTRIC, INC | 37568.00 | 7/31/2015 | 429.00 |
| 151600120 | BOBS ELECTRIC, INC | 37569.00 | 7/31/2015 | 96.77 |
| 151600121 | CREATIVE PROD SOURCING INC | 86016.00 | 7/31/2015 | 6,183.14 |
| 151600122 | FERGUSON ENTERPRISE INC | 2298449.00 | 7/31/2015 | 75.60 |
| 151600122 | FERGUSON ENTERPRISE INC | 2296839.00 | 7/31/2015 | 385.02 |
| 151600123 | ISLAND BAY PRINTING | 3719.00 | 7/31/2015 | 958.00 |
| 151600124 | LEWIS CONSTRUCTION INC | 5312263.00 | 7/31/2015 | 33,220.00 |
| 151600125 | MARA CTY SPEC ED | mhs-1 | 7/31/2015 | 3,000.00 |
| 151600126 | NOVAK, TERRI | NOVA JUN15 EXP RMB | 7/31/2015 | 109.33 |
| 151600127 | RIISER ENERGY | 1506132.00 | 7/31/2015 | 843.14 |
| 151600127 | RIISER ENERGY | 1506131.00 | 7/31/2015 | 1,020.19 |
| 151600128 | SCHOLASTIC INC | 11352925.00 | 7/31/2015 | 12,950.00 |
| 151600129 | SUCHOMSKI, JOHN | SUCH JUL15 EXP RMB | 7/31/2015 | 231.05 |
| 151600130 | TEAM SPORTING GOODS INC | 7222015.00 | 7/31/2015 | 2,117.35 |
| 151600131 | WISNET | 5852.00 | 7/31/2015 | 1,500.00 |
| 151600132 | ABLE DISTRIBUTING CO INC | S010066407.001 | 8/7/2015 | 35.60 |
| 151600132 | ABLE DISTRIBUTING CO INC | S010021900.002 | 8/7/2015 | 22.02 |
| 151600132 | ABLE DISTRIBUTING CO INC | S010085275.001 | 8/7/2015 | 64.69 |
| 151600132 | ABLE DISTRIBUTING CO INC | S010082837.002 | 8/7/2015 | 28.99 |
| 151600133 | ALECKSON, PAUL | 42186.00 | 8/7/2015 | 46.80 |
| 151600134 | AMERICAN WELDING & GAS INC | 3370213.00 | 8/7/2015 | 58.70 |
| 151600134 | AMERICAN WELDING & GAS INC | 3456850.00 | 8/7/2015 | 148.62 |
| 151600134 | AMERICAN WELDING & GAS INC | 3441678.00 | 8/7/2015 | 14.26 |
| 151600134 | AMERICAN WELDING & GAS INC | 3442223.00 | 8/7/2015 | 60.45 |
| 151600135 | BAND INSTRMT REPR SPEC INC | 28022.00 | 8/7/2015 | 129.00 |
| 151600136 | BAUDHUIN, LATICIA | 42186.00 | 8/7/2015 | 53.48 |
| 151600137 | BELOTT, JEFFREY | 42186.00 | 8/7/2015 | 101.14 |
| 151600137 | BELOTT, JEFFREY | JULY2015A | 8/7/2015 | 37.84 |
| 151600138 | BOBS ELECTRIC, INC | 37615.00 | 8/7/2015 | 226.42 |
| 151600138 | BOBS ELECTRIC, INC | 37601.00 | 8/7/2015 | 164.25 |
| 151600138 | BOBS ELECTRIC, INC | 37628.00 | 8/7/2015 | 591.55 |
| 151600138 | BOBS ELECTRIC, INC | 37634.00 | 8/7/2015 | 104.75 |
| 151600138 | BOBS ELECTRIC, INC | | 8/7/2015 | 0.00 |
| 151600139 | CESA 9, INC. | 6299-804-6 | 8/7/2015 | 4,043.69 |
| 151600140 | FERGUSON ENTERPRISE INC | 2300439.00 | 8/7/2015 | 956.13 |
| 151600140 | FERGUSON ENTERPRISE INC | 2298449-1 | 8/7/2015 | 70.00 |
| 151600140 | FERGUSON ENTERPRISE INC | 2300439-1 | 8/7/2015 | 127.52 |
| 151600141 | FIRST STUDENT INC | 11094660.00 | 8/7/2015 | 96.36 |
| 151600142 | FOX RIVER FOODS INC | 7312015.00 | 8/7/2015 | 1,063.19 |
| 151600143 | GRAINGER INC, WW | 9797821098.00 | 8/7/2015 | 532.65 |
| 151600143 | GRAINGER INC, WW | 9797225456.00 | 8/7/2015 | 1,065.30 |
| 151600144 | HEINEMANN PUBL, GREENWOOD | 6496146.00 | 8/7/2015 | 12,546.94 |
| 151600145 | HUGHES, BAILEY | 42186.00 | 8/7/2015 | 45.94 |
| 151600146 | JOHNSON, EO, INC. | CNIN794531 | 8/7/2015 | 340.53 |
| 151600146 | JOHNSON, EO, INC. | CNIN794532 ELEM | 8/7/2015 | 11,964.79 |

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (07/15/2015-08/19/2015)**

| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|----------------------------------|---------------------------|-----------------------|---------------|
| 151600146 | JOHNSON, EO, INC. | CNIN794532 | 8/7/2015 | 2,212.84 |
| 151600147 | K&S FUEL INJECTION INC | 180740.00 | 8/7/2015 | 2,460.97 |
| 151600148 | KLOTH, JEFFERY | 42186.00 | 8/7/2015 | 53.76 |
| 151600149 | LECHNER, MARY | 42156.00 | 8/7/2015 | 27.40 |
| 151600149 | LECHNER, MARY | 42186.00 | 8/7/2015 | 35.54 |
| 151600150 | LEWIS CONSTRUCTION INC | 5312273.00 | 8/7/2015 | 10,880.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10673.00 | 8/7/2015 | 1,132.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10676.00 | 8/7/2015 | 594.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10675.00 | 8/7/2015 | 3,754.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 16070.00 | 8/7/2015 | 5,078.51 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10674.00 | 8/7/2015 | 64.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10671.00 | 8/7/2015 | 14.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10685.00 | 8/7/2015 | 97.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10697.00 | 8/7/2015 | 9,750.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | 10696.00 | 8/7/2015 | 3,250.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | | 8/7/2015 | 0.00 |
| 151600151 | LIGHTING DESIGN SOLUTIONS LLC | | 8/7/2015 | 0.00 |
| 151600152 | M3 INSURANCE SOLU INC | 9989.00 | 8/7/2015 | 98,335.00 |
| 151600152 | M3 INSURANCE SOLU INC | 9990.00 | 8/7/2015 | 32,766.00 |
| 151600153 | MEAD, WILLIAM | 42186.00 | 8/7/2015 | 20.36 |
| 151600154 | MID WISCONSIN BEVERAGE | 259647.00 | 8/7/2015 | 378.22 |
| 151600155 | MMG EMPLOYER SOLUTIONS, INC. | 107496.00 | 8/7/2015 | 1,080.00 |
| 151600156 | NEGRI, NANETTE | 73115.00 | 8/7/2015 | 8,190.00 |
| 151600157 | OMNI GLASS & PAINT INC | 114066.00 | 8/7/2015 | 13,970.00 |
| 151600158 | PODEWELTZ, KEVIN | 42186.00 | 8/7/2015 | 51.98 |
| 151600159 | POTANOS MA, CCC/SLP-L, JENNY | 6872.00 | 8/7/2015 | 1,508.00 |
| 151600160 | RAVEY, TRACY | 42186.00 | 8/7/2015 | 27.60 |
| 151600161 | REINHART FOODS INC | 552761.00 | 8/7/2015 | 603.75 |
| 151600162 | SCHNEIDER, PATRICIA | 42186.00 | 8/7/2015 | 105.86 |
| 151600163 | SCHOOL SPECIALTY | 208114734445.00 | 8/7/2015 | 33.12 |
| 151600163 | SCHOOL SPECIALTY | 208114754051.00 | 8/7/2015 | 76.13 |
| 151600163 | SCHOOL SPECIALTY | 208114754049.00 | 8/7/2015 | 87.74 |
| 151600163 | SCHOOL SPECIALTY | 208114720863.00 | 8/7/2015 | 190.95 |
| 151600164 | STOSKOPF, JACK | 42186.00 | 8/7/2015 | 293.02 |
| 151600165 | SUPERIOR CHEMICAL CORP, INC. | 98754.00 | 8/7/2015 | 1,186.31 |
| 151600166 | WENNING GRINDING SUPPLY, J | 90020.00 | 8/7/2015 | 46.00 |
| 151600167 | WI PUBLIC SERVICE | 1415721872-JULY2015 | 8/7/2015 | 64,964.80 |
| 151600167 | WI PUBLIC SERVICE | 1415721872-JUL2015 G | 8/7/2015 | 626.84 |
| 151600168 | ZYNDA, JENNIFER | JULY2015B | 8/7/2015 | 161.00 |
| 151600168 | ZYNDA, JENNIFER | JULY2015C | 8/7/2015 | 92.00 |
| 151600169 | ABLE DISTRIBUTING CO INC | s010103647.001 | 8/14/2015 | 9.15 |
| 151600170 | ADVANCED DISPOSAL | D2061308-JULY 2015 | 8/14/2015 | 5,426.12 |
| 151600171 | AMERICAN DOOR CO OF WAUSAU, INC. | 104149.00 | 8/14/2015 | 270.00 |
| 151600172 | BASSETT MECHANICAL, INC. | 6024870C | 8/14/2015 | 1,573.00 |
| 151600173 | CESA 9, INC. | 6311-804-6 | 8/14/2015 | 890.13 |

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (07/15/2015-08/19/2015)**

| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|---------------------------------|---------------------------|-----------------------|---------------|
| 151600174 | ETCO ELECTRIC SUPPLY INC | 3201123.00 | 8/14/2015 | 17.42 |
| 151600175 | FERGUSON ENTERPRISE INC | 2309918.00 | 8/14/2015 | 23.60 |
| 151600175 | FERGUSON ENTERPRISE INC | 2167958/2173817/164 | 8/14/2015 | 902.32 |
| 151600175 | FERGUSON ENTERPRISE INC | CM214893 | 8/14/2015 | -105.50 |
| 151600176 | GILMORE, KRISTINE | 42186.00 | 8/14/2015 | 193.20 |
| 151600177 | JOHNSON, EO, INC. | CNIN794531 MAY-JUL | 8/14/2015 | 4,014.99 |
| 151600177 | JOHNSON, EO, INC. | CNIN794531MAY-JUL | 8/14/2015 | 280.49 |
| 151600178 | KWIK TRIP INC | 00054784 JULY 2015 | 8/14/2015 | 1,163.10 |
| 151600179 | MAXWELL MEDALS & AWARDS INC. | 3115976-IN | 8/14/2015 | 165.20 |
| 151600180 | MEAD, WILLIAM | JULY2015A | 8/14/2015 | 29.00 |
| 151600181 | MIDLAND PAPER COMPANY, INC. | IN0028162 A | 8/14/2015 | 41.63 |
| 151600181 | MIDLAND PAPER COMPANY, INC. | IN00208162B | 8/14/2015 | 83.26 |
| 151600182 | MMG EMPLOYER SOLUTIONS, INC. | 107072.00 | 8/14/2015 | 294.00 |
| 151600182 | MMG EMPLOYER SOLUTIONS, INC. | 107188.00 | 8/14/2015 | 1,215.00 |
| 151600183 | NIKOLAI, JEAN | nikolai8315 | 8/14/2015 | 30.26 |
| 151600184 | REISER, ALLISON | reiser8615 | 8/14/2015 | 166.00 |
| 151600185 | SCHOOL SPECIALTY | 208114807172.00 | 8/14/2015 | 61.91 |
| 151600186 | WENNING GRINDING SUPPLY, J | 90053.00 | 8/14/2015 | 46.00 |
| 151600187 | ABLE DISTRIBUTING CO INC | S010112591.001 | 8/17/2015 | 22.83 |
| 151600188 | BAUMANN, JORDAN | 42186.00 | 8/17/2015 | 45.60 |
| 151600189 | BOHLMAN, MARK | 42186.00 | 8/17/2015 | 69.67 |
| 151600190 | CENTRAL BURNER AND BOILER INC | 53288.00 | 8/17/2015 | 32.97 |
| 151600191 | CESA 9, INC. | 6298-804-6 | 8/17/2015 | 4,557.60 |
| 151600191 | CESA 9, INC. | 6301-804-6 | 8/17/2015 | 1,044.40 |
| 151600192 | FERGUSON ENTERPRISE INC | 2312857.00 | 8/17/2015 | 66.38 |
| 151600193 | FIRST STUDENT INC | 11124301.00 | 8/17/2015 | 217.22 |
| 151600194 | GREEN LAWN UNGRD SPRINKLERS | 1515011.00 | 8/17/2015 | 347.25 |
| 151600195 | HERRON, JEFFREY | 1212.00 | 8/17/2015 | 35.56 |
| 151600196 | JOHNSON CONTROLS INC | 1-23859277516 | 8/17/2015 | 501.63 |
| 151600197 | KEMP, JANE | 42217.00 | 8/17/2015 | 13.83 |
| 151600198 | LOW, ANDREW | 42186.00 | 8/17/2015 | 186.33 |
| 151600199 | MILLER, CRAIG | 42186.00 | 8/17/2015 | 32.24 |
| 151600200 | MULL, AARON | MULL2015 MLG RMB | 8/17/2015 | 127.08 |
| 151600200 | MULL, AARON | 42186.00 | 8/17/2015 | 74.46 |
| 151600201 | OSTROWSKI LANDSCAPING & LAWN CA | 12838.00 | 8/17/2015 | 1,515.00 |
| 151600202 | PER MAR SECURITY SERVICES, INC. | 1387499.00 | 8/17/2015 | 2,216.01 |
| 151600202 | PER MAR SECURITY SERVICES, INC. | 1387573.00 | 8/17/2015 | 241.41 |
| 151600203 | POINDEXTER, BRADLEY | 42186.00 | 8/17/2015 | 109.77 |
| 151600204 | ROTO-GRAPHIC PRINTING INC | 2743.00 | 8/17/2015 | 771.02 |
| 151600205 | SCHOLASTIC INC | M55736847 | 8/17/2015 | 286.28 |
| 151600206 | WARDALL, MARIE | 42186.00 | 8/17/2015 | 42.03 |
| 151600207 | WEBB, HERSHEL | 42186.00 | 8/17/2015 | 93.15 |
| 151600208 | WELSH, CHRISTINE | 42186.00 | 8/17/2015 | 43.36 |
| 151600209 | ZELL, CASSIE | 2321.00 | 8/17/2015 | 135.82 |
| 151600210 | ZYNDA, JENNIFER | 42186.00 | 8/17/2015 | 33.25 |

DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER (07/15/2015-08/19/2015)

| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-----------------|--------|-------------------|---------------|--------------|
| | | | | 2,109,048.43 |

| Fd T Loc Obj Func | | Pri DeptJob | | Fd T Loc Obj Func | | Pri DeptJob | | Beginning | 2015-16 | 2015-16 | Ending | |
|-------------------|---|-------------|-----|-------------------|-----|-------------|-----|---|---------------|---------------|---------------|---------------|
| | | | | | | | | Balance | FYTD Credits | FYTD Debits | Balance | |
| 10 | A | 000 | 000 | 711000 | 000 | 000 | 000 | GENERAL FUND/CLAIM ON CASH | -2,451,107.06 | 13,193,100.72 | 13,506,364.02 | -2,137,843.76 |
| 10 | A | 000 | 000 | 711100 | 000 | 000 | 000 | GENERAL FUND/PAYROLL CLEARANCE ACCOUNT | 0.00 | 4,443,942.63 | 4,443,942.63 | 0.00 |
| 10 | A | 000 | 000 | 711105 | 000 | 000 | 000 | GENERAL FUND/A/P ACH Cash Account Intercity | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 711200 | 000 | 000 | 000 | GENERAL FUND/PETTY CASH | 1,430.00 | 0.00 | 0.00 | 1,430.00 |
| 10 | A | 000 | 000 | 712000 | 000 | 000 | 000 | GENERAL FUND/INVESTMENTS | 14,809,376.53 | 13,940,086.18 | 6,964,733.48 | 7,834,023.83 |
| 10 | A | 000 | 000 | 713100 | 000 | 000 | 000 | GENERAL FUND/TAXES RECEIVABLE | 6,951,431.55 | 300,239.79 | 0.00 | 6,651,191.76 |
| 10 | A | 000 | 000 | 713200 | 000 | 000 | 000 | GENERAL FUND/ACCOUNTS RECEIVABLE | 73,475.63 | 70,773.59 | 0.00 | 2,702.04 |
| 10 | A | 000 | 000 | 713207 | 000 | 000 | 000 | GENERAL FUND/SCOREBOARDS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 713210 | 000 | 000 | 000 | GENERAL FUND/TRACK RENOVATION PROJECT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 714100 | 000 | 000 | 000 | GENERAL FUND/DUE FROM OTHER FUNDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 715500 | 000 | 000 | 000 | GENERAL FUND/DUE FROM STATE GOVERNMENT | 831,200.10 | 1,646,024.10 | 814,824.00 | 0.00 |
| 10 | A | 000 | 000 | 715600 | 000 | 000 | 000 | GENERAL FUND/DUE FROM FED GOVERNMENT | 46,337.17 | 46,337.17 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 717001 | 000 | 000 | 000 | GENERAL FUND/PREPAID EXPENSE - IN TECH | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 751000 | 000 | 000 | 000 | GENERAL FUND/FIXED ASSETS-SITES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 753000 | 000 | 000 | 000 | GENERAL FUND/FIXED ASSETS-BUILDINGS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 754000 | 000 | 000 | 000 | GENERAL FUND/FIXED ASSETS-EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | A | 000 | 000 | 754100 | 000 | 000 | 000 | GENERAL FUND/EQUIP MENT ACCUM DEPRECIATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 000000 | 000 | 000 | 000 | GENERAL FUND/N/A | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811100 | 000 | 000 | 000 | GENERAL FUND/TEMPORARY NOTES PAYABLE | -5,300,000.00 | 0.00 | 0.00 | -5,300,000.00 |
| 10 | L | 000 | 000 | 811200 | 000 | 000 | 000 | GENERAL FUND/ACCOUNTS PAYABLE | -1,137,310.40 | 1,992,648.93 | 3,129,959.33 | 0.00 |
| 10 | L | 000 | 000 | 811555 | 000 | 000 | 000 | GENERAL FUND/AP P-CARD | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811558 | 000 | 000 | 000 | GENERAL FUND/AP STAPLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811610 | 000 | 000 | 000 | GENERAL FUND/MEDICARE | -47,718.15 | 146,932.08 | 161,187.71 | -33,462.52 |
| 10 | L | 000 | 000 | 811611 | 000 | 000 | 000 | GENERAL FUND/FICA | -216,339.68 | 628,259.14 | 701,517.58 | -143,081.24 |
| 10 | L | 000 | 000 | 811612 | 000 | 000 | 000 | GENERAL FUND/FEDERAL INCOME TAX | 0.00 | 496,879.98 | 380,331.79 | -116,548.19 |
| 10 | L | 000 | 000 | 811613 | 000 | 000 | 000 | GENERAL FUND/STATE INCOME TAX | -59,447.62 | 355,182.00 | 359,324.28 | -55,305.34 |
| 10 | L | 000 | 000 | 811620 | 000 | 000 | 000 | GENERAL FUND/RETIREMENT DEDUCTION | -627,630.65 | 696,241.65 | 634,556.92 | -689,315.38 |
| 10 | L | 000 | 000 | 811622 | 000 | 000 | 000 | GENERAL FUND/HDHP - 4K / 8K | 0.00 | 138,673.49 | 69,969.05 | -68,704.44 |
| 10 | L | 000 | 000 | 811624 | 000 | 000 | 000 | GENERAL FUND/HDHP-40 EMPLOYEE DEDUCTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811626 | 000 | 000 | 000 | GENERAL FUND/HSA - EMPLOYEE DEDUCTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811628 | 000 | 000 | 000 | GENERAL FUND/HSA - EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811630 | 000 | 000 | 000 | GENERAL FUND/DENTAL-PPO CONTRIBUTION | 0.00 | 58,296.95 | 47,885.35 | -10,411.60 |
| 10 | L | 000 | 000 | 811631 | 000 | 000 | 000 | GENERAL FUND/HEALTH INSURANCE DEDUCT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811632 | 000 | 000 | 000 | GENERAL FUND/DENTAL INSURANCE DEDUCT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811633 | 000 | 000 | 000 | GENERAL FUND/DISABILITY INS DEDUCTION | -13,419.32 | 18,212.28 | 22,011.32 | -9,620.28 |
| 10 | L | 000 | 000 | 811634 | 000 | 000 | 000 | GENERAL FUND/SPOUSE/DEP'DT LIFE INSURANCE | -1,729.22 | 1,370.55 | 873.25 | -2,226.52 |
| 10 | L | 000 | 000 | 811635 | 000 | 000 | 000 | GENERAL FUND/DEPENDENT CARE - CHPT125 | -23,828.81 | 16,783.54 | 14,830.85 | -25,781.50 |
| 10 | L | 000 | 000 | 811636 | 000 | 000 | 000 | GENERAL FUND/DENTAL-PPO CHAPTER 125 | 0.00 | 6,137.46 | 3,104.19 | -3,033.27 |
| 10 | L | 000 | 000 | 811637 | 000 | 000 | 000 | GENERAL FUND/HEALTH-CHAPTER 125 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811638 | 000 | 000 | 000 | GENERAL FUND/DENTAL-CHAPTER 125 | 0.00 | 3,966.45 | 2,060.31 | -1,906.14 |

| Fd T Loc Obj Func | | Pri DeptJob | | Fd T Loc Obj Func | | Pri DeptJob | | Beginning | 2015-16 | 2015-16 | Ending | |
|-------------------|---|-------------|-----|-------------------|-----|-------------|-----|---|---------------|---------------|---------------|---------------|
| | | | | | | | | Balance | FYTD Credits | FYTD Debits | Balance | |
| 10 | L | 000 | 000 | 811639 | 000 | 000 | 000 | GENERAL FUND/ADDITIONAL LIFE INSURANCE | -11,541.48 | 9,244.03 | 5,335.22 | -15,450.29 |
| 10 | L | 000 | 000 | 811640 | 000 | 000 | 000 | GENERAL FUND/UNITED WAY | 0.00 | 2,372.96 | 1,786.04 | -586.92 |
| 10 | L | 000 | 000 | 811641 | 000 | 000 | 000 | GENERAL FUND/OTHER MEDICAL - CHPT 125 | 4,930.43 | 13,961.15 | 10,611.94 | 1,581.22 |
| 10 | L | 000 | 000 | 811642 | 000 | 000 | 000 | GENERAL FUND/EBC - FLEX CLAIMS TAIL | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811643 | 000 | 000 | 000 | GENERAL FUND/HEALTH INS. - SELF PAY | 0.00 | 41,928.57 | 41,058.60 | -869.97 |
| 10 | L | 000 | 000 | 811644 | 000 | 000 | 000 | GENERAL FUND/DENTAL INS. - SELF PAY | 0.00 | 1,658.20 | 0.00 | -1,658.20 |
| 10 | L | 000 | 000 | 811645 | 000 | 000 | 000 | GENERAL FUND/LIFE INS - EMPLOYER CONTR | -13,045.68 | 10,202.29 | 12,729.87 | -10,518.10 |
| 10 | L | 000 | 000 | 811647 | 000 | 000 | 000 | GENERAL FUND/LIMITED FLEX PLAN-CHAPTER 125 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811648 | 000 | 000 | 000 | GENERAL FUND/SUPPLEMENTAL LIFE INSURANCE | -6,776.82 | 4,680.56 | 2,746.23 | -8,711.15 |
| 10 | L | 000 | 000 | 811650 | 000 | 000 | 000 | GENERAL FUND/UNION DUES DEDUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811652 | 000 | 000 | 000 | GENERAL FUND/GREENHECK FIELDHOUSE MEMBERSHP | 0.00 | 1,159.89 | 1,159.89 | 0.00 |
| 10 | L | 000 | 000 | 811665 | 000 | 000 | 000 | GENERAL FUND/ROTH 403(b) | 0.00 | 6,126.80 | 4,595.10 | -1,531.70 |
| 10 | L | 000 | 000 | 811670 | 000 | 000 | 000 | GENERAL FUND/TSA'S | 0.00 | 100,429.64 | 78,227.73 | -22,201.91 |
| 10 | L | 000 | 000 | 811673 | 000 | 000 | 000 | GENERAL FUND/RETIREE HEALTH | 0.00 | 67,406.93 | 0.00 | -67,406.93 |
| 10 | L | 000 | 000 | 811674 | 000 | 000 | 000 | GENERAL FUND/RETIREE DENTAL | 0.00 | 1,009.79 | 0.00 | -1,009.79 |
| 10 | L | 000 | 000 | 811675 | 000 | 000 | 000 | GENERAL FUND/RETIREE LIFE | 0.00 | 705.79 | 0.00 | -705.79 |
| 10 | L | 000 | 000 | 811699 | 000 | 000 | 000 | GENERAL FUND/MISCELLANEOUS | 0.00 | 21,467.94 | 18,317.42 | -3,150.52 |
| 10 | L | 000 | 000 | 811700 | 000 | 000 | 000 | GENERAL FUND/INTEREST PAYABLE | -35,814.18 | 16,596.82 | 0.00 | -52,411.00 |
| 10 | L | 000 | 000 | 811810 | 000 | 000 | 000 | GENERAL FUND/NET PAYROLL PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811815 | 000 | 000 | 000 | GENERAL FUND/NET EFT PAYABLE | 0.00 | 14,429,976.07 | 14,429,976.07 | 0.00 |
| 10 | L | 000 | 000 | 811820 | 000 | 000 | 000 | GENERAL FUND/VOUCHERS PAYABLE | -3,580,643.80 | 101,857.10 | 3,682,500.90 | 0.00 |
| 10 | L | 000 | 000 | 812000 | 000 | 000 | 000 | GENERAL FUND/DUE TO OTHER FUNDS | -200,000.00 | 0.00 | 200,000.00 | 0.00 |
| 10 | L | 000 | 000 | 815100 | 000 | 000 | 000 | GENERAL FUND/SELF FUNDED PREMIUM DEPOSITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 815901 | 000 | 000 | 000 | GENERAL FUND/OPEB 73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 816000 | 000 | 000 | 000 | GENERAL FUND/DEFERRED REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 816910 | 000 | 000 | 000 | GENERAL FUND/DEF. REV. - IN TECH | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 817100 | 000 | 000 | 000 | GENERAL FUND/HEALTH-CLAIMS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 817101 | 000 | 000 | 000 | GENERAL FUND/SECURITY PREMIUM PAYABLE | -680,937.91 | 1,124,092.87 | 1,518,312.91 | -286,717.87 |
| 10 | L | 000 | 000 | 817150 | 000 | 000 | 000 | GENERAL FUND/HRA PAYABLE | -418,720.41 | 24,028.29 | 261,668.57 | -181,080.13 |
| 10 | L | 000 | 000 | 817200 | 000 | 000 | 000 | GENERAL FUND/DENTAL-CLAIMS PAYABLE | -145,571.16 | 59,707.69 | 190,343.74 | -14,935.11 |
| 10 | L | 000 | 000 | 819107 | 000 | 000 | 000 | GENERAL FUND/CONF ROOM A - ED IMPROVEMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 842300 | 000 | 000 | 000 | GENERAL FUND/LONG-TERM BONDS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 842350 | 000 | 000 | 000 | GENERAL FUND/38 FUND TAXABLE BONDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 000000 | 000 | 000 | 000 | GENERAL FUND/N/A | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 911000 | 000 | 000 | 000 | GENERAL FUND/FIXED ASSETS - L.T.D. | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 912000 | 000 | 000 | 000 | GENERAL FUND/FIXED ASSETS - TAX LEVY | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 914000 | 000 | 000 | 000 | GENERAL FUND/FIXED ASSETS-ACCUM DEPRECIATN | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 916000 | 000 | 000 | 000 | GENERAL FUND/FIXED ASSETS - DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 931000 | 000 | 000 | 000 | GENERAL FUND/FUND BALANCE-RESERVED | 0.00 | 1,951,246.91 | 833,614.55 | -1,117,632.36 |
| 10 | Q | 000 | 000 | 931700 | 000 | 000 | 000 | GENERAL FUND/FUND BALANCE - L.T.D. | 0.00 | 0.00 | 0.00 | 0.00 |

