



– A G E N D A –

NOTE: The Board will contemplate adjournment to closed session following the open meeting pursuant to W.S.S. 19.85(1)(a)(c) to consider the expulsion of a senior high 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
 - 1. Regular School Board Meeting of October 28, 2015 3
 - 2. Minutes of October 28, 2015, Executive Session - Closed 6
 - B. Recommended Employment/Resignations/Contract Adjustments 7
 - C. Treasurer's Report - General/Other Fund Bills 9
 - D. Balance Sheet 19
 - E. Budget Transfers 27
 - F. Grant Application(s)/Budget(s) Approval
 - 1. Carl Perkins Award 37
 - G. Fund Raising Requests
 - H. Gift/Bequests
- VII. Reports/Considerations**
 - A. WASB Legislative Network Member
 - B. CESA Representative
 - C. Student Representative
- VIII. Superintendent**
 - A. Employee Health Insurance
 - B. Suburban School Superintendents Conference
 - C. edX Online Courses
 - D. Advocacy Model
 - E. Project XQ Update
 - F. Wisconsin Department of Work Force Secretary Reggie Newson Upcoming Visit
 - G. *Most Likely to Succeed* Screening on December 1, 2015, at 6:30, D.C. Everest Middle School Theater
- IX. Unfinished Business**

A. Board Goals	
X. New Business	
A. Action Items	
1. 2014-2015 Final Audit Report	38
2. Business Office Budget Calendar 2016-2017	115
3. 2016-17 New Secondary Course Proposals	116
4. Student Out of State Travel	118
5. Set Date for Policy Retreat in Early January.	
B. Informational Items	
1. 2016 School Board Election Calendar	119
C. Other Business	
XI. Petitions and Communications	
A. Memorial thank you from family of Joseph Shields (father of Jill Sjoberg)	
XII. Future Meeting Dates	
A. Next Regular Board Meeting	
1. Wednesday, December 16, 2015, 6:30 p.m. DCE Administration Building	
2. Wednesday, January 27, 2016, 6:30 p.m. DCE Administration Building Board Room	
XIII. Adjournment to Closed Session Pursuant to W.S.S. 19.85(1)(a)(c) to Consider the Expulsion of a Middle School 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 Ackermann, Dickerson, Xiong, Kasten, Jablonski, and Stroik. Schaefer was absent. Also present were Superintendent Kristine Gilmore, Assistant Superintendent Lechner, and Assistant Superintendent Stoskopf.

III. Pledge of Allegiance

Following the pledge, Stroik announced the Board will contemplate adjournment to closed session following the open meeting pursuant to W.S.S. 19.85(1)(a) to consider the expulsion of a senior high student.

IV. Approval of Agenda

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

V. Hearing of Delegations

Fong Moua 708 N. Third Ave., Wausau, WI, from the H.M.O.N.G. (Help Making Our Next Generation) Youth Group thanked the School Board and district staff for the support of the group's activities in the D.C. Everest School District.

VI. Consent Agenda

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

A. Approval of Minutes

1. Regular School Board Meeting of September 22, 2015
2. Executive Session of September 22, 2015
3. Annual Meeting/Budget Hearing from September 22, 2015

B. Recommended Employment/Resignations/Contract Adjustments

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

D. Balance Sheet

E. Budget Transfers

F. Fundraising Requests

1. DECA Dodgeball Tournament
2. Senior High Band Wreath Sale Fundraiser
3. Boys / Girls Basketball Winter Sports Program Advertising
4. Boys / Girls Basketball Hoops Hysteria Raffle Tickets
5. FFA Fruit Sale

G. Youth Options

1. Youth Options for NTC
2. Youth Options for UWMC

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.

H. Gift/Bequests

1. The Horvat Foundation Donation of \$8,000 for math leadership attending NCSM in April 2016, and staff attending the Wisconsin Math Conference in May.
2. Hatley Garden

VII. Reports/Considerations

- A. WASB Legislative Network Member
Xiong reported on recent and upcoming legislation affecting school districts.
- B. CESA Representative
Ackermann reported on technology initiatives and the Rural School Alliance.
- C. Student Representative
Arianna Thao reported on Homecoming activities, Dusseldorf students' visit, National Honor Society, PSAT testing, DECA week, sports successes, and the upcoming Hmong New Year celebration.

VIII. Superintendent

- A. Project XQ - Super School Project and UW-Madison
- B. Hanover Research
- C. Let's Go Wisconsin
- D. Mary Jo Lechner STEM Conference, St. Paul, MN
- E. Kristine Gilmore / Emmett McBride SLATE Conference Presenters
- F. Kristine Gilmore Visit to Cupertino
- G. Update on Junior Achievement

IX. Unfinished Business

- A. Board Goals
Mark Schommer, Math Curriculum Coordinator shared information about the new math digital techbooks.

X. New Business

- A. Action Items
 1. 2015-2016 Budget and Tax Levy Approval
Motion by Dickerson, second by Jablonski, to approve the final 2015-2016 budget for all funds and tax levy in the amount of \$24,222,401 as submitted. With a voice vote, all yes. Motion carried.
 2. Appointment of WASB Assembly Delegate
Motion by Kasten, second by Ackermann, to appoint Xiong as the WASB assembly delegate for the 2016 convention. With a voice vote, all yes. Motion carried.
 3. Wellness Policy Review - School Board Representative Request
Motion by Kasten second by Xiong, to approve Dickerson as the School Board representative for the Wellness Policy Review Committee, Jablonski as alternate. With a voice vote, all yes. Motion carried.
 4. Senior High Out-of-Country Trips for 2015-2016
Motion by Xiong, second by Jablonski, to approve the Senior High German Club and French Club trips in June 2016. With a voice vote, all yes. Motion carried.
 5. Post-Retirement Health Benefit

Superintendent Gilmore thanked Dr. Stoskopf for meeting with staff regarding insurance changes. Board gave consent for Administration to move forward.

6. 2016-2017 School Calendar Dates

Motion by Kasten, second by Xiong, to approve the 2016-2017 school calendar dates as submitted. With a voice vote, all yes. Motion carried.

7. Transportation Contract Bid Process

Motion by Kasten, second by Jablonski, to approve the bid process for transportation as submitted. With a voice vote, all yes. Motion carried.

8. November & December Regular Board Meetings

Motion by Kasten, second by Jablonski, to approve Wednesday, November 18, and Wednesday, December 16, for the next regular board meetings. With a voice vote, all yes. Motion carried.

B. Informational Items

1. September Third Friday Count

Superintendent Gilmore reported the September third Friday count as 5,906.

2. WASB Convention - January 20-22, 2016

The Board was reminded of the upcoming WASB convention.

C. Other Business

Board invited to Hmong New Year this weekend at Greenheck Fieldhouse.

XI. Petitions and Communications

A. Memorial Tribute Thank You

1. Danelle Davidowski for tribute for her mother, Leona Davidowski

2. Jeff and Angie Strick for tribute for Joyce Strick

XII. Future Meeting Dates

A. Regular Board Meetings

1. November 18, 2015, 6:30 p.m.

Administration Board Room

2. December 16, 2015, 6:30 p.m.

Administration Board Room

XIII. Adjournment to Closed Session Pursuant to W.S.S. 19.85(1)(a) to Consider the Expulsion of a Senior High Student

Motion by Kasten, second by Jablonski to adjourn to closed session pursuant to W.S.S. 19.85(1)(a) to consider the expulsion of a senior high student. With a roll call vote, Ackermann, Dickerson, Xiong, Kasten, Jablonski, and Stroik, all yes. Motion carried. Time was 8:05 p.m.

XIV. Reconvene in Open Session

Meeting reconvened in open session at 8:15 p.m.

XV. Adjourn

Meeting was adjourned at 8:15 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 November 18, 2015 meeting of the school board.

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.

Confidential



Regular School Board Meeting
Closed Session
Wednesday, October 28, 2015, 6:30 PM
DCE Administration Building
6300 Alderson St., Weston, WI 54476

- MINUTES -

1. Adjournment to Closed Session Pursuant to W.S.S. 19.85(1)(a) to consider expulsion of a Senior High student.

Motion by Kasten, second by Jablonski, to adjourn to closed session pursuant to W.S.S. 19.85(1)(a) to consider the expulsion of a senior high student. With a roll call vote, Ackermann, Dickerson, Xiong, Kasten, Jablonski, and Stroik, all yes. Motion carried. Time was 8:05 p.m.

2. Motion by Xiong, second by Kasten, to expel student Michael Eldridge per the order of the expulsion hearing officer, Don A. Abel. With a voice vote, all yes. Motion carried.

3. Reconvene in Open Session

Motion by Jablonski, second by Xiong, to reconvene to reconvene to open session at 8:15 p.m. With a voice vote, all yes. Motion carried.

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 November 18, 2015, meeting of the school board.

5.2. Recommended Employment/Resignations/Contract Adjustments

Recommended Employment

Support Staff

<i>Name</i>	<i>Position/Bldg.</i>	<i>Wage/hr</i>	<i>Start</i>	<i>Type</i>
Mark Lambrecht	Tutor – JH	\$13.05	11-16-15	EPU
Jodi Porter	SWD Assistant – WE	\$14.65	11-30-15	EPU
Stacy Habeck	Food Server – WE	\$10.77	11-30-15	Food

Contract Adjustments

Support Staff

<i>Name</i>	<i>Position/Bldg.</i>	<i>To</i>	<i>From</i>	<i>Effective Date</i>	<i>Type</i>
Tracey Blaser	Coord. Clerk Typist – SH	.69	.67	11-1-15	Increase
Jamie Petterson	Coord. Clerk Typist – SH	.69	.67	11-1-15	Increase
Valerie Duerkop	Student Services Secretary – MS	.79	.77	11-1-15	Increase
Nichelle Bolen	Student Services Secretary – JH	.79	.77	11-1-15	Increase
Andrea Reede	Secretary to Principal – EV	.88	.63	11-5-15	Increase
Laura Isham	Education Asst/FS – RI	.51	.45	11-9-15	Increase
Jodi Berndt	Education Asst (IMC) – EV	.45	.31	11-30-15	Increase
Laticia Bauduin	Nutrition Support Specialist-District	.70	.64	11-30-15	Increase
Suzette Hafner	Cook I & Summer – MS	.72	.64	11-30-15	Increase
Tina Meuret	Cook II & Summer – MS	.60	.53	11-30-15	Increase
Charlotte Schumacher	Cook II & Summer – JH	.61	.58	11-30-15	Increase
Dawn Kleba	Server/Cashier & Summer-RI	.50	.47	11-30-15	Increase
Jennifer Cole	Server/Cashier – WE	.37	.33	11-30-15	Increase
Anne Wierzba	Ala Carte Coordinator – SH	.75	.67	11-30-15	Increase
Terri Novak	Production Kitchen Coordinator – MS	.75	.69	11-30-15	Increase
Mary Brynjulfson	Kitchen Coordinator – JH	.75	.62	11-30-15	Increase