| | | Beginning | | 2015-16 | | 2015-16 | | Ending | | | | | | | | | | | |
|----|---|-----------|-----|--------------|-----|-------------|-----|---|---|-----|-----|------|-----|------|-----|---------------|---------------|---------------|---------------|
| | | Balance | | FYTD Credits | | FYTD Debits | | Balance | | | | | | | | | | | |
| Fd | T | Loc | Obj | Func | Pri | Dept | Job | Fd | T | Loc | Obj | Func | Pri | Dept | Job | | | | |
| 10 | Q | 000 | 000 | 932000 | 000 | 000 | 000 | GENERAL FUND/FUND BALANCE-CASH FLOW | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 936120 | 000 | 000 | 000 | GENERAL FUND/Cont Oblig-Restricted Fund Bal | | | | | | | | -340,000.00 | 0.00 | 0.00 | -340,000.00 |
| 10 | Q | 000 | 000 | 936320 | 000 | 000 | 000 | GENERAL FUND/Debt Service Retirement | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 936500 | 000 | 000 | 000 | GENERAL FUND/Food Service Fund Balance | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 936900 | 000 | 000 | 000 | GENERAL FUND/Fund Balance-Restricted Other | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 938900 | 000 | 000 | 000 | GENERAL FUND/Assigned Fund Balance | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Q | 000 | 000 | 939900 | 000 | 000 | 000 | GENERAL FUND/Unassigned Fund Balance | | | | | | | | -7,406,599.06 | 5,962,324.69 | 9,601,812.82 | -3,767,110.93 |
| 10 | - | --- | --- | ----- | --- | --- | --- | | | | | | | | | 0.00 | 62,152,273.66 | 62,152,273.66 | 0.00 |

| Fd T Loc Obj Func | | Pri DeptJob | | Fd T Loc Obj Func | | Pri DeptJob | | Beginning | 2015-16 | 2015-16 | Ending | |
|-------------------|---|-------------|-----|-------------------|-----|-------------|-----|---|--------------|--------------|--------------|-------------|
| | | | | | | | | Balance | FYTD Credits | FYTD Debits | Balance | |
| 27 | A | 000 | 000 | 711000 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/CLAIM ON CASH | 700,365.40 | 930,522.51 | 104,581.65 | -125,575.46 |
| 27 | A | 000 | 000 | 711100 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/PAYROLL CLEARANCE ACCOUNT | 0.00 | 868,528.72 | 868,528.72 | 0.00 |
| 27 | A | 000 | 000 | 711105 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/A/P ACH Cash Account Intercity | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | A | 000 | 000 | 712000 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/INVESTMENTS | 0.00 | 104,580.65 | 104,580.65 | 0.00 |
| 27 | A | 000 | 000 | 713200 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | A | 000 | 000 | 714100 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/DUE FROM OTHER FUNDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | A | 000 | 000 | 715420 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/DUE FROM CESA | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | A | 000 | 000 | 715600 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/DUE FROM FED GOVERNMENT | 104,581.11 | 104,581.11 | 0.00 | 0.00 |
| 27 | L | 000 | 000 | 000000 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/N/A | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | L | 000 | 000 | 811200 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/ACCOUNTS PAYABLE | -7,959.07 | 49,219.87 | 57,178.94 | 0.00 |
| 27 | L | 000 | 000 | 811558 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/AP STAPLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | L | 000 | 000 | 811610 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/MEDICARE | -7,997.33 | 261.20 | 8,258.53 | 0.00 |
| 27 | L | 000 | 000 | 811611 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/FICA | -34,195.05 | 1,116.83 | 35,311.88 | 0.00 |
| 27 | L | 000 | 000 | 811620 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/RETIREMENT DEDUCTION | -39,206.97 | 1,273.03 | 40,480.00 | 0.00 |
| 27 | L | 000 | 000 | 811628 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/HSA - EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | L | 000 | 000 | 811630 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/DENTAL-PPO CONTRIBUTION | -7,704.44 | 195.90 | 7,900.34 | 0.00 |
| 27 | L | 000 | 000 | 811633 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/DISABILITY INS DEDUCTION | -2,015.24 | 68.84 | 2,084.08 | 0.00 |
| 27 | L | 000 | 000 | 811645 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/LIFE INS - EMPLOYER CONTR | -839.19 | 43.74 | 882.93 | 0.00 |
| 27 | L | 000 | 000 | 811815 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/NET EFT PAYABLE | 0.00 | 2,303,113.88 | 2,303,113.88 | 0.00 |
| 27 | L | 000 | 000 | 811820 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/VOUCHERS PAYABLE | -576,528.89 | 18,721.38 | 595,250.27 | 0.00 |
| 27 | L | 000 | 000 | 812000 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/DUE TO OTHER FUNDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | L | 000 | 000 | 815100 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/SELF FUNDED PREMIUM DEPOSITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | L | 000 | 000 | 817101 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/SECURITY PREMIUM PAYABLE | -124,504.49 | 4,306.53 | 128,811.02 | 0.00 |
| 27 | L | 000 | 000 | 817150 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/HRA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | L | 000 | 000 | 817200 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/DENTAL-CLAIMS PAYABLE | -3,995.84 | 202.08 | 4,197.92 | 0.00 |
| 27 | Q | 000 | 000 | 000000 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/N/A | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Q | 000 | 000 | 931000 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/FUND BALANCE-RESERVED | 0.00 | 28,441.25 | 17,369.00 | -11,072.25 |
| 27 | Q | 000 | 000 | 932000 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/FUND BALANCE-CASH FLOW | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Q | 000 | 000 | 936120 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/Cont Oblig-Restricted Fund Bal | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Q | 000 | 000 | 936320 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/Debt Service Retirement | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Q | 000 | 000 | 936500 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/Food Service Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Q | 000 | 000 | 936900 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/Fund Balance-Restricted Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Q | 000 | 000 | 938900 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/Assigned Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Q | 000 | 000 | 939900 | 000 | 000 | 000 | SPECIAL EDUCATION FUND/Unassigned Fund Balance | 0.00 | 841,882.21 | 978,529.92 | 136,647.71 |
| 27 | - | --- | --- | ----- | --- | --- | --- | | 0.00 | 5,257,059.73 | 5,257,059.73 | 0.00 |

| | | Beginning | | 2015-16 | | 2015-16 | | Ending | | | | | | | | | | | |
|----|---|-----------|-----|---------|-----|---------|-----|--|---|-----|-----|------|-----|------|-----|-------------|--------------|-------------|-------------|
| Fd | T | Loc | Obj | Func | Pri | Dept | Job | Fd | T | Loc | Obj | Func | Pri | Dept | Job | Balance | FYTD Credits | FYTD Debits | Balance |
| 50 | A | 000 | 000 | 711000 | 000 | 000 | 000 | FOOD SERVICE FUND/CLAIM ON CASH | | | | | | | | 744,048.11 | 84,363.77 | 75,815.49 | 735,499.83 |
| 50 | A | 000 | 000 | 711100 | 000 | 000 | 000 | FOOD SERVICE FUND/PAYROLL CLEARANCE ACCOUNT | | | | | | | | 0.00 | 59,362.05 | 59,362.05 | 0.00 |
| 50 | A | 000 | 000 | 711105 | 000 | 000 | 000 | FOOD SERVICE FUND/A/P ACH Cash Account Intercity | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | A | 000 | 000 | 711200 | 000 | 000 | 000 | FOOD SERVICE FUND/PETTY CASH | | | | | | | | 200.00 | 0.00 | 0.00 | 200.00 |
| 50 | A | 000 | 000 | 712000 | 000 | 000 | 000 | FOOD SERVICE FUND/INVESTMENTS | | | | | | | | 0.00 | 72,931.29 | 72,931.29 | 0.00 |
| 50 | A | 000 | 000 | 713200 | 000 | 000 | 000 | FOOD SERVICE FUND/ACCOUNTS RECEIVABLE | | | | | | | | 1,237.30 | 1,237.30 | 0.00 | 0.00 |
| 50 | A | 000 | 000 | 714100 | 000 | 000 | 000 | FOOD SERVICE FUND/DUE FROM OTHER FUNDS | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | A | 000 | 000 | 715600 | 000 | 000 | 000 | FOOD SERVICE FUND/DUE FROM FED GOVERNMENT | | | | | | | | 64,038.72 | 64,038.72 | 0.00 | 0.00 |
| 50 | L | 000 | 000 | 000000 | 000 | 000 | 000 | FOOD SERVICE FUND/N/A | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | L | 000 | 000 | 811200 | 000 | 000 | 000 | FOOD SERVICE FUND/ACCOUNTS PAYABLE | | | | | | | | -1,708.38 | 22,875.95 | 24,584.33 | 0.00 |
| 50 | L | 000 | 000 | 811558 | 000 | 000 | 000 | FOOD SERVICE FUND/AP STAPLES | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | L | 000 | 000 | 811610 | 000 | 000 | 000 | FOOD SERVICE FUND/MEDICARE | | | | | | | | -259.85 | 2.33 | 262.18 | 0.00 |
| 50 | L | 000 | 000 | 811611 | 000 | 000 | 000 | FOOD SERVICE FUND/FICA | | | | | | | | -1,111.16 | 9.92 | 1,121.08 | 0.00 |
| 50 | L | 000 | 000 | 811620 | 000 | 000 | 000 | FOOD SERVICE FUND/RETIREMENT DEDUCTION | | | | | | | | -1,254.85 | 11.79 | 1,266.64 | 0.00 |
| 50 | L | 000 | 000 | 811630 | 000 | 000 | 000 | FOOD SERVICE FUND/DENTAL-PPO CONTRIBUTION | | | | | | | | -83.88 | 0.00 | 83.88 | 0.00 |
| 50 | L | 000 | 000 | 811633 | 000 | 000 | 000 | FOOD SERVICE FUND/DISABILITY INS DEDUCTION | | | | | | | | -38.10 | 0.00 | 38.10 | 0.00 |
| 50 | L | 000 | 000 | 811645 | 000 | 000 | 000 | FOOD SERVICE FUND/LIFE INS - EMPLOYER CONTR | | | | | | | | -56.55 | 0.00 | 56.55 | 0.00 |
| 50 | L | 000 | 000 | 811815 | 000 | 000 | 000 | FOOD SERVICE FUND/NET EFT PAYABLE | | | | | | | | 0.00 | 90,226.08 | 90,226.08 | 0.00 |
| 50 | L | 000 | 000 | 811820 | 000 | 000 | 000 | FOOD SERVICE FUND/VOUCHERS PAYABLE | | | | | | | | -18,317.68 | 173.17 | 18,490.85 | 0.00 |
| 50 | L | 000 | 000 | 812000 | 000 | 000 | 000 | FOOD SERVICE FUND/DUE TO OTHER FUNDS | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | L | 000 | 000 | 815000 | 000 | 000 | 000 | FOOD SERVICE FUND/DEPOSITS PAYABLE-FAMILY BALANC | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | L | 000 | 000 | 815100 | 000 | 000 | 000 | FOOD SERVICE FUND/SELF FUNDED PREMIUM DEPOSITS | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | L | 000 | 000 | 815900 | 000 | 000 | 000 | FOOD SERVICE FUND/OTHER DEPOSITS PAYABLE | | | | | | | | -65,522.28 | 0.00 | 0.00 | -65,522.28 |
| 50 | L | 000 | 000 | 817101 | 000 | 000 | 000 | FOOD SERVICE FUND/SECURITY PREMIUM PAYABLE | | | | | | | | -805.50 | 0.00 | 805.50 | 0.00 |
| 50 | L | 000 | 000 | 817150 | 000 | 000 | 000 | FOOD SERVICE FUND/HRA PAYABLE | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | L | 000 | 000 | 817200 | 000 | 000 | 000 | FOOD SERVICE FUND/DENTAL-CLAIMS PAYABLE | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Q | 000 | 000 | 000000 | 000 | 000 | 000 | FOOD SERVICE FUND/N/A | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Q | 000 | 000 | 931000 | 000 | 000 | 000 | FOOD SERVICE FUND/FUND BALANCE-RESERVED | | | | | | | | 0.00 | 47,187.00 | 400.00 | -46,787.00 |
| 50 | Q | 000 | 000 | 932000 | 000 | 000 | 000 | FOOD SERVICE FUND/FUND BALANCE-CASH FLOW | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Q | 000 | 000 | 936120 | 000 | 000 | 000 | FOOD SERVICE FUND/Cont Oblig-Restricted Fund Bal | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Q | 000 | 000 | 936320 | 000 | 000 | 000 | FOOD SERVICE FUND/Debt Service Retirement | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Q | 000 | 000 | 936500 | 000 | 000 | 000 | FOOD SERVICE FUND/Food Service Fund Balance | | | | | | | | -720,365.90 | 35,062.08 | 132,037.43 | -623,390.55 |
| 50 | Q | 000 | 000 | 936900 | 000 | 000 | 000 | FOOD SERVICE FUND/Fund Balance-Restricted Other | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Q | 000 | 000 | 938900 | 000 | 000 | 000 | FOOD SERVICE FUND/Assigned Fund Balance | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Q | 000 | 000 | 939900 | 000 | 000 | 000 | FOOD SERVICE FUND/Unassigned Fund Balance | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | - | --- | --- | ----- | --- | --- | --- | | | | | | | | | 0.00 | 477,481.45 | 477,481.45 | 0.00 |

| Fd T Loc Obj Func | | Pri DeptJob | | Fd T Loc Obj Func | | Pri DeptJob | | Beginning | 2015-16 | 2015-16 | Ending | |
|-------------------|---|-------------|-----|-------------------|-----|-------------|-----|---|--------------|-------------|------------|------------|
| | | | | | | | | Balance | FYTD Credits | FYTD Debits | Balance | |
| 80 | A | 000 | 000 | 711000 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/CLAIM ON CASH | 106,287.29 | 235,975.19 | 178,316.86 | 48,628.96 |
| 80 | A | 000 | 000 | 711100 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/PAYROLL CLEARANCE ACCOUNT | 0.00 | 126,221.56 | 126,221.56 | 0.00 |
| 80 | A | 000 | 000 | 711105 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/A/P ACH Cash Account Intercity | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | A | 000 | 000 | 711200 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/PETTY CASH | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 80 | A | 000 | 000 | 711300 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/HOLDING ACCOUNT-CASH | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | A | 000 | 000 | 712000 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | A | 000 | 000 | 713100 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/TAXES RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | A | 000 | 000 | 713200 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/ACCOUNTS RECEIVABLE | 71,011.10 | 69,459.21 | 0.00 | 1,551.89 |
| 80 | A | 000 | 000 | 714100 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DUE FROM OTHER FUNDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 000000 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/N/A | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 811200 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/ACCOUNTS PAYABLE | -40,037.00 | 30,912.20 | 70,949.20 | 0.00 |
| 80 | L | 000 | 000 | 811225 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/CMTY ED CK ACCT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 811558 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/AP STAPLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 811610 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/MEDICARE | -124.09 | 0.00 | 124.09 | 0.00 |
| 80 | L | 000 | 000 | 811611 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/FICA | -2,116.92 | 0.00 | 2,116.92 | 0.00 |
| 80 | L | 000 | 000 | 811620 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/RETIREMENT DEDUCTION | -682.13 | 0.00 | 682.13 | 0.00 |
| 80 | L | 000 | 000 | 811628 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/HSA - EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 811630 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DENTAL-PPO CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 811633 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DISABILITY INS DEDUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 811645 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/LIFE INS - EMPLOYER CONTR | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 811815 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/NET EFT PAYABLE | 0.00 | 145,073.14 | 145,073.14 | 0.00 |
| 80 | L | 000 | 000 | 811820 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/VOUCHERS PAYABLE | -29,761.58 | 0.00 | 29,761.58 | 0.00 |
| 80 | L | 000 | 000 | 812000 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DUE TO OTHER FUNDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 816900 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEFER.REV.-SCHL.AGE CARE | -2,625.53 | 0.00 | 2,625.53 | 0.00 |
| 80 | L | 000 | 000 | 816901 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEFER.REV.-YOUTH ACTIVITY FEES | -27,933.93 | 0.00 | 27,933.93 | 0.00 |
| 80 | L | 000 | 000 | 816902 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEFER.REV.-ADULT & FAMILY FEES | -1,776.00 | 0.00 | 1,776.00 | 0.00 |
| 80 | L | 000 | 000 | 816903 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEFER.REV.-VARIOUS CAMPS | -14,193.78 | 0.00 | 14,193.78 | 0.00 |
| 80 | L | 000 | 000 | 816904 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Deferred Revenue Preschool Fee | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 816905 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Deferred Revenue-Other Ice Use | -7,490.00 | 0.00 | 7,490.00 | 0.00 |
| 80 | L | 000 | 000 | 816906 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEFERRED REV. - CARE CORNER | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 816907 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEF.REV.-POOL ACTIVITY FEES | -660.91 | 0.00 | 660.91 | 0.00 |
| 80 | L | 000 | 000 | 816908 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEF.REV.-GPH BUILDING RENTAL | -1,379.00 | 0.00 | 1,379.00 | 0.00 |
| 80 | L | 000 | 000 | 816909 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEF.REV.-HS HOCKEY | -1,560.00 | 0.00 | 1,560.00 | 0.00 |
| 80 | L | 000 | 000 | 816911 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DEF. REVENUE - MEMBERSHIPS | -18,260.37 | 0.00 | 18,260.37 | 0.00 |
| 80 | L | 000 | 000 | 816913 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/REF. REV.-GHF CONCESSIONS | -960.15 | 0.00 | 960.15 | 0.00 |
| 80 | L | 000 | 000 | 817101 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/SECURITY PREMIUM PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 817200 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/DENTAL-CLAIMS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 000000 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/N/A | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 931000 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/FUND BALANCE-RESERVED | 0.00 | 20,784.86 | 0.00 | -20,784.86 |
| 80 | Q | 000 | 000 | 931896 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/TOURNAMENT ACTIVITY | 0.00 | 0.00 | 0.00 | 0.00 |

| | | Beginning | | 2015-16 | | 2015-16 | | Ending | | | | | | | | | | | |
|----|---|-----------|-----|--------------|-----|-------------|-----|---|---|-----|-----|------|-----|------|-----|------------|------------|------------|------------|
| | | Balance | | FYTD Credits | | FYTD Debits | | Balance | | | | | | | | | | | |
| Fd | T | Loc | Obj | Func | Pri | Dept | Job | Fd | T | Loc | Obj | Func | Pri | Dept | Job | | | | |
| 80 | Q | 000 | 000 | 932000 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/FUND BALANCE-CASH FLOW | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936120 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Cont Oblig-Restricted Fund Bal | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936320 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Debt Service Retirement | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936500 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Food Service Fund Balance | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936900 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Fund Balance-Restricted Other | | | | | | | | -28,737.00 | 207,953.04 | 206,294.05 | -30,395.99 |
| 80 | Q | 000 | 000 | 938900 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Assigned Fund Balance | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 939900 | 000 | 000 | 000 | COMMUNITY SERVICE FUND/Unassigned Fund Balance | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | - | --- | --- | ----- | --- | --- | --- | | | | | | | | | 0.00 | 836,379.20 | 836,379.20 | 0.00 |

| <u>Fd T Loc Obj Func</u> | <u>Pri DeptJob</u> | <u>Fd T Loc Obj Func</u> | <u>Pri DeptJob</u> | <u>Beginning</u> | <u>2015-16</u> | <u>2015-16</u> | <u>Ending</u> |
|--------------------------|--------------------|--------------------------|--------------------|------------------|---------------------|--------------------|----------------|
| | | | | <u>Balance</u> | <u>FYTD Credits</u> | <u>FYTD Debits</u> | <u>Balance</u> |
| Grand Asset Totals | | | | 22,054,912.95 | 36,362,306.26 | 27,320,202.40 | 13,012,809.09 |
| Grand Liability Totals | | | | -13,559,210.99 | 23,266,005.74 | 29,632,933.87 | -7,192,282.86 |
| Grand Equity Totals | | | | -8,495,701.96 | 9,094,882.04 | 11,770,057.77 | -5,820,526.23 |
| Grand Totals | | | | 0.00 | 68,723,194.04 | 68,723,194.04 | 0.00 |

Number of Accounts: 203

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

REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.
REPORT TITLE: GENERAL INPUT BUDGET TRANSFERS
REQUESTED BY: ggadke DATE: 08/19/15
PROGRAM NAME: fin/3amgip01. TIME: 11:52:01 AM
COPIES: 1 LPI: 6
RUN ON SERVER: yes CREATE ASCII FILE: NO

| BATCHES SELECTED: | POST DATE | BATCH # | DESCRIPTION |
|-------------------|------------|----------|---|
| | 08/13/2015 | 15-00004 | Transfer money to correct budget accounts due |
| | 08/10/2015 | 15-00003 | Transferring money to purchase new computers |

| <u>BATCH</u> | <u>DESCRIPTION</u> | <u>FISCAL YEAR</u> | <u>POST DATE</u> | <u>BATCH ORIGIN</u> | <u>STATUS</u> | | | |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|-----------|--|
| 15-00004 | Transfer money to correct budget accounts due | 2015-2016 | 08/13/2015 | 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 outsourced services - professional development | 27 E 809 310 221300 341 809 000 | 08/12/2015 | 0.00 | 13,523.00 | | |
| 2 | | Transfer to school psych supplies for test kits & protocols | 27 E 809 411 215000 341 809 000 | 08/12/2015 | 5,418.00 | 0.00 | | |
| 3 | | Transfer to OT supplies for budgeted purchases | 27 E 809 411 218100 341 809 000 | 08/12/2015 | 700.00 | 0.00 | | |
| 4 | | Transfer to PT supplies for budgeted purchases | 27 E 809 411 218200 341 809 000 | 08/12/2015 | 175.00 | 0.00 | | |
| 5 | | Transfer to director's account for conference registrations per DPI | 27 E 809 310 223300 341 809 000 | 08/12/2015 | 2,400.00 | 0.00 | | |
| 6 | | Transfer to director's travel for budgeted purchases | 27 E 809 342 223300 341 809 000 | 08/12/2015 | 3,800.00 | 0.00 | | |
| 7 | | Transfer to director's dues & fees for budgeted purchases | 27 E 809 940 223300 341 809 000 | 08/12/2015 | 1,030.00 | 0.00 | | |
| | | | | | TOTALS | 13,523.00 | 13,523.00 | |

| <u>BATCH</u> | <u>DESCRIPTION</u> | <u>FISCAL YEAR</u> | <u>POST DATE</u> | <u>BATCH ORIGIN</u> | <u>STATUS</u> | | | |
|--------------|--|--|---------------------------------|---------------------|---------------------|----------------------|-----------|--|
| 15-00003 | Transferring money to purchase new computers | 2015-2016 | 08/10/2015 | Submit Transfer | History | | | |
| <u>LINE</u> | <u>NAME/PROJ</u> | <u>DESCRIPTION/ADDITIONAL DESCRIPTION</u> | <u>ACCOUNT/REFERENCE</u> | <u>ENTRY DATE</u> | <u>DEBIT AMOUNT</u> | <u>CREDIT AMOUNT</u> | | |
| 1 | | Transferring money to purchase new computers | 10 E 400 432 222200 000 220 000 | 08/10/2015 | 0.00 | 11,000.00 | | |
| 2 | | Transferring money to purchase new computers | 10 E 400 440 222200 000 220 000 | 08/10/2015 | 11,000.00 | 0.00 | | |
| | | | | | TOTALS | 11,000.00 | 11,000.00 | |

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



Smiles 4 Life would like to thank you for your continued partnership. It is through your support that we were able to provide ongoing preventative oral care for over 7,200 children within 79 school districts throughout Wisconsin in the 2014-15 school year! We provided \$36,039.32 in charitable care as our vision is to create a community where every child is given the opportunity to receive preventative oral care.

| | Evergreen Elem. | Hatley Elem. | Mountain Bay Elem. | Riverside Elem. | Rothschild Elem. | Weston Elem. | Middle School | Junior High | Senior High | District Totals |
|---|-----------------|--------------|--------------------|-----------------|------------------|--------------|---------------|-------------|-------------|-----------------|
| Students Enrolled | 29 | 2 | 37 | 21 | 45 | 45 | 16 | 8 | 1 | 204 |
| Free and Reduced Lunch (Info Obtained from WI DPI Website) | 148 | 21 | 170 | 125 | 186 | 301 | N/A | N/A | 367 | 1318 |
| Screenings/Cleanings/Fluoride Varnish Applications | 35 | 2 | 40 | 37 | 86 | 63 | 18 | 8 | 0 | 289 |
| Additional Fluoride Varnish Applications (Moderate/High Risk Students) | 10 | 2 | 11 | 9 | 38 | 37 | 7 | 5 | 0 | 119 |
| Sealants Placed (Number of Teeth) | 89 | 13 | 163 | 106 | 165 | 190 | 140 | 50 | 0 | 916 |
| Urgent Needs | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 4 |
| Urgent Needs Identified Completed at Subsequent Visit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

We are looking forward to providing care again in the 2015-16 school year and have already been in touch with key staff in your district to ensure a flawless transition into the new school year. As always please feel free to share any ideas you have for the Smiles 4 Life program as this would not be as successful without your ongoing commitment to the students in your district.

Sincerely,

Christine Wolff – Executive Director

Mary Kaiser – Hygiene Director

Caroline Arndt – Program Director

CC: Kristine A. Gilmore, Ed.D.- Superintendent
Diane Stroik, School Board President
Barbara J. Lawrence, Principal
Casey J. Nye, Ed.D. Principal

Kevin J. Kampmann, Principal
Rena S. Sabey, Principal
Fritz M. Lehrke, Principal
Richard L. Koepke, Principal

Jason R. McFarlane, Principal
Patrick J. Phalen, Ed.D. Principal
Thomas W. Johansen, Ed.D. Principal
Roxie Kenitzer, RN-BSN



D.C. Everest Area School District

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

Aaron Nelson
Finance Manager

MISSION STATEMENT

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

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

FROM: Aaron Nelson, Finance Manager

RE: DPI Unassigned Fund Balance

DATE: 8/18/2015

The DPI has created new specific options for Unassigned Fund Balance designations which will give additional detail reporting to the public. The current designation is 939900 – Unassigned Fund Balance. The new options are as follows:

939100 - Unassigned Fund Balances: Revenue Stabilization

Cash reserves typically referred to as “Rainy Day Funds”. This account is used for funds set aside for potential future revenue instability.

939200 - Unassigned Fund Balances: Working Capital Needs (Cash Flow)

Cash reserves maintained to eliminate or lessen the need for temporary borrowing.

939300 - Unassigned Fund Balances: Contingencies

Cash reserves maintained for contingencies. Contingencies are potential liabilities for certain existing conditions, situations or sets of circumstances involving uncertainties which could result in potential losses to the District if certain future conditions occur.

939400 - Unassigned Fund Balances: Emergencies

Emergencies include unplanned costs arising from unexpected events such as a leaking roof, identification of building mold or a water main break. Situations that are considered catastrophic or ‘Acts of God’ would be considered emergencies.

The 2014-15 unaudited fund balance is \$7,746,599 of which \$340,000 is restricted for employee benefit obligations and 7,406,599 is unassigned. The fund balance is 11.2% of fund 10 & 27 revenues less the fund transfer.

We recommend that the district classify its Unassigned Fund Balances to 939200 – Working Capital Needs (Cash Flow). Currently each additional dollar the district has in fund balance helps reduce the annual need for short term borrowing. If the district eliminates the need for cash flow borrowing, it would then be recommended that portions of the fund balance be re-categorized to other unassigned fund balance areas.



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: Approval of Resolution for Short Term Borrowing
DATE: August 26, 2015

The board is asked to approve administration’s request to move forward with short term borrowing efforts for the district. The resolution with the parameters of the borrowing is attached. The request is to borrow an amount not to exceed 4.5 million dollars to cover district cash flow deficiencies at various times during the year.

The district is pursuing a combined borrow with other school districts in an effort to save money on interest costs. The combined borrowing effort is being managed by PMA. **Each note is independent**; however, the bids will go out for the total amount- bringing a lower interest rate. The timing for all the districts is in alignment with the closing scheduled for October 2, 2015. This timing is after our annual meeting (which is required) and will allow us to remain solvent through the 2015-2016 school year.

Approval of the borrowing resolution is recommended.

Resolution will require a signature from the board president and board clerk.