Resignation(s)/Retirement(s)

<i>Name</i>	<i>Position</i>	<i>Effective Date</i>	<i>Reason</i>
Alissa Lodholz	SWD Assistant – SH	November 27, 2015	Resignation
Susan Thompson	Teacher – Charter School	February 19, 2016	Early Retirement

DCE Middle School					
Langbehn, Dave	Basketball 7th Boys Assistant Coach	10/28/15	12/20/15	4	11/3/15
Traber, Will	Math Club aka Lego Mindstorm	1/5/16	6/9/16	4	10/29/15
DCE Junior High School					
Bohlman, Mark	8th Grade Boys Assistant	10/16/15	12/22/15	5	10/26/15
Ulrich, Joshua	JH Variety Show Advisor	1/1/16	2/20/16	2	11/3/15

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

TREASURER'S REPORT

NOVEMBER 11, 2015

CASH BALANCE AS OF OCTOBER 21, 2015	\$22,179.35	
INVESTMENT ACCOUNT TRANSFERS		\$1,960,172.12
RECEIPTS CR#21171 - CR#21267	\$2,569,241.31	
CHECKS FOR APPROVAL #215391 - #215531 ACH: #151600636- # 151600791		\$611,011.32
<u>VOIDS:</u>		
#215437	\$91.96	
CASH BALANCE AS OF NOVEMBER 11, 2015		\$20,329.18
	<hr/>	
	\$2,591,512.62	\$2,591,512.62
	<hr/> <hr/>	

**D.C. EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER(10/21/2015-11/12/2015)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
215391	VITERBO UNIVERSITY	SBG-A	10/23/2015	550.00
215392	ALPHA BAKING CO., INC.	092015JH	10/23/2015	385.60
215392	ALPHA BAKING CO., INC.	0915SRHI	10/23/2015	1,109.17
215392	ALPHA BAKING CO., INC.	915MS	10/23/2015	2,078.75
215393	BUILERS SCHWINN CYCLERY	742783	10/23/2015	297.15
215394	CATURA'S MARTIAL ARTS	CMA, 10/8	10/23/2015	2,449.91
215395	CESA 5, INC.	24693	10/23/2015	7,321.25
215396	CHRISTIANSO, VICKIE	christianson101915	10/23/2015	574.25
215397	COCA COLA REFRESHMENTS, INC	1032015	10/23/2015	1,081.44
215398	DASSOW, AEKTA	dassow101415	10/23/2015	90.00
215399	DISCOVERY EDUCATION	90117306	10/23/2015	17,500.00
215400	FANDREY, STEPHANIE	fandry93015	10/23/2015	51.50
215401	FEDEX, INC.	5-190-71294	10/23/2015	30.39
215402	FONTANA, ALLISON	FALL 2015	10/23/2015	339.51
215403	FORMS SPECIALISTS INC	38760	10/23/2015	98.00
215403	FORMS SPECIALISTS INC	38973	10/23/2015	410.00
215404	GENERAL PARTS OF WISCONSIN	5670403	10/23/2015	186.00
215405	GINGERROOT LLC	1522	10/23/2015	2,062.50
215406	GORDON FOOD SERVICE INC	165890469	10/23/2015	239.96
215406	GORDON FOOD SERVICE INC	5995473	10/23/2015	18,187.51
215406	GORDON FOOD SERVICE INC	5995474	10/23/2015	22,320.77
215406	GORDON FOOD SERVICE INC	5995472	10/23/2015	53,021.72
215407	GREAT ACTIVITIES PUB CO	68388	10/23/2015	32.00
215408	GUARDIAN PEST CONTROL	Sep-15	10/23/2015	410.65
215409	HACKBARTH, LINDA	hackbarth102015	10/23/2015	145.25
215410	HANSON SANITATION AND	9168	10/23/2015	690.00
215411	HEARN, SARAH	24770-23777	10/23/2015	111.95
215412	INFINITE CAMPUS INC	ANNUAL012563	10/23/2015	26,573.84
215413	INTERIM HEALTHCARE	2	10/23/2015	1,586.00
215413	INTERIM HEALTHCARE	3	10/23/2015	1,950.00
215414	JAMF SOFTWARE, LLC	INV20849	10/23/2015	6,400.00
215415	LOPEZ, LISA	lopez93015	10/23/2015	126.75
215416	MALBRIT MECHANICAL INC	174103	10/23/2015	106.50
215417	NORTHCENTRAL TECH COLLEGE	100276	10/23/2015	50.00
215418	P'NG, MATTHEW	FALL 2015	10/23/2015	266.92
215419	PARRFECTION PRODUCE, LLC	3432	10/23/2015	423.00
215420	PERLOCK, EUGENE	924-02	10/23/2015	238.80
215421	PREISIG, MONICA	preisig101915	10/23/2015	86.75
215422	RETTINGER, FERLYN	rettinger93015	10/23/2015	29.50
215423	ROBLE, KELLY	roble93015	10/23/2015	76.00
215424	ROMA, BRENDA	roma93015	10/23/2015	12.50
215425	SCHOLASTIC READING CLUB	11886619	10/23/2015	456.00
215426	SCHULTZ, LINDSEY	Sep-15	10/23/2015	285.84
215427	SCHWARTZ, CAROL	schwartz101915	10/23/2015	32.00
215428	SLIWICKI SMALL ENGINE REPAIR LLC	3762	10/23/2015	20.99
215429	STAPLES ADVANTAGE	3280127804	10/23/2015	75.44
215429	STAPLES ADVANTAGE	3280127829	10/23/2015	88.68
215429	STAPLES ADVANTAGE	3280127917	10/23/2015	82.23
215429	STAPLES ADVANTAGE	3280127796	10/23/2015	46.88

**D.C. EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER(10/21/2015-11/12/2015)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
215429	STAPLES ADVANTAGE	3280127797	10/23/2015	31.18
215429	STAPLES ADVANTAGE	3280127795	10/23/2015	89.47
215429	STAPLES ADVANTAGE	3280127942	10/23/2015	30.57
215429	STAPLES ADVANTAGE	3280127758	10/23/2015	15.83
215429	STAPLES ADVANTAGE	3280127761	10/23/2015	93.07
215429	STAPLES ADVANTAGE	3280127921	10/23/2015	109.56
215429	STAPLES ADVANTAGE	3280127923	10/23/2015	142.44
215429	STAPLES ADVANTAGE	3280127924	10/23/2015	-67.44
215430	TAYLOR, ZACHARY	SEP/OCT2015	10/23/2015	161.00
215431	TEACHER DIRECT	P460176400034	10/23/2015	794.78
215431	TEACHER DIRECT	P460728200015	10/23/2015	6.56
215432	TREND FOR KIDS - TREND ENTERPRISES	1952540	10/23/2015	105.99
215433	VILLAGE OF HATLEY	2015 AP-SEP	10/23/2015	323.28
215434	VRUWINK, MADELEINE	Vruwink Scholarship	10/23/2015	375.00
215435	WAUSAU EARLY BIRD ROTARY	739	10/23/2015	140.00
215436	ASSET BLDRS OF AMERICA INC	DCESH2015	10/30/2015	100.00
215437	COMFORT SUITES	60163084	10/30/2015	91.96
215438	MAA-WISCONSIN SECTION	DCE2015	10/30/2015	22.50
215439	MADISON NATL LIFE INS CO	Nov-15	10/30/2015	11,890.03
215440	ABEL SR, DON SR	2015/10/26 HEARING	10/30/2015	180.00
215441	ALVIS, ROBBY	RA, PR, 10/15	10/30/2015	40.00
215442	BEHRENS, MIKE	MB, PR, 10/16	10/30/2015	30.00
215443	BERNDT, DARYL	DB, PR, 10/8, 10/16	10/30/2015	60.00
215444	BLASKOWSKI, VICTOR	VB, PR, 10/16	10/30/2015	30.00
215445	BLOCK, MARLIN	MB, PR, 10/16	10/30/2015	30.00
215446	BURGOYNES TOILET RENT & SEPTIC	51244	10/30/2015	232.10
215447	CARLSON-DETTMANN CONSULTING, LLC	1413	10/30/2015	221.14
215448	COENEN, JIM	JC, PR, 10/8	10/30/2015	30.00
215449	EASTBAY INC	456410	10/30/2015	2,107.05
215450	FEDEX, INC.	5-198-28888	10/30/2015	22.60
215451	FOLLETT SCHOOL SOLUTIONS, INC	717736-0	10/30/2015	4,563.08
215452	FORMS SPECIALISTS INC	37826	10/30/2015	150.00
215453	GORDON FOOD SERVICE INC	166020109	10/30/2015	73.61
215454	GRAY, ROBERT	RG, PR, 10/6,10/13	10/30/2015	80.00
215455	HEARTLAND SCHOOL SOLUTIONS	INV0000001722	10/30/2015	522.30
215456	HEID MUSIC COMPANY INC	1565251	10/30/2015	31.20
215456	HEID MUSIC COMPANY INC	1563368	10/30/2015	14.80
215457	HEINEMANN WORKSHOPS	6542468	10/30/2015	178.88
215458	ICEMANN ARENA SERVICES, INC.	1569 / 1531	10/30/2015	280.45
215459	JANKE BOOK STORE	4725	10/30/2015	1,600.00
215459	JANKE BOOK STORE	9142015	10/30/2015	1,995.00
215460	KALAHARI RESORT CONV CTR	R00Y39STJT7	10/30/2015	110.89
215461	KLM SERVICES LLC	3931	10/30/2015	1,426.89
215462	LAH INTERPRETING LLC	2015	10/30/2015	1,240.00
215463	LEPAGE, LARRY	10/20/2015	10/30/2015	1,600.00
215464	MAJERLE, PAUL	PM, PR, 10/15	10/30/2015	55.00
215465	MALBRIT MECHANICAL INC	174137	10/30/2015	386.36
215466	MARSHFIELD CLINIC, INC.	1586693	10/30/2015	594.99
215467	MEP SOLUTIONS, LLC	15-018MP	10/30/2015	760.00