**RESOLUTION AUTHORIZING TEMPORARY BORROWING
IN AN AMOUNT NOT TO EXCEED \$4,500,000;
ISSUANCE OF TAX AND REVENUE
ANTICIPATION PROMISSORY NOTES;
AND PARTICIPATION IN THE PMA LEVY AND
AID ANTICIPATION NOTES PROGRAM**

WHEREAS, the D.C. Everest Area School District, Marathon County, Wisconsin (the "District"), is temporarily in need of funds in the amount not to exceed \$4,500,000 to meet the immediate expenses of operating and maintaining the public instruction in the District during the current school year and in anticipation of taxes, state aids, income, revenue, cash receipts and other monies to be received by the District for the current school year;

WHEREAS, school districts are authorized by the provisions of Section 67.12(8)(a)1, Wisconsin Statutes, to borrow money and issue tax and revenue anticipation promissory notes for such public purposes;

WHEREAS, the School Board deems it necessary and in the best interest of the District that funds be borrowed and tax and revenue anticipation promissory notes be issued pursuant to the provisions of Section 67.12(8)(a)1, Wisconsin Statutes;

WHEREAS, in accordance with Section 67.12(8)(a)1, Wisconsin Statutes, the total amount borrowed shall be for the purpose of meeting the immediate expenses of operating and maintaining the public instruction in the District during the current school year, shall not exceed one-half of the estimated receipts for the operation and maintenance of the District for the current school year as heretofore certified by the District Clerk, and the loan shall not extend beyond November 1 of the next school year;

WHEREAS, prior to the issuance of its tax and revenue anticipation promissory notes, the District will have voted the tax for the operation and maintenance of the schools of the District for the current school year to be collected on the next tax roll;

WHEREAS, to the best of the knowledge, information and belief of the School Board, the District complies with the revenue limits set forth in Sections 121.91 and 121.92, Wisconsin Statutes;

WHEREAS, Section 66.0301(2), Wisconsin Statutes authorizes any municipality, including a school district, to contract with other municipalities for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law;

WHEREAS, the School Board hereby finds and determines that it is in the best interests of the District to participate in the PMA Levy and Aid Anticipation Notes Program (the "Program"), the terms and provisions of which are described in the Master Indenture of Trust (the "Master Indenture"), and a Supplemental Indenture of Trust (the "Supplemental Indenture") to be entered into with a trustee to be named in the Approving Certificate (defined below) (the "Trustee") (collectively, the Master Indenture and the Supplemental Indenture shall be referred to as the "Indenture"); and

WHEREAS, under the Program, participating school districts will issue one or more series of tax and revenue anticipation promissory notes. Said notes may be grouped with a related series of notes of the District and will underlie corresponding series of note participations (the "Participations", and each

series a "Series of Participations") that will be issued under the Master Indenture and a separate Supplemental Indenture relating to each Series of Participations.

NOW, THEREFORE, BE IT RESOLVED by the School Board of the District that:

1. **Authorization.** For the purpose of meeting the immediate expenses of operating and maintaining the public instruction of the District during the current school year and in anticipation of taxes, state aids, income, revenue, cash receipts and other monies to be received by the District in its general fund for the current school year, there shall be borrowed, pursuant to Section 67.12(8)(a)1, Wisconsin Statutes, an aggregate principal sum not to exceed \$4,500,000 ("Maximum Amount").

2. **Terms of the Notes.** To evidence such borrowing, the District President and District Clerk are hereby authorized, empowered and directed to make, execute, issue, sell and deliver to the Trustee, for and on behalf of the District, its Tax and Revenue Anticipation Promissory Notes (collectively, the "Notes") payable to the Trustee or its designee, in one or more series, in substantially the form attached hereto as Appendix A-1.

The Notes shall be issued in the District's name, in one or more series, pursuant to the terms stated in the Master Indenture and a related Supplemental Indenture. The aggregate sum of the District's Notes shall not exceed the Maximum Amount.

Each series of Notes may be issued in conjunction and grouped with the notes of one or more other school districts participating in the Program to underlie a Series of Participations. In all cases, the obligation of the District to make payments on or in respect to its Notes is a several and not a joint obligation of the District and is strictly limited to the District's repayment obligation for its Notes under this Resolution.

The Notes shall be dated as of their date of issuance; shall bear interest from their dated date until paid; and shall mature on or before October 21, 2016. Interest on the Notes shall be paid at maturity. The Notes shall bear interest at a rate per annum such that the net interest cost of the Notes shall not exceed 2.00%.

3. **Redemption Provisions.** The Notes are not subject to optional redemption.

4. **Sale of Note; Execution of Note Purchase Agreement and Approving Certificate.** Either the Assistant Superintendent, Business/Personnel Services of the District (the "Financial Officer") or, in the absence of the Financial Officer, the President or Clerk of the District or those authorized by law to act on their behalf (the "District Officer") are hereby authorized and directed to negotiate, on behalf of the District, with the purchaser of the Notes (the "Underwriter"), in its capacity as Underwriter and PMA Securities, Inc., in its capacity as administrative agent for the District under the Program ("Administrative Agent"), an amount, interest rate, and maturity date for each series of Notes issued under the Program and other matters related to the financing, subject to the limitations provided herein or in the Master Indenture.

The difference between the issue price of the Notes and the purchase price to be paid to the District (which amount constitutes compensation paid to the Underwriter) shall not exceed \$5 for every \$1,000 of principal amount of Notes issued.

This School Board authorizes and directs the Financial Officer or District Officer to execute and deliver, in the name and on behalf of the District, an Approving Certificate in substantially the form attached hereto as Appendix B-1 (the "Approving Certificate") and a separate note purchase agreement for each series of Notes.

The execution of the Approving Certificate and the note purchase agreement by the Financial Officer or the District Officer shall constitute and evidence full approval by the School Board of such documents.

5. **Program Approval; Execution of Supplemental Indenture.** The form of Master Indenture and a form of Supplemental Indenture presented at this meeting are hereby acknowledged.

The District Officer, or the Administrative Agent on behalf of the District, are hereby authorized and directed to execute, deliver and enter in to, in the name and on behalf of the District, the Master Indenture and any Supplemental Indenture with respect to each Series of Participations that the Notes underlie with a trustee named in the Approving Certificate. The Master Indenture and each Supplemental Indenture shall be in substantially the forms presented to this meeting, with such changes not inconsistent with this Resolution as the District Officer shall approve. The execution of the Master Indenture and any Supplemental Indenture by the District Officer or the Administrative Agent (as modified by such officers or agent prior to execution) shall constitute and evidence full approval by the School Board of such documents.

6. **Disposition of Proceeds of Notes.** The proceeds of the Notes (the "Note Proceeds") shall be applied as described in the Master Indenture and the related Supplemental Indenture for the Series of Participations that the Notes underlie.

The Note Proceeds shall be deposited into the District's Proceeds Subaccount and a subaccount of the Cost of Issuance Fund, established by the Trustee for each Series of Participations that the Notes underlie pursuant to the Master Indenture and in amounts determined by the Administrative Agent. Amounts on deposit in the Costs of Issuance Fund shall be expended as determined by the Administrative Agent and in accordance with the terms of the Master Indenture and related Supplemental Indenture. Amounts on deposit in the Proceeds Subaccount shall be used as set forth in the Master Indenture and related Supplemental Indenture. The Proceeds Subaccount and the subaccount of the Costs of Issuance Fund are deemed to be the "borrowed money fund" for the Notes for purposes of Section 67.10(3), Wisconsin Statutes.

The Note shall be used solely for the purposes for which borrowed (or for the payment of the principal of and/or interest on the Notes). Note Proceeds may be temporarily invested in legal investments until needed.

7. **Arbitrage Covenant.** The Note Proceeds shall be used solely for the purposes for which borrowed (or for the payment of the principal of and/or interest on the Notes). Note Proceeds may be temporarily invested in legal investments until needed, provided, however, that the District hereby covenants and agrees that so long as the Notes remain outstanding, the Note Proceeds will not be used or invested in a manner which would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable income tax regulations promulgated thereunder (the "Regulations").

The District Clerk, or other officer of the District charged with the responsibility for issuing the Notes, shall provide the appropriate certificate of the District, for inclusion in the transcript of proceedings, setting forth the reasonable expectations of the District regarding the amount and use of the Note Proceeds and the facts and estimates on which such expectations are based, all as of the date of delivery and payment for the Notes (the "Closing").

8. **Additional Tax Covenants.** The District hereby further covenants and agrees that it will take all necessary steps and perform all obligations required by the Code and the Regulations (whether prior to or subsequent to the Closing) to assure that the Notes are obligations described in Section 103(a) of the Code, the interest on which is excludable from gross income for federal income tax purposes, throughout their term. The District Clerk or other officer of the District charged with the responsibility for issuing the Notes, shall provide an appropriate certificate of the District, for inclusion in the transcript of proceedings, as of the date of the Closing certifying that it can and covenanting that it will comply with the provisions of the Code and the Regulations. Such certificate shall set forth certain facts regarding the use of the Note Proceeds to establish that the Notes will not constitute "private activity bonds" as defined in Section 141 of the Code and state other facts necessary to establish that the Notes are obligations described in Section 103(a) of the Code, the interest on which is excludable from gross income for federal income tax purposes.

If the District does not qualify for any exemption from the rebate requirements of the Code, the District hereby covenants and agrees that there shall be paid from time to time all amounts to be rebated to the United States pursuant to Section 148(f) of the Code and any applicable Regulations.

It is the intent of the District to take all reasonable and lawful actions to comply with any new tax laws enacted so that the Notes will continue to be obligations described in Section 103(a) of the Code, the interest on which is excludable from gross income for federal income tax purposes.

9. **Irrepealable Tax; Segregated Fund; Compliance With Revenue Limits.** The Notes shall not be issued until the tax for operating and maintaining the schools operated by the District for the current school year has been voted to be collected on the next tax roll. So long as the Notes, or interest thereon, remain unpaid, the aforesaid tax for operation and maintenance of the District (including the amount budgeted to pay interest on the Notes) shall be and continues to be irrepealable. The District shall segregate in a special fund (hereinafter called the "Debt Service Fund"), tax monies and other available revenues received for operation and maintenance of the District sufficient to pay the principal of and interest on the Notes, at the times and in the amounts provided in the Approving Certificate. The Debt Service Fund shall be used for the sole purpose of paying the principal of and interest on the Notes. Any accrued interest received at the time of delivery of any Notes shall be paid over to the Debt Service Fund. If there shall be insufficient sums in the Debt Service Fund to meet such payments, the District shall promptly pay the same when due from other monies available in or attributable to the current school year. This covenant specifically includes monies (for example, deferred tax and state aid payments) attributable to the current school year which are not received prior to the end of the current school year. The District complies with and covenants to continue to comply with the revenue limits set forth in Sections 121.91 and 121.92, Wisconsin Statutes.

10. **Impoundment Date.** The District agrees to the establishment and maintenance of the Payment Account as a special fund of the District related to the Notes (the "Payment Account") by the Trustee under the Master Indenture as the responsible agent to maintain such fund until the payment of the

principal of the Notes and the interest thereon. Prior to the maturity of each Note, on a date set forth in the Supplemental Indenture (the "Impoundment Date"), the District agrees to cause to be deposited directly in a subaccount of the Payment Account relating to each series of Notes an amount sufficient to pay all of the principal of and interest due with respect to each Note at maturity. The Administrative Agent, on behalf of the District, is authorized to approve the determination of the Impoundment Date.

In the event that on the Impoundment Date the District has not received sufficient unrestricted revenues to permit the deposit into the Payment Account of the full amount due, then the amount of any deficiency shall be satisfied and made up from any other monies of the District lawfully available for the payment of the principal of the series of Notes and the interest thereon, as and when such other monies are received or are otherwise legally available, in the following order of priority: *first*, to satisfy any deficiency attributable to the first series of Notes issued; and *second*, to satisfy any deficiency attributable to the second series of Notes issued, if any. As used in this Resolution, the term "unrestricted revenues" shall mean all taxes, state aids, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts, and other monies, intended as receipts for the general fund of the District attributable to the current school year and which are generally available for the payment of current expenses and other obligations of the District.

11. **Execution of the Notes; Authentication; Appointment of Acting Officers.** The Notes shall be executed on behalf of the District by the District President and District Clerk, or others authorized under Section 120.05, Wisconsin Statutes and herein to sign on their behalf, sealed with its official or corporate seal, if any, and delivered to the Trustee upon payment to the District of the purchase price thereof, plus any accrued interest to the Closing. Either or both of the signatures of the officers may be imprinted on the Notes in lieu of the manual signature of such officer, so long as the Trustee authenticates the Notes. In the event that any of the officers whose signatures appear on the Notes shall cease to be such officers before the delivery of the Notes, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery. In accordance with Section 120.05(3), Wisconsin Statutes, the School Board hereby appoints any one of its members to discharge the duties of the District Clerk as Acting District Clerk in connection with the issuance of the Notes in the event the District Clerk is unable to discharge such duties due to disability or absence.

12. **Trustee.** Pursuant to the Approving Certificate, the Financial Officer or the District Officer shall appoint the Trustee that will serve as trustee under the Master Indenture and each Supplemental Indenture and as fiscal agent, paying agent, registrar, and authenticating agent for the Notes.

The District directs and authorizes the payment by the Trustee of the interest on and principal of any and all Notes when such become due and payable, from the Payment Account held by the Trustee in the name of the District in the manner set forth in the Master Indenture. The District hereby covenants to deposit funds in such account and fund subaccount, as applicable, at the time and in the amount specified herein to provide sufficient monies to pay the principal of and interest on any and all Notes on the day or days on which they mature. Payment of any and all Notes shall be in accordance with the terms of the applicable series of Notes and this Resolution.

The District further agrees to indemnify, to the extent permitted by law and without making any representation as to the enforceability of this covenant, and save the Trustee, its directors, officers, employees, and agents harmless against any liabilities which it may incur in the exercise and performance of its powers and duties under the Master Indenture and any Supplemental Indenture, including but not

limited to, costs and expenses incurred in defending against any claim or liability, which are not due to its negligence or default.

13. **Representations and Covenants; Events of Default.** The District makes the representations and covenants set forth in the Master Indenture. The District acknowledges, approves, and confirms the Events of Default and the remedies therefore as described in the Master Indenture.

14. **Deposit of Notes; Registration and Transfer.** The Notes shall be issued and deposited with the Trustee and shall be registered and transferred as provided in the Master Indenture.

15. **Sale of Participations.** Each Series of Participations shall be sold to the Underwriter, in accordance with the terms of the note purchase agreement relating to the series of Notes that underlie said Series of Participations.

16. **Official Statement.** The District authorizes and approves the use of District information pertinent to the Program, as provided by the District to the Administrative Agent, the Underwriter and any disclosure counsel, in each offering document prepared by the Administrative Agent and distributed by the Underwriter in connection with the sale and issuance of each Series of Participations. The Financial Officer or District Officer are hereby authorized to approve the Preliminary Official Statement with respect to the Participations and deem the Preliminary Official Statement "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by the Financial Officer and/or Business Officer or other officers of the District in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby ratified and approved. In connection with the delivery of the Notes, the appropriate District official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The District Clerk shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Underwriter.

17. **Undertaking to Provide Continuing Disclosure.** If required under the Rule, this Section constitutes the written undertaking required by the Rule. If required under the Rule, this undertaking is intended for the benefit of the holders of the Notes and shall be enforceable by the Trustee on behalf of such holders (provided that the holders' and Trustee's right to enforce the provisions of this undertaking shall be limited to a right to obtain specific performance of the District's obligations hereunder and any failure by the District to comply with the provisions of this undertaking shall not be an event of default with respect to the Notes). Capitalized terms used in this Section and not otherwise defined in this Resolution shall have the meanings assigned such terms in Appendix C-1.