**D.C. EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER(10/21/2015-11/12/2015)**

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
215468	ROTHSCHILD WATERWORKS	2015 JUL 02-SEP29	10/30/2015	1,261.00
215469	ROTHSCHILD, VILLAGE OF	C.R.10132015	10/30/2015	2,547.83
215470	SCHMITZ, KURT	KS, PR, 10/16	10/30/2015	30.00
215471	SKIVA TECHNOLOGIES, INC.	INV0793	10/30/2015	3,556.00
215472	SOCHA, LORI	Oct-15	10/30/2015	176.87
215473	STAPLES ADVANTAGE	3280127767	10/30/2015	211.18
215473	STAPLES ADVANTAGE	3280127940	10/30/2015	6.90
215473	STAPLES ADVANTAGE	328127890	10/30/2015	92.78
215473	STAPLES ADVANTAGE	3280127880	10/30/2015	53.40
215473	STAPLES ADVANTAGE	3280127861	10/30/2015	47.48
215473	STAPLES ADVANTAGE	3280127862	10/30/2015	-22.48
215473	STAPLES ADVANTAGE	3280127868	10/30/2015	80.94
215473	STAPLES ADVANTAGE	3280127765	10/30/2015	68.06
215473	STAPLES ADVANTAGE	3280127750	10/30/2015	18.75
215473	STAPLES ADVANTAGE	3280127919	10/30/2015	479.39
215473	STAPLES ADVANTAGE	3301600018	10/30/2015	524.78
215474	STEVENS PT AREA HS SPASH	10/5 Sub-Sectional	10/30/2015	121.08
215475	STRANG PATTESON RENNING LEWIS & LACY, S.C.	9434	10/30/2015	160.00
215476	STREHLOW, CHAD	CS, PR, 10/16	10/30/2015	40.00
215477	TEACHER DIRECT	P460800700015	10/30/2015	47.88
215478	VALLEY AQUATIC SOLUTIONS	55668	10/30/2015	1,207.92
215479	WEIK, RICHARD	DW, PR, 10/16	10/30/2015	55.00
215480	WEST MUSIC CO	SI1205583	10/30/2015	476.00
215480	WEST MUSIC CO	SI1191449	10/30/2015	307.52
215481	WILKE'S EXTRA SWEET ACRES, LLC	436873	10/30/2015	292.00
215482	WOLTER POWER SYSTEMS	521511972	10/30/2015	625.00
215483	BETHLEHEM COMM-RO.,INC.	BETH-4K-OCT15	11/2/2015	6,937.38
215484	CELLCOM - WAUSAU	78665	11/2/2015	621.79
215485	FONTANA, ALLISON	FALL 2015A	11/2/2015	22.42
215486	INTERIM HEALTHCARE	#4	11/2/2015	2,080.00
215486	INTERIM HEALTHCARE	#5	11/2/2015	1,950.00
215487	OVERHEAD DOOR CO	16166	11/2/2015	76.00
215488	ST JOHN LUTHERAN SCHOOL	STJO-4K-OCT15	11/2/2015	3,083.28
215489	TRIG'S WESTON	20151027	11/2/2015	59.32
215490	ALLIANCE COLLECTION AGENCY	10/30/2015A	10/30/2015	193.97
215491	MARK HARRING STANDING CHAPTER 13 TRUSTEE	10302015A	10/30/2015	916.16
215492	UNITED WAY OF MARATHON CNTY	20151030ADUWAY	10/30/2015	632.35
215493	WISCTF	20151030ADRFEE	10/30/2015	65.00
215494	US POSTAL SVC(POSTAGE/PHONE)	46129649	11/6/2015	9,500.00
215495	WI DECA	1023058	11/6/2015	180.00
215496	VITERBO UNIVERSITY	316	11/6/2015	3,960.00
215497	AWSA ASSOC WI SCHL ADM	12087	11/6/2015	185.00
215497	AWSA ASSOC WI SCHL ADM	1080	11/6/2015	185.00
215497	AWSA ASSOC WI SCHL ADM	11802	11/6/2015	185.00
215498	BADGER STATE BUS LINES LLC	1190	11/6/2015	400.00
215499	BENNETT HARDWOODS INC	9883	11/6/2015	390.00
215500	BP	4990244701-OCT 2015t	11/6/2015	13.94
215501	CAPSTONE, DBA CAPSTONE DIGITAL	CI10475654	11/6/2015	500.00
215502	COLLINS, HEATHER	Oct-15	11/6/2015	68.94

**D.C. EVEREST AREA SCHOOL DISTRICT
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215503	COMPLETE CELLULAR SERVICE LLC	23133	11/6/2015	950.00
215504	FEDEX, INC.	5-205-75079	11/6/2015	11.30
215505	FISHER TRACKS INC	6159	11/6/2015	124.00
215506	FOLLETT SCHOOL SOLUTIONS, INC	717736A-6	11/6/2015	564.68
215507	FORMS SPECIALISTS INC	38896	11/6/2015	120.00
215507	FORMS SPECIALISTS INC	38897	11/6/2015	215.00
215508	HEID MUSIC COMPANY INC	1547633	11/6/2015	4.76
215508	HEID MUSIC COMPANY INC	1546889	11/6/2015	33.32
215509	HORNUNG, KRISTIE	4142015	11/6/2015	144.00
215510	INSTRUMENTAL MUSIC CO	47109	11/6/2015	2,043.00
215511	INTEGRITY FIRE PROTECTION INC	49675	11/6/2015	193.00
215512	JANKE BOOK STORE	4726	11/6/2015	642.60
215513	JOSTENS, INC.	17975786&17970296	11/6/2015	36.75
215514	LAFORCE INC	902003 RI	11/6/2015	8,431.28
215515	LAMERS BUS LINES INC	478110	11/6/2015	400.00
215515	LAMERS BUS LINES INC	478566	11/6/2015	820.00
215516	MACHINE TOOL & EQUIP INC	21392	11/6/2015	173.27
215517	MALBRIT MECHANICAL INC	174269	11/6/2015	1,984.80
215517	MALBRIT MECHANICAL INC	174268	11/6/2015	1,416.80
215517	MALBRIT MECHANICAL INC	174383	11/6/2015	236.68
215518	MARA CTY PUBLIC HEALTH	HLI00008959	11/6/2015	24.00
215519	MARQUARDT STAMP AND SIGN	46395	11/6/2015	13.00
215520	NAPA AUTO PARTS, INC.	DCE2015SEPT	11/6/2015	161.12
215521	PATTY'S MUSIC	20151028	11/6/2015	65.50
215522	RE-VI DESIGN LLC	10037	11/6/2015	10,678.00
215523	SCHULTZ, LINDSEY	Oct-15	11/6/2015	38.93
215524	STAPLES ADVANTAGE	8036251064	11/6/2015	360.14
215525	STERLING WATER INC	342X04777101	11/6/2015	1,717.15
215526	TEACHER DIRECT	P460586400020	11/6/2015	42.36
215527	UW STEVENS POINT- JAZZ FESTIVAL DEPT OF MUSIC	20151028	11/6/2015	150.00
215528	WDSPS- INDUSTRY SERVICES INVOICING	390834	11/6/2015	50.00
215529	WEST MUSIC CO	SI1206328	11/6/2015	263.45
215530	WESTON MUNICIPAL UTILITIES	JUL-OCT 692-00,3036-	11/6/2015	3,418.69
215531	CENTRAL WI MATH LEAGUE	DCE2015	11/6/2015	234.00
151600636	1ST PLACE TROPHY & ENGRAVING	449	10/23/2015	52.00
151600637	ABLE DISTRIBUTING CO INC	SO10240710.001	10/23/2015	44.37
151600637	ABLE DISTRIBUTING CO INC	SO10289471.001	10/23/2015	-43.90
151600638	BAILEY, JOANNA	Sep-15	10/23/2015	114.14
151600639	BAND INSTRMT REPR SPEC INC	28117	10/23/2015	284.00
151600639	BAND INSTRMT REPR SPEC INC	28165	10/23/2015	245.00
151600639	BAND INSTRMT REPR SPEC INC		10/23/2015	0.00
151600640	BASSETT MECHANICAL, INC.	6025279C / 6035923	10/23/2015	2,481.90
151600641	BAUDHUIN, LATICIA	Oct-15	10/23/2015	101.50
151600642	CARRICO AQUATIC RESOURCES, INC	20153206	10/23/2015	1,016.80
151600643	CONSTELLATION ENERGY SERVICES	1606711-01	10/23/2015	6,808.36
151600644	ELLENBECKER CONST, S D, INC.	10455	10/23/2015	1,565.00
151600645	ETCO ELECTRIC SUPPLY INC	3206164 1200.00	10/23/2015	1,200.00
151600646	FERGUSON ENTERPRISE INC	2374879	10/23/2015	871.11
151600646	FERGUSON ENTERPRISE INC	2376900	10/23/2015	94.27

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151600647	FIRST STUDENT INC	11138482	10/23/2015	62.08
151600647	FIRST STUDENT INC	11140283	10/23/2015	353.05
151600647	FIRST STUDENT INC	11140201	10/23/2015	6,088.58
151600648	FOX, GRETCHEN	AUG/SEP/OCT2015	10/23/2015	127.19
151600648	FOX, GRETCHEN	SEP/OCT2015	10/23/2015	104.19
151600649	GLYNN, JOHN	SEP2015A	10/23/2015	50.60
151600649	GLYNN, JOHN	JUL/AUG/SEP2015	10/23/2015	138.05
151600650	GRAHAM, CONNIE	Oct-15	10/23/2015	220.00
151600651	HADLEYS OFFICE PRODUCTS INC	935063-0	10/23/2015	117.00
151600652	HOBART SALES AND SERVICE INC	ZB65013	10/23/2015	230.13
151600653	HOFFMAN, AARON	Sep-15	10/23/2015	84.93
151600654	HUDDLESTON, DUDLEY	Sep-15	10/23/2015	16.72
151600655	JAKUBEK, JACQUE	Sep-15	10/23/2015	139.15
151600656	JOHNSON, EO, INC.	CNIN794532-FS	10/23/2015	94.79
151600656	JOHNSON, EO, INC.	CMOM794531	10/23/2015	493.34
151600657	KRIENKE-BONKOSKI, CRYSTAL	Oct-15	10/23/2015	135.00
151600658	LEE, CHEE	SEP/OCT2015	10/23/2015	55.03
151600659	LIGHTING DESIGN SOLUTIONS LLC	10672	10/23/2015	130.28
151600660	LUKASKO, TIFFANY	Sep-15	10/23/2015	173.43
151600661	M3 INSURANCE SOLU INC	9993	10/23/2015	32,781.00
151600662	MID WISCONSIN BEVERAGE	271120 / 275850 / 51	10/23/2015	634.78
151600662	MID WISCONSIN BEVERAGE	1012015	10/23/2015	140.46
151600663	MOORE, KATHLYNE	Oct-15	10/23/2015	220.00
151600664	NASCO INC - EDUCATION	598743	10/23/2015	16.28
151600664	NASCO INC - EDUCATION	578128	10/23/2015	30.36
151600664	NASCO INC - EDUCATION	602810	10/23/2015	1,082.08
151600664	NASCO INC - EDUCATION	551651	10/23/2015	523.30
151600665	NELSON, AARON	Oct-15	10/23/2015	80.50
151600666	OFFICE ENTERPRISES INC	357708	10/23/2015	265.00
151600667	OMNI GLASS & PAINT INC	0115144-IN	10/23/2015	620.00
151600668	PAULSON, NICOLE	Oct-15	10/23/2015	251.10
151600669	PETERSON, STACY	Oct-15	10/23/2015	155.25
151600670	PIERCE, PATRICE	AUG/SEP2015	10/23/2015	26.23
151600671	QUALITY DOOR AND HARDWARE	716911-IN	10/23/2015	118.00
151600672	QUALITY ROOFING INC	15-0399	10/23/2015	80.00
151600673	REIF, JESSA	Sep-15	10/23/2015	290.49
151600674	REINHART FOODS INC	617662 / 613518	10/23/2015	870.67
151600674	REINHART FOODS INC	10012015	10/23/2015	4,941.00
151600675	REISER, ALLISON	reiser93015	10/23/2015	255.25
151600676	ROTO-GRAPHIC PRINTING INC	323	10/23/2015	38.00
151600677	SCHOOL SPECIALTY	2.08115E+11	10/23/2015	47.97
151600677	SCHOOL SPECIALTY	2.08115E+11	10/23/2015	307.30
151600677	SCHOOL SPECIALTY	2.08115E+11	10/23/2015	193.90
151600677	SCHOOL SPECIALTY	2.08115E+11	10/23/2015	187.94
151600678	SEELEY, CAITLIN	Oct-15	10/23/2015	135.00
151600679	SESSLER, EMBER	WORK PERMIT	10/23/2015	10.00
151600680	SUN PRINTING INC	766516	10/23/2015	162.00
151600681	TEAM SPORTING GOODS INC	AAH064405-AG0	10/23/2015	119.00
151600681	TEAM SPORTING GOODS INC	AAH064496	10/23/2015	1,696.20