If required under the Rule, the District undertakes to provide Material Event Notices as provided in this Section. If a Material Event occurs while any Notes are outstanding, the District shall provide or cause to be provided a Material Event Notice in a timely manner not in excess of 10 business days to the MSRB through the Electronic Municipal Market Access System available at www.emma.msrb.org in an electronic format prescribed by the MSRB. Each Material Event Notice shall be so captioned and shall prominently state the date, title and CUSIP numbers of the Notes. Unless otherwise required by law and subject to technical and economic feasibility, the District shall employ such methods of information transmission as shall be requested or recommended by the designated recipients of the District's information.

The District's continuing obligation hereunder to provide Material Event Notices shall terminate immediately once the Notes no longer are outstanding. This Section, or any provision hereof, shall be null and void in the event that the District delivers to the MSRB an opinion of nationally recognized bond counsel to the effect that those portions of the Rule which require this Section, or any such provision, are invalid, have been repealed retroactively or otherwise do not apply to the Notes. This Section may be amended without the consent of the Noteholders, but only upon the delivery by the District to the MSRB of the proposed amendment and an opinion of nationally recognized bond counsel to the effect that such amendment, and giving effect thereto, will not adversely affect the compliance of this Section and by the District with the Rule.

18. **Approval of Actions; Administrative Agent.** All actions previously taken by the officers and agents of the District or this School Board with respect to the sale and issuance of the Notes and participation in the Program are hereby approved, confirmed, and ratified. The officers and agents of the District are hereby authorized and directed, for and in the name and on behalf of the District, to do any and all things, take any and all actions, and execute any and all certificates, agreements, and other documents which any of them may deem necessary or advisable to consummate the lawful issuance and delivery of the Notes, or the related transactions, in accordance with this Resolution.

The District hereby authorizes, approves, and directs the Administrative Agent to do any and all things, take any and all actions, and execute any and all certificates, agreements, or other Program documents on behalf of the District as may be directed under the Master Indenture, a Supplemental Indenture, or any other Program documents.

19. **Conflicting Resolutions; Severability; Effective Date.** All prior resolutions, rules or other actions of the School Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted by a recorded roll call vote of ____ ayes and ____ nays on August 26, 2015.

By: _____
District President

[SEAL]

And: _____
District Clerk

– A G E N D A –

I. BUDGET HEARING

- A. Call to Order - Roll Call
Presenter: Diane Stroik, President
- B. Pledge of Allegiance
- C. Announce Purpose of the Budget Hearing [State Statute, Section 65.90(4)]
Presenter: Rita A. Kasten, Clerk
- D. Opening Remarks
Presenter: Diane Stroik, President
- E. Review Proposed 2015-2016 Budget
Presenter: Superintendent Kristine Gilmore & Assistant Superintendent Jack Stoskopf
- F. Questions and Comments
Presenter: Diane Stroik, President
- G. Adjourn Budget Hearing

II. SIXTY-FIFTH ANNUAL SCHOOL DISTRICT MEETING

- A. Call to Order
Presenter: Diane Stroik, President
- B. Reading of Official Notice of Meeting
Presenter: Rita A. Kasten, Clerk
- C. Announce Robert's Rules of Order to Prevail
- D. Elect Temporary Meeting Chairperson
- E. Read and Approve Treasurer's Report for 2014-2015
Presenter: Joshua Dickerson, Treasurer
- F. Old Business
- G. Regular Business
 - 1. Provide for Free Textbooks for 2015-2016
 - 2. Set School Board Salaries for 2015-2016 (Presently at \$2,000 each)
 - 3. Provide for Reimbursement of School Board Expenses as per Board Policy #8230
 - 4. Set 2015-2016 Tax Levy
 - 5. Set Time and Place of the 2016 Annual Meeting
- H. Other Business
- I. Adjournment



D.C. Everest Area School District

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

Dr. Jack 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 Business/Personnel Services
RE: Health and Dental Insurance Recommendations
DATE: August 20, 2015

I would like to begin by informing you that we received good news regarding health care costs for calendar year 2016. We received a reduction in estimated district costs of approximately \$204,639. In an effort to follow through with the board’s request, we asked Security Health and IMA to work together to recalculate what the single and family deductible amounts would need to be in order to keep costs flat. At the July board meeting, the board approved the initial deductible amounts of \$3,000 for a single plan and \$6,000 for a family with an imbedded deductible (\$3,000 maximum for any member on the family plan). The reduced rate is reflected in the new and lower deductible amounts. Below is chart that summarizes the changes:

| Initial Single Deductible Amount | New Single Deductible Amount | Initial Family Deductible Amount | New Family Deductible Amount |
|----------------------------------|------------------------------|----------------------------------|------------------------------|
| \$3,000 | \$2,750 | \$6,000 | \$5,500 |

As a result, we have a NEW chart that represents maximum employee costs compared to calendar year 2015. See below:

| Item | Old Plan Single/Family | New Plan Single/Family | Difference in Maximum OOP Single/Family |
|--|------------------------|------------------------|---|
| Premium | \$997/\$2,453 | \$0.00/\$0.00 | |
| Deductible | \$500/\$1000 | \$2,750/\$5,500 | |
| Maximum OOP Cost (total of two number above) | \$1,497/\$3,543 | \$2,750/\$5,500 | \$1,253/\$1,957 |
| Reimbursable Deductible | \$3,500/\$7,000 | \$0.00/\$0.00 | |
| OOP - Out-Of-Pocket | | | |

The results of all the changes for calendar year 2016 are reflected in the single and family health rates you will see in the chart on the following page. Included in that chart are the dental rates, which are unchanged from 2015. The list of changes to the healthcare plan our listed below:

- ❖ Elimination of the HRA
- ❖ Increased deductible to \$2,750 for single and \$5,500 for family
- ❖ Elimination of the in-district married couple premium credit
- ❖ Elimination of 12.5% employee premium
- ❖ Elimination of spousal surcharge

The health and dental rates below are recommended for approval.

| Plan | 2016 District Monthly Cost | 2016 Employee Monthly Cost | 2016 Total Combined Monthly Cost | 2016 Total Annual Cost |
|---------------------------------|-----------------------------------|-----------------------------------|---|-------------------------------|
| Single Health | \$746.23 | \$0.00 | \$746.23 | \$8,954.76 |
| Family Health | \$1,835.73 | \$0.00 | \$1,835.73 | \$22,028.76 |
| Single Dental Premier (Adm/Non) | \$56.73/\$39.37 | \$0/\$4.37 | \$56.73/\$43.74 | \$680.76/\$524.88 |
| Family Dental Premier (Adm/Non) | \$154.05/\$109.45 | \$0/\$12.16 | \$154.05/\$121.61 | \$1,848.60/\$1,459.32 |
| Single Dental PPO | \$54.52 | \$6.06 | \$60.58 | \$726.96 |
| Family Dental PPO | \$151.59 | \$15.84 | \$167.43 | \$2,009.16 |



6300 Alderson Street
Weston WI 54476

To: D.C. Everest School Board
From: Dr. Mary Jo Lechner
Subject: D.C. Everest 2015-2016 Academic Standards
Date: August 19, 2015

Wisconsin Act 55 (section 120.12(13)) of the State Statutes requires school districts to notify the parents/guardians of students enrolled in the school district of the student academic standards that will be in effect for the school year. We will be providing this notice electronically through a link on the district website.

Additionally, the school board must annually include an item on the agenda during the first meeting after July 1 that clearly identifies the student academic standards.

The academic standards previously adopted by the D.C. Everest School Board that will be in effect for the 2015-2016 school year include:

1. Common Core Standards for English/Language Arts and Math K-12.
2. Next Generation Science Standards K-12.
3. College, Career, and Civic Life (C3) Framework for Social Studies Standards.
4. Wisconsin Physical Education/Health Standards.
5. Wisconsin Model Academic Standards for Music and for Art and Design.

2015-2016

Appleton Area School District – DC Everest Area School District

66.0301 Cooperative Agreement

School Board Resolution

“Whereas the following school districts are responsible for the education of all children, and whereas it appears that the educational interests of all children in these school districts will be served by the districts joining together to offer special services, as authorized by the Department of Public Instruction, to meet the needs of these children.”

“Be it, and it is hereby resolved that the school boards of the Appleton Area School District and the DC Everest School District, agree to establish and maintain, on a cooperative basis, the following programs pursuant to Section 66.0301 of the Wisconsin Statutes for the 2015-2016 school year”:

Regular education curriculum for students designated by DC Everest School District; services to be provided by the Wisconsin Connections Academy (A charter school of the Appleton Area School District.)

APPLETON AREA SCHOOL DISTRICT
2015-16 COOPERATIVE CONTRACT
(SECTION 66.0301)
Wisconsin Connections Academy
Regular Education Program

Pursuant to a resolution adopted by each of the following districts:

Appleton Area School District
DC Everest Area School District

Said school districts hereby mutually agree, pursuant to Section 66.0301 of the Wisconsin Statutes, to the following conditions:

1. That said above parties agree and contract for the cooperation of an education program for students designated by DC Everest Area School District.
2. That the Appleton Area school District is to be the operator and fiscal agent of the regular education program. The program includes delivery of services via Wisconsin Connections Academy. Graduates will minimally meet Appleton Area School District credit requirements.
3. That the said above parties agree to follow 118.40(8) of the Wisconsin Statutes.
4. That the fiscal agent shall establish and maintain records in accordance with the Fund 10 series of the uniform financial accounting systems prescribed by the Department of the Public Instruction (DPI).
5. DC Everest Area School District students served by this program remain as full-time students of DC Everest Area School District.
6. That student membership for state aid purposes shall be counted by the DC Everest Area School District, as the students are residents of the DC Everest Area School District.
7. The Appleton Area School District and the DC Everest Area School District have agreed as part of this contract to base the cost of this program per Exhibit A.
8. Any special education services called for by an IEP remain the exclusive responsibility of the DC Everest Area School District. This includes but is not limited to services and the costs thereof.
9. Transportation is the responsibility of the parents. No reimbursement will be paid for transportation.
10. That variations from the budget will require approval of all school district parties hereto.
11. That DC Everest Area School District agrees to coordinate its student attendance with the Appleton Area School District's school calendar in the program area covered by this contract.
12. That the DC Everest Area School District agrees to offer elective classes and extracurricular activities on a space-available basis.

Dated _____, 20__

Dated _____, 20__

Member of Cooperative:
DC Everest Area School District

Operator of Cooperative:
Appleton Area School District

President

President

Clerk

Clerk

D.C. Everest Area School District and Wisconsin Connections Academy (WCA)

Proposal for D.C. Everest Area School District students 2015-2016

For each D.C. Everest student enrolling in the WCA program:

If the student is in
Year 1 of public
school attendance: greater of 1/3 D.C. Everest Area School District revenue control per-pupil
amount/or WCA's direct vendor cost for AASD (currently around \$4,448)

If the student is in
Year 2 of public
school attendance: Lesser of 2/3 D.C. Everest Area School District revenue control per-pupil
amount/or state tuition rate (2015-16 OE amount is estimated at \$6,639)

If the student is in
Year 3 or more of
public school attendance: State tuition rate (2015-16 OE amount is estimated at \$6,639)

Advisers should hand in a timeslip when they return not an expense form or another memo.

D.C. EVEREST SENIOR HIGH SCHOOL
6500 Alderson Street, Schofield, WI 54476

To: Dr. Kristine Gilmore
From: Thomas W. Johansen
Date: August 17, 2015
Subject: Out-of-State Trips

This memo is to inform you of out-of-state trips being planned for the 2015-2016 school year. All groups have been approved through me and received parent approval for sending their children on out-of-state trips. Program advisors (teachers) have also confirmed their interest in chaperoning these trips.

1. The Dance Team is planning a trip to Orlando, Florida, for the Contest of Champions National Dance Competition at Walt Disney World from Thursday, March 3 through Tuesday, March 8, 2016. The girls will be chaperoned by Head Coach Renee Buchholz, and Assistant Coaches Michelle Gunderson and Wendy Vesper. The trip has been discussed with team parents who have all agreed to allow their daughters to attend. There are no district expenses. Students and advisors will raise money through fundraisers to pay the expenses for this trip.
2. The Songspellers are planning a trip to Memphis, Tennessee, and New Orleans, Louisiana, from Sunday, March 13 through Thursday, March 17, 2016. The girls will be chaperoned by director Cristie Bates and several parents. The trip has been discussed with parents who have all agreed to allow their daughters to attend. There are no district expenses. Students and advisors will raise money through fundraisers to pay the expenses for this trip. They will have the opportunity to attend a clinic with a university choral director, give 3-4 performances in New Orleans, and attend many cultural and historical experiences.

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

| | |
|------|----------------------------------|
| 6000 | FINANCES |
| 6110 | Federal Funds |
| 6144 | Investment Income |
| 6145 | Borrowing |
| 6150 | Tuition Income |
| 6151 | Bad Checks |
| 6152 | Student Fees, Fines, and Charges |
| 6210 | Fiscal Planning |
| 6220 | Budget Preparation |
| 6230 | Budget Hearing |
| 6231 | Budget Implementation |
| 6235 | Fund Balance |
| 6320 | Purchasing |
| 6330 | Leasing School Property |
| 6440 | Cooperative Purchasing |
| 6470 | Payment of Claims |
| 6510 | Payroll Authorization |
| 6520 | Payroll Deductions |
| 6610 | Student Activity Fund |
| 6620 | Petty Cash |
| 6621 | Change Fund |
| 6670 | Trust and Agency Funds |
| 6680 | Recognition |
| 6700 | Fair Labor Standards Act (FLSA) |
| 6800 | System of Accounting |
| 6830 | Audit |

FEDERAL FUNDS

It is the objective of the School Board to provide equal educational opportunities for all students within the District. Therefore, it is the intent of the Board to study Federal legislation to enhance educational opportunities, the educational environment, and the physical and mental growth for each student.

The Superintendent shall review new Federal education legislation and prepare proposals for programs s/he deems would be of aid to the students of this District. The Superintendent shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. All Federal funds received by the District will be used in accordance with the applicable Federal law. The Superintendent shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal funds received by the District shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless the instruction is age appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in the schools.

Compliance Supplement for Single Audits of State and Local Governments
20 U.S.C. 7906

INVESTMENT INCOME

The School Board authorizes the Superintendent or Assistant Superintendent, Business/Personnel Services to make investments of available monies from the funds of the District on a competitive basis in:

- A. time deposits in any credit union, bank, savings bank, trust company, or savings and loan association which is authorized to transact business in the State, if the time deposits mature in not more than five (5) years;
- B. bonds or securities issued or guaranteed as to principal and interest by the Federal government or by a commission, board, or other instrumentality of the federal government;
- C. bonds or securities of any county, city, drainage district, technical college district, village, town, or school district in the State;
- D. other securities authorized by 66.0603;
- E. the local government pooled-investment fund.

The purpose of the investments is to maximize the returns on the District's cash balances consistent with safety of those monies and with the desired liquidity of the investments.

Investments in U.S. Treasury securities and those other securities completely guaranteed by the Treasury as to payment of principal and interest may be purchased in any dollar amount or up to 100% of the available reserves.

Interest derived from an investment shall be deposited, except as otherwise provided by law, in the District's General Fund.

25.50, 66.0603, 67.10, Wis. Stats.

BORROWING

Upon a two-thirds (2/3's) affirmative vote of the School Board, the Assistant Superintendent, Business/Personnel Services shall prepare the data and applications regarding the borrowing of funds needed for the immediate operation of the District. Such borrowing shall be in accordance with the provisions of 67.12(8).

Quotations shall be solicited for all short term loans which the Board has authorized. Funds shall be borrowed from the responsible organization offering the most favorable terms, as approved by the Board.

67.12, Wis. Stats.

TUITION INCOME

The School Board shall assess tuition for attendance in District schools by students who are not entitled to receive a free, public education in this District and whose enrollment has been approved by the Superintendent.

Tuition rates shall be determined in accordance with 121.83 and reviewed by the Board. Rates shall represent the cost per student membership within the limits established by law. Rates will be available before the beginning of the school year or before the student's attendance commences. Charges shall be the maximum permitted by law.

The School Board will make the final decision as to whether a nonresident other than open enrollment is admitted to the District. The School Board retains the right to refuse admittance to nonresident other than open enrollment students.

The Assistant Superintendent, Business/Personnel Services shall be responsible for the assessment and collection of tuition. Tuition billing may be assessed daily in advance of the period for which the billing is made.

121.75 et seq., Wis. Stats.

BAD CHECKS

When the District receives a check from a student or parent that, when deposited, is returned marked "insufficient funds", the Assistant Superintendent Business/Personnel Services or designee shall provide an opportunity for the payer to make proper payment or to arrange for a satisfactory payment schedule. If payment is not received within fourteen (14) days, the payment schedule is not adhered to, or the monies do not appear to be collectable, the School Board authorizes the Superintendent to remove the fee or charge from the District's Accounts Receivable and to take appropriate action against the student and/or the parents.

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STUDENT FEES, FINES, AND CHARGES

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

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

Fines

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

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

Any fees or fines collected by members of the staff are to be turned into the Business Office with the school's bi-monthly district deposits.

In the event the above course of action does not result in the fee being collected, the Board authorizes the Assistant Superintendent, Business/Personnel Services to take the student and/or his/her parents to Small Claims Court for collection.

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

FISCAL PLANNING

The School Board shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of the School District and to plan for the financial needs of the educational program. The Board will strive toward maintaining both short and long range projections of District financial requirements.

Annually the School Board shall:

- A. adopt a budget calendar;
- B. approve a per student allocation used to determine building budgets;
- C. approve the flat dollar allocation for support budgets;
- D. approve the allocation for buildings and grounds projects based on the School Board's established formula.

BUDGET PREPARATION

The District's operation and educational plan is reflected in its budgets. Each year, the School Board will cause to have prepared and then review and approve the budget.

Each budget shall be designed to carry out District operations in a thorough and efficient manner, maintain District facilities properly, and honor continuing obligations of the Board.

A proposed budget requires the critical analysis of every member of the Board prior to approval; once adopted, the budget deserves the support of all members of the Board regardless of their position before its adoption.

The Board directs the Assistant Superintendent, Business/Personnel Services to present the budgets to the Board along with all available information associated with each budget in sufficient time to allow for proper analysis and discussion prior to the hearing.

When presented to the Board for review and/or adoption, the information shall include, as appropriate:

- A. the proposed expenditure and revenue in each financial category for the ensuing year;
- B. the actual expenditure and the revenue in each financial category for the previous three (3) years.

65.90, Wis. Stats.

BUDGET HEARING

The annual budget adopted by the School Board represents the Board's position on the allocation of resources required to operate an appropriate system of education. All reasonable means shall be employed by the Board to present and explain that position to all interested parties. The public budget hearing will be conducted at the annual meeting.

Each member of the Board and each Superintendent shall be sufficiently acquainted with the budget and its underlying purposes to answer questions from members of the public.

The budget approved by this Board will be made available to the public in the form and at the places required by law. A simplified form of the budget may also be prepared annually and may be sent to appropriate parties and distributed to each person attending the annual budget hearing.

The final adoption of the proposed annual budget shall be made by the Board after completion of the public hearing at the annual meeting.

65.98(4) and (5), Wis. Stats.

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BUDGET IMPLEMENTATION

The School Board places the responsibility of administering the budget, once adopted, with the Superintendent. S/He may consult with the Assistant Superintendent, Business/Personnel Services when major purchases are considered and shall keep the Board informed as to problems or concerns as the budget is being implemented.

The Superintendent is authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the budget, limitations stated in Board policies, and within legal authority expressed in State statutes.

Listings of the treasurer's report, balance sheets, and budget transfers shall be submitted monthly to the Board to keep members informed as to the status of the budget and overall financial condition of the District.

If, during the fiscal year, it appears that actual revenues will be less than actual expenditures, the Assistant Superintendent Business/Personnel Services shall present to the Board recommended amendments to the budget that will prevent expenditures from exceeding revenues. S/He shall ensure that such recommendations shall be in accordance with requirements of the law and provisions of negotiated agreements. Budget amendments must be approved by a two-thirds vote of the full Board.

66.0607(7), 120.11(4) Wis. Stats.

FUND BALANCE

Operating Reserve

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

- A. To provide adequate working capital sufficient to meet the cash flow requirements of the District thus minimizing cash-flow (temporary) borrowing needs.
- B. To serve as a safeguard against unanticipated expenditures and unrealized revenues.
- C. 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 fifteen percent (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:

- A. 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.
- B. 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.
- C. Committed - Specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority.
- D. 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.

E. 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.

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.

Government Accounting Standards Board Statement 54

PURCHASING

Purchasing Procedures

All purchasing by the district shall be delegated by the Superintendent to the Assistant Superintendent, Business/Personnel Services or his/her designee.

Purchasing for budgeted items shall originate with key personnel directly responsible for their use. The Assistant Superintendent, Business/Personnel Services shall arrange for appropriate administrative review whereby all purchasing will be examined and approved, or denied.

District staff making purchasing decisions will consider price, quality, service, guarantee of product, payment terms, delivery and dependability of supplier. Employees are to purchase only budgeted items, purchase only goods and services that are appropriate, manage their budgets, and account for what is purchased.

If the Business Office denies a purchase based upon budget availability, it will be returned to the person who entered the requisition, check request or P-Card transaction. When sufficient budgeted funds are not available in an account to permit the purchase of goods or services necessary to the educational program or to the operation or maintenance of the district, budget transfers will be required.

Purchase Orders

Requisitions for budget items shall be entered into the district's financial software by personnel overseeing the respective budget with the appropriate supporting documentation. The Business Office shall receive and process the requisition in a manner beneficial to the overall purpose of the schools. If the Business Office denies a requisition, it will be returned to the person who originally entered it. When a requisition receives final approval, the budgetary accounts will be encumbered and a purchase order will be sent to the respective vendor by the business office. When the product or service has been procured the department that placed the order is responsible to receive for the product through the district's financial system. When the final invoice has been received by accounts payable, the amount due will be paid and the purchase order closed.

Check Requests

Certain circumstances allow for the use of a check requests. Some examples include employee reimbursements, insurance, transportation invoices and other miscellaneous transactions. All check request will be entered into the district's financial software by personnel overseeing the respective budget with the appropriate supporting documentation. The Business Office shall receive and process the check request in a manner beneficial to the overall purpose of the

schools. If the Business Office denies a check request, it will be returned to the person who originally entered the request. When a check request receives final approval by the business office, the invoice will be paid by accounts payable. Accounts with insufficient funds will be denied until a budget transfer is completed to cover the amount of the check request.

Reoccurring Invoice Entry

Invoices paid on an ongoing basis shall be entered by the business office through a reoccurring entry. Some examples include water, sewer, gas, electric, propane and postage. Because of the ongoing nature of these transactions, they do not need monthly approvals by a district administrator.

Procurement Cards (Credit Cards)

Procurement cards may be issued to staff members to be used in purchasing goods and services solely and exclusively for the authorized business purposes of the district. Each staff member using a procurement card (P-Card) must first have signed a P-CARD USE AGREEMENT form.

The Assistant Superintendent, Business/Personnel Services shall establish procedures for staff to follow when using a P-Card. Staff shall be responsible for the proper use of a P-Card. Improper or unauthorized use of the purchasing privilege shall result in reduced credit limit or surrender of the card and may result in other disciplinary action up to and including termination.

Employees ordering goods or services by P-Card are responsible for reconciling their transaction within the district's financial software with the appropriate supporting documentation.

Receiving Goods

Each receipt of goods is to be inspected for possible damage and counted by the person responsible for receipt of product. The Business Office shall be notified of all damage or discrepancies found by persons receiving materials or equipment.

Relations with Vendors

The school board wishes to maintain good working relations with vendors who furnish materials, supplies, and services to the school district. Vendor representatives should be acknowledged and interviews granted or not, depending on the circumstances. All communications should be answered or acknowledged promptly.

No purchase will be made from a member of the Board, nor from any member of his or her immediate household, nor from any enterprise in which he or she holds a substantial interest, except for public utilities and those purchases allowed by law. (Ref. Wisconsin Statutes 946.13)

No employee or Board member shall endorse any product of any kind in such a manner as will identify him or her in any way as an employee of the school district unless approved by the Superintendent or the School Board.

Payment for Goods & Services

Checks for all budget-approved items shall be issued weekly. A list of checks will be submitted monthly to the School Board for ratification.

Conflict of Interest

District purchases aggregating more than \$5,000 in a given year may not be placed with any firm in which a significant interest is held by any School Board member, the Superintendent of Schools or other administrative personnel, or any employee of the district in a position to use, or recommend the use of the item or service purchased.

Purchasing Prior to Annual Meeting

The School Board recognizes a need to continue the operations of the school district prior to final adoption of the fiscal year budget and setting of the district's tax levy. Therefore, approval is granted to place orders and continue operations before final budgets are adopted by the board.

Quantity Purchasing

In an effort to obtain the most favorable purchase prices, the school district may utilize quantity purchasing, and competitive bidding when the quantity or cost of materials is great enough to warrant the time and expenditure involved. Quantity purchasing might be achieved through cooperative buying with other governmental units, other school districts, or consolidating purchases within the district. Standard bid lists may be developed in as many product areas as determined by the Business Office.

Bids & Quotations

Written bids or quotations for materials or services may be sought when the quantity or cost of materials is great enough to warrant the time and expenditure involved. On purchases of high dollar value for which specifications can be reliably written, the quality gauged, and the quantity measured or counted, competitive quotations or bids shall be requested at the discretion of the Assistant Superintendent, Business/Personnel Services.

The Assistant Superintendent for Business/Personnel Services, or his designee, may accept bids or quotations for supplies and materials, equipment and minor remodeling or maintenance projects.

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Bidding for school building construction shall conform to Wisconsin Statutes and shall be preceded by a pre-qualification procedure. The School Board, at a regular or special meeting, shall accept bids for construction contracts.

The School Board reserves the right to accept or reject any or all bids, and to accept only those bids it deems most advantageous to the district.

Local Purchasing

The district shall cooperate with local merchants in offering them the opportunity to bid. Local purchasing will be given preference whenever the following factors are equal between local and non-local firms, businesses or vendors. However, administration still reserves the right to reject any or all quotations for any reason.

1. Quality of product
2. Conformance to specifications
3. Cost of product
4. Promptness of delivery
5. Service for maintenance, repair and guarantee of product
6. Dependability of supplier
7. Payment terms

66.29, 66.293 Wis. Stats.
48 C.F.R. Section 9.4

LEASING SCHOOL PROPERTY

The School Board is authorized to lease for a term exceeding fifteen (15) years school sites, building, and equipment, not needed for school purposes to any person for any lawful use at a reasonable rental fee if approved at an annual or special school district meeting. Lease agreements entered into, modified or extended before April 17, 2004, may not exceed fifteen (15) years.

120.13(25) Wis. Stats.

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COOPERATIVE PURCHASING

The School Board recognizes the advantages of centralized purchasing in that volume buying tends to maximize value for each dollar spent. The Board, therefore, encourages the administration to seek advantages in savings that may accrue to this District through joint agreements for the purchase of supplies, equipment, or services with the governing body(ies) of other governmental units.

The Board authorizes the Assistant Superintendent, Business/Personnel Services or designee to negotiate such joint purchase agreements for services, supplies, and equipment which may be determined to be required from time to time by the Board and which the Board may otherwise lawfully purchase for itself, with governmental contracting units as may be appropriate in accordance with State law, the policies of this Board, and the dictates of sound purchasing procedures.

Section 16.73 Wis. Stats.

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PAYMENT OF CLAIMS

The School Board directs the prompt payment of legitimate claims by suppliers of goods and services to the School District.

Each bill or obligation of this Board must be itemized fully, and verified before a warrant can be drawn for its payment.

When an invoice is received, it shall be verified that a voucher is submitted properly, that acceptable goods were received or satisfactory services rendered, that the expenditure is included in the Board's budget and funds are available for its payment, and that the amount of the invoice is correct. Each verified claim is to be paid within thirty (30) days.

All Accounts Payable check payments shall be submitted for Board review in the form of a listing that includes the vendor name, the number and amount of the check, check date, and invoice number.

66.0607, 66.0135, Wis. Stats.

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PAYROLL AUTHORIZATION

The most substantial payment of public funds for the operation of the School District is that which is made to the employees of the School Board for services rendered. To ensure that each person so compensated is validly employed by this District and that the compensation remitted fairly represents the services rendered, this policy is promulgated.

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

109.03, Wis. Stats.

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PAYROLL DEDUCTIONS

The School Board directs the Superintendent to ensure that deductions are made from an employee's paycheck as required by law (e.g., State and Federal withholding and employment taxes). The Board also authorizes payroll deductions for the following purposes:

- A. Wisconsin Retirement System (Standard Contribution)
- B. Section 125 deductions (cafeteria plans)
- C. contributions to United Way
- D. payment of group insurance premiums for a plan in which District employees participate
- E. 403 (b) and WI Deferred Compensation program(s)

STUDENT ACTIVITY FUND

It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate, co-curricular and extra-curricular activities of student organizations.