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151600682	TESKE, STEFANIE	Sep-15	10/23/2015	92.40
151600683	VANDERWYST, AMY	Oct-15	10/23/2015	12.00
151600684	VANSLYKE, KENDRA	Oct-15	10/23/2015	135.00
151600685	WEBB, HERSHEL	Sep-15	10/23/2015	144.44
151600686	WEBKO EMBROIDERY & SCREEN PRINTING	184529	10/23/2015	80.50
151600686	WEBKO EMBROIDERY & SCREEN PRINTING	184619, 598, 600	10/23/2015	1,127.50
151600687	WELLER, JULIE	Sep-15	10/23/2015	87.87
151600688	WENNING GRINDING SUPPLY, J	90433	10/23/2015	46.00
151600689	WIESNESKI, RENAE	Oct-15	10/23/2015	277.59
151600690	ZOESCH, DANIELLE	SEP2015A	10/23/2015	36.46
151600691	ACCENT BUSINESS SOLUTIONS	72260	10/30/2015	207.60
151600692	AMERICAN WELDING & GAS INC	3606687	10/30/2015	133.06
151600692	AMERICAN WELDING & GAS INC	02797155-00	10/30/2015	2.40
151600692	AMERICAN WELDING & GAS INC	303618204	10/30/2015	124.09
151600693	AURICO	245987	10/30/2015	696.20
151600694	BETRY, JAMIE	Sep-15	10/30/2015	74.83
151600695	BOSMAN, TOM	TB, PR, 10/8,10/16	10/30/2015	60.00
151600696	DAIGLE, STACEY	SEP2015A	10/30/2015	8.85
151600697	ETCO ELECTRIC SUPPLY INC	3202897	10/30/2015	628.49
151600697	ETCO ELECTRIC SUPPLY INC	3202896	10/30/2015	287.99
151600697	ETCO ELECTRIC SUPPLY INC	3203724	10/30/2015	8.75
151600697	ETCO ELECTRIC SUPPLY INC	3207559	10/30/2015	17.82
151600698	FAMILY SERVICE MADISON, INC.	10674	10/30/2015	2,086.73
151600699	FIRST STUDENT INC	11140269	10/30/2015	88.54
151600699	FIRST STUDENT INC	11145292	10/30/2015	139.13
151600700	GERBER LEISURE PRODUCTS, INC.	26412	10/30/2015	78.00
151600701	HADLEYS OFFICE PRODUCTS INC	935873-0	10/30/2015	387.00
151600702	HALL, KIMBERLY	Oct-15	10/30/2015	166.75
151600703	HEINEMANN PUBL, GREENWOOD	6537157	10/30/2015	195.25
151600704	JOHNSON, ANN	13976	10/30/2015	64.00
151600705	K&S FUEL INJECTION INC	181163	10/30/2015	389.97
151600706	KLUEVER, JACKIE	Oct-15	10/30/2015	562.84
151600707	KOENIG, TAMMY	AUG/SEP/OCT2015	10/30/2015	9.08
151600708	KRUEGER, BRUCE	SEP/OCT2015	10/30/2015	39.92
151600709	LIGHTING DESIGN SOLUTIONS LLC	10860	10/30/2015	2,461.00
151600710	LUEDKE, ERNEST	Oct-15	10/30/2015	10.87
151600711	MEHRE, MELISSA	Sep-15	10/30/2015	8.50
151600712	MEURETT, MOLLY	Sep-15	10/30/2015	50.32
151600713	NASCO INC - EDUCATION	556444	10/30/2015	15.72
151600714	NORTHWAY COMMUNICATIONS INC	43660	10/30/2015	22.50
151600714	NORTHWAY COMMUNICATIONS INC	166287	10/30/2015	744.00
151600715	OFFICE ENTERPRISES INC	358545.3567	10/30/2015	511.00
151600716	OVERGAARD, JACK	JO, PR, 10/16	10/30/2015	40.00
151600717	PAULSON, NICOLE	SEP/OCT2015	10/30/2015	63.63
151600718	PEARSON EDUCATION CENTER, INC.	BK78724217	10/30/2015	1,798.92
151600719	PER MAR SECURITY SERVICES, INC.	1420276	10/30/2015	60.00
151600719	PER MAR SECURITY SERVICES, INC.	1421482	10/30/2015	69.36
151600719	PER MAR SECURITY SERVICES, INC.	1421308	10/30/2015	2,760.00
151600720	PIONEER VALLEY EDUCATIONAL	88356	10/30/2015	366.30