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

The Board authorizes the maintenance of approved student activity funds.

All activities shall be on a self-sustaining basis.

The Assistant Superintendent Business Services/Personnel (or his/her designee) shall be the Treasurer of the student activities fund. S/He may delegate responsibility to the principal.

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

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

Interest earned on the activity account will be deposited into general school account.

Misappropriation of activity funds, which includes theft or any other misuse of funds, will result in discipline up to and including suspension, expulsion and/or termination.

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

After one year of inactivity, the unexpended funds of discontinued student organizations shall be transferred to the general school account.

120.16(2) Wis. Stats.

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PETTY CASH

The School Board recognizes the convenience afforded the day-by-day operation of the schools by the establishment of one (1) or more petty cash funds. The Board shall require the imposition of such controls as will prevent abuse of such funds.

Each administrator of a petty cash fund shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred. No petty cash fund may be used to circumvent the purchasing procedures required by law and the policies of this Board. A request for petty cash funds must be signed by the person making the request, include such supporting documentation, and approved by the administrator overseeing the account. The petty cash box must be secured daily.

The administrator or assigned designee of each petty cash fund shall prepare a schedule of disbursements when the funds available in petty cash have declined to less than twenty-five percent (25%) of the full amount authorized and shall show the disbursements by line account numbers. The administrator or assigned designee shall submit a check request with supporting documentation requesting replenishment in like amount.

CHANGE FUND

The School Board recognizes the convenience of a change fund in the day-to-day operation of the School District.

The Board authorizes the establishment of a change fund to be in the care of the designated building cashier, who shall be responsible for providing change as needed.

TRUST AND AGENCY FUNDS

The Board of Education directs the establishment of Trust and Agency Funds for the financial administration of trusts operated by and duly approved by the Board.

The Assistant Superintendent of Business/Personnel Services shall be responsible for the administration of Trust and Agency Funds. Funds will be audited annually and will be administered under appropriate accounting controls. The books of account will record income and expenses separately for each approved area.

Investing - Non-Trust Funds

The Assistant Superintendent, Business/Personnel Services shall be responsible for investing funds not immediately needed to meet current expenditures. Investments shall be made with entities approved by the School Board and comply with statutory investment guidelines. Depositories and investment entities shall be annually approved by the School Board and at least annually the School Board shall review the investment vehicles and status of investments.

Investing – Trust Funds

The School Board realizes that funds held in trust place a high degree of accountability on those having a stewardship responsibility. The Government Accounting Standards Board (GASB) now requires full disclosure of Other Post Employment Benefits (OPEB) liabilities. It is incumbent upon the Assistant Superintendent Business/Personnel Services or designee to develop an investment plan and long range funding goals based upon current and periodically updated actuarial projections identifying and addressing those liabilities. Therefore, the Board has established trust funds to meet its future obligation. The Board may use professional advice, on a fee for services basis, from appropriately licensed or certified person or firm. The investment advisor shall be registered under 15 USC 80b-3 and have knowledge of school finance regulations. The firm shall work with the Assistant Superintendent Business/Personnel Services or designee to develop the appropriate asset mix and fully disclose the volatility or fluctuation of the various asset classes, risk exposure and level of liquidity. The Board shall appoint a trustee who shall not be the investment advisor.

The status of the trust's investment portfolio shall be monitored on a regular basis. A report shall be made at the annual meeting and shall state the amount in trust, the investment return earnings and the total disbursement made from the trust since the last annual meeting. The report shall also include the name of the investment manager if the investment authority has been delegated. The Board shall approve all investment guidelines. The trustee shall be held harmless from any losses that may occur due to the failure of any depository to return capital and/or accrued interest to the district should said trustee of the district follow the guidelines established in this policy or any subsequent Board directives. The Board realizes that at any point in time, the value of invested assets may fluctuate. However, the most important aspect of the investment plan shall be that of protecting the principal.

Post-Employment Benefits

Funds held in trust for post-employment benefits may be invested and re-invested in the same manner as is authorized in Policy 6144. Interest derived from these investments shall accrue, except as otherwise provided by law, to these designated trust funds.

At the annual meeting the Treasurer's report shall include the amount in the trust, the investment return earned since the last annual meeting, the total disbursements since the last annual meeting and the name of the investment manager if investment authority has been delegated under Wis. Stats. 66.0603(3)(b).

66.0603, 120.11, Wis. Stats.

RECOGNITION

The purpose of this policy is to permit the School Board to honor its staff, former Board members, and other nonemployee persons with plaques, pins, token retirement gifts and awards, and other amenities.

The Board wishes to also honor staff, students, citizens, and advisory groups for their contributions with appropriate recognitions and authorizes administrators to purchase meals, refreshments, and/or other amenities to further the interests of the District.

The Board hereby affirms that the expenses incurred as listed above do serve a public purpose. The Board believes that "public purpose" serves for the promotion of education, rapport with the business community, community relations, and the encouragement of nonemployees to serve as volunteers as well as furthering other interest.

The funds shall be made available from the general fund.

[FAIR LABOR STANDARDS ACT \(FLSA\)](#)

It is the School Board's policy to comply with the provisions of State and Federal Law and their respective implementing regulations, relating to minimum wages and overtime, provided the terms of an applicable collective bargaining agreement do not provide for greater rights to its employees. To that end, the Board shall pay at least the minimum wage to all employees. Further, the Board recognizes the safe and efficient operation of the District may occasionally require covered, non-exempt employees to work more than forty (40) hours during a given work week. Such employees shall be paid overtime compensation.

Work week is defined as the seven (7) day period of time beginning on Sunday at 12:00 a.m. and continuing to the following Saturday at 11:59 p.m. (or Monday at 12:00 a.m. and continuing to the following Sunday at 11:59 p.m.)

Covered, non-exempt employees who work (i.e., perform work on behalf of or for the benefit of the Board) more than forty (40) hours in a given work week will receive overtime compensation at the rate of one and one-half (1 1/2) times the employee's regular hourly rate of pay for all hours worked in excess of forty (40) in the work week.

The Superintendent or his/her designee shall determine the necessity and availability of overtime work.

Overtime may be authorized only by a supervisor and will be used primarily to address circumstances of an emergency or temporary nature.

Non-exempt employees who work overtime without prior approval from the Superintendent or a supervisor will be subject to disciplinary action, up to and including termination.

Exempt employees are individuals who are exempt from the State and Federal overtime provisions. Generally, individuals employed in a bona fide executive, administrative, or professional capacity, and certain computer employees are considered exempt. To qualify for the exemption, employees generally must meet certain tests regarding their job duties and be paid on salary basis. The salary requirement does not apply to teachers. Being paid on a "salary basis" means an employee regularly receives a predetermined amount of compensation each pay period on a weekly, or less frequent, basis. Additionally, the predetermined amount cannot be reduced because of variation in the quality or quantity of the employee's work. Subject to certain exceptions, an exempt employee must receive the full salary for any work week in which the employee performs any work, regardless of the number of days or hours worked.

The Board reserves the right to make deductions from the pay of otherwise exempt employee under the following circumstances:

- A. the employee is absent from work for one (1) or more full days for personal reasons other than sickness or disability
- B. the employee is absent from work for one (1) or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to illness
- C. to offset amounts employees receive as jury or witness fees, or for military pay
- D. for unpaid disciplinary suspensions of one (1) or more full days imposed in good faith for workplace conduct rule infractions
- E. for penalties imposed in good faith for infractions of safety rules of major significance

The Board shall also not be required to pay the full salary in the initial or terminal week of employment, or for weeks in which an exempt employee takes unpaid leave under the Family & Medical Leave Act.

The Board recognizes that with limited legally permissible exceptions, no deductions should be taken from the salaries of exempt employees. If an exempt employee believes that an improper deduction has been made to his/her salary, the employee should immediately report this information to the Human Resources Payroll Department.

Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the employee will be promptly reimbursed for any improper deduction made, and the Board will make a good faith commitment to avoid any recurrence of the error.

The Board directs the Superintendent to distribute this policy to all employees upon initial hire and on an annual basis.

The Superintendent is directed to prepare administrative guidelines to implement this policy.

29 U.S.C. 201 et seq.
29 C.F.R. Part 541
104.01, Wis. Stats.
DWD 274.03, Wis. Admin. Code

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SYSTEM OF ACCOUNTING

As specified by the Department of Public Instruction, the School Board follows the Wisconsin Uniform Financial Accounting Requirements (WUFAR) as a listing of account classifications by which it keeps an accounting of all District funds. The District's financial records shall show sources of revenue, amounts received, amounts expended, and the disposition of public property. The Assistant Superintendent of Business/Personnel Services or designee shall complete an accounting of all capital assets to protect the financial investment of the District against catastrophic loss. Further, the Assistant Superintendent of Business/Personnel Services or designee shall establish procedures and regulations necessary to properly account for capital assets and comply with generally accepted accounting principles (GAAP) and ensure that the District's capital assets are properly insured.

The Assistant Superintendent of Business/Personnel Services or designee shall maintain a proper accounting of all District funds. S/He shall ensure that expenditures are budgeted under and charged against those accounts that most accurately describe the purpose for which such monies are to be or have been spent. Wherever appropriate and practicable, salaries of individual employees, expenditures for single pieces of equipment, and the like shall be prorated under the several accounts that most accurately describe the purposes for which such monies are to be or have been spent.

The Assistant Superintendent of Business/Personnel Services or designee shall implement procedures and practices that will determine: (1) Capitalization policies for District assets (i.e., which assets will be capitalized and depreciated over their estimated useful life versus which assets will be expensed in year of purchase); (2) Methods for calculating annual and accumulated depreciation expense for assets including estimates for asset lives, residual asset values, and depreciation methodology; and (3) Procedures for recording gain or loss on sale of capital assets and proceeds from the sale of capital assets in compliance with GAAP Reporting of estimated cash values or replacement values to District insurance providers.

The Assistant Superintendent of Business/Personnel Services **or designee** is responsible for filing in a timely manner, on behalf of the Board, an annual report with the Department of Public Instruction, on prescribed forms, that states the following:

- A. amount of collections and receipts, and accounts due from each source
- B. amount of expenditures for each purpose
- C. amount of the District's debt, the purpose for which each item of such debt was created, and the provision made for the payment thereof, and
- D. other information as required by the Department, along with the audit report as approved by the Board

Before implementing procedures or changing procedures, the Assistant Superintendent of Business/Personnel Services or designee will review the proposed procedure with the auditor appointed by the Board to conduct the Board's financial

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audit. The procedures established shall comply with all statutorily required standards and generally accepted accounting procedures.

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115.28(13), 115.30(1), Wis. Stats.

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AUDIT

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

The Assistant Superintendent, Business/Personnel Services or designee shall also prepare and submit a copy of the District's audit report to the Department of Public Instruction by each year.

120.14, Wis. Stats.

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6300 Alderson Street
Weston WI 54476

TO: Dr. Kristine Gilmore, Superintendent & D.C. Everest School Board
FROM: Jennifer Zynda, Ed.D., Director
Pupil Services/Special Education
RE: Seclusion & Physical Restraint Reporting Data
DATE: August 10, 2015

This memo serves as the reporting requirement of Wisconsin Act 125: Use of Seclusion and Physical Restraint in Schools. Wisconsin Act 125 Requirement states that each year by September 1st, a designee must submit to the school board a report:

- On the number of incidents of seclusion and physical restraint in the previous year,
- The total number of students involved in the incidents, and
- The total number of students with disabilities involved in the incidents.

Please see the D.C. Everest School District's data for 2014-2015 listed below.

| | |
|---|-----|
| Number of incidents of seclusion and physical restraint: | 302 |
| Total number of students involved in the incidents: | 26 |
| Total number of students with disabilities involved in the incidents: | 23 |

Further information regarding the definitions of seclusion and physical restraint in schools is attached.

Addressing The Use of Seclusion and Physical Restraint in Schools 2011 Wisconsin Act 125 Requirements

- Applies to both special education and regular education students.
- Applies to school staff, including independent contractors and their employees, and student teachers. Does not apply to law enforcement officers working in the school.

Seclusion

Defines “**seclusion**” as the involuntary confinement of a student, apart from other students, in a room or area from which the student is physically prevented from leaving.

Prohibits use of seclusion in public schools, including charter schools, except when:

- A student’s behavior presents a clear, present and imminent risk to the physical safety of the student or to others, and it is the least restrictive intervention feasible;
- Constant supervision of the student is maintained;
- The student has adequate access to the bathroom, drinking water, required medications, and regularly scheduled meals; and
- Seclusion is used no longer than necessary to resolve the risk to the physical safety of the student or others.

A room may not be used for seclusion unless:

- The room or area is free of objects or fixtures that may cause injury,
- There are no locks on the door, including hold down type mechanisms that immediately release when pressure is removed, and
- Meets all applicable school building code requirements.

What is not considered seclusion?

Directing a disruptive student to temporarily separate himself or herself from the activity in the classroom to regain control is not considered seclusion unless the student is confined to an area from which she or he is prevented from leaving.

Directing a student to temporarily remain in the classroom to complete tasks while other students participate in activities outside of the classroom is not considered seclusion unless the student is confined to an area from which she or he is prevented from leaving.

Physical Restraint

Defines “**physical restraint**” as a restriction that immobilizes or reduces the ability of a student to freely move his or her torso, arms, legs, or head.

Prohibits the use of physical restraint in public schools, including charter schools, except when:

- A student’s behavior presents a clear, present and imminent risk to the physical safety of the student or to others, and it is the least restrictive intervention feasible;
- There are no medical contraindications to its use;
- The degree of force and duration used do not exceed what is necessary and reasonable to resolve the risk to the physical safety of the student or others; and
- No prohibited maneuver is used.

Prohibits maneuvers or techniques that:

- Do not give adequate attention and care to protecting the pupil's head;
- Cause chest compression by placing pressure or weight on the student's chest, lungs, sternum, diaphragm, back or abdomen,
- Place pressure or weight on the student's neck or throat, on an artery, or on the back of the student's head or neck, or that otherwise obstruct the student's circulation or breathing; and
- Constitute corporal punishment

The Act prohibits mechanical or chemical restraints. Supportive equipment that properly aligns a student's body, assists in maintaining balance, or assisting in mobility under the oversight of appropriate medical staff is not mechanical restraint.

What is not considered physical restraint?

Briefly touching a student's hand, arm, shoulder or back to calm, comfort, or redirect the pupil is not considered physical restraint.