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151600721	PREGONT, DANIEL	DP, PR, 10/16, 10/8	10/30/2015	110.00
151600722	RUDER WARE AND MICHLER	205202	10/30/2015	1,457.00
151600723	SCHNECK, TRINA	Oct-15	10/30/2015	22.43
151600724	SCHOLASTIC INC	M5739607 9	10/30/2015	98.89
151600725	SCHOOL SPECIALTY	2.08115E+11	10/30/2015	95.80
151600726	SCHULTZ, TYLER	Oct-15	10/30/2015	74.75
151600727	STURTZ, JERRY	JS, PR, 10/16	10/30/2015	55.00
151600728	TRIMNER, SARAH	SEP2015A	10/30/2015	102.75
151600729	WEBKO EMBROIDERY & SCREEN PRINTING	184691	10/30/2015	442.00
151600730	WESTERGARD, KATHLEEN	AUG/SEP/OCT2015	10/30/2015	194.31
151600731	YANG, TOULONG	Oct-15	10/30/2015	19.55
151600732	ASPIRUS YMCA CHILD DEV CTR	YMCA-4K-OCT15	11/2/2015	25,437.06
151600733	BAER, CHELSEA	baer102815	11/2/2015	112.50
151600734	D & L SIGNS INC	9462a	11/2/2015	175.00
151600735	FIRST STUDENT INC	11145215	11/2/2015	699.76
151600735	FIRST STUDENT INC	11145190	11/2/2015	131.14
151600735	FIRST STUDENT INC	11147339	11/2/2015	82.08
151600736	KEY TO LIFE CHILDCARE CENTER, INC.	KYLF-4K-OCT15	11/2/2015	8,825.42
151600737	KINDERCARE LEARNING CTR, INC.	KIND-4K-OCT15	11/2/2015	7,708.20
151600738	MARA CTY CHILD DEVELOPMENT	MCCDA-4K-OCT15	11/2/2015	3,699.40
151600739	MOUNT OLIVE 4K PROGRAM	MTOL-4K-OCT15	11/2/2015	12,847.00
151600740	NEWMAN CATHOLIC-ST MARK	STMA-4K-OCT15	11/2/2015	5,909.62
151600741	NEWMAN CATHOLIC-ST THERESE	STTH-4K-OCT15	11/2/2015	8,349.88
151600742	OFFICE ENTERPRISES INC	347473	11/2/2015	6,677.36
151600743	WAUSAU CHILD CARE INC	WACC-4K-OCT15	11/2/2015	5,395.74
151600744	1ST PLACE TROPHY & ENGRAVING	481-480	11/6/2015	182.00
151600745	AMERICAN WELDING & GAS INC	3603416	11/6/2015	148.00
151600745	AMERICAN WELDING & GAS INC	3639156	11/6/2015	60.45
151600745	AMERICAN WELDING & GAS INC	368623	11/6/2015	14.26
151600746	ATKINSON, SCOTT	Oct-15	11/6/2015	90.16
151600747	BAIER, TERESE	Oct-15	11/6/2015	239.20
151600747	BAIER, TERESE	OCT2015A	11/6/2015	39.36
151600748	BARWICK, MELISSA	Oct-15	11/6/2015	60.75
151600749	BELOTT, JEFFREY	Oct-15	11/6/2015	153.76
151600749	BELOTT, JEFFREY	OCT2015A	11/6/2015	210.16
151600750	CARTLEDGE, MELINDA	Sep-15	11/6/2015	29.00
151600751	CESA #4	4264	11/6/2015	25.00
151600752	CESA 6	16946	11/6/2015	4,469.20
151600753	DAMARC, QUALITY INSPECT SVC LLC(WI)	27372	11/6/2015	50.00
151600754	FIRST STUDENT INC	11145426	11/6/2015	175.48
151600754	FIRST STUDENT INC	DCE Athletics	11/6/2015	3,807.84
151600754	FIRST STUDENT INC	11145241-1	11/6/2015	106.20
151600754	FIRST STUDENT INC	11145241-2	11/6/2015	165.77
151600754	FIRST STUDENT INC	11146446	11/6/2015	621.59
151600754	FIRST STUDENT INC	11147353	11/6/2015	165.77
151600754	FIRST STUDENT INC	11147405	11/6/2015	66.11
151600754	FIRST STUDENT INC	11147376	11/6/2015	197.95
151600754	FIRST STUDENT INC	11145199	11/6/2015	424.24
151600754	FIRST STUDENT INC	11146291	11/6/2015	102.09

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151600754	FIRST STUDENT INC	11145329	11/6/2015	513.69
151600754	FIRST STUDENT INC	11147330	11/6/2015	108.26
151600754	FIRST STUDENT INC	11147266	11/6/2015	2,996.44
151600754	FIRST STUDENT INC		11/6/2015	0.00
151600755	FRITSCH, JOSHUA	Oct-15	11/6/2015	12.66
151600756	GILBERTSON, MOLLIE	Oct-15	11/6/2015	91.08
151600757	GILMORE, KRISTINE	Oct-15	11/6/2015	51.75
151600758	HADLEYS OFFICE PRODUCTS INC	936244-0	11/6/2015	40.98
151600758	HADLEYS OFFICE PRODUCTS INC	934947-0	11/6/2015	188.00
151600758	HADLEYS OFFICE PRODUCTS INC	934676-0	11/6/2015	1,023.00
151600758	HADLEYS OFFICE PRODUCTS INC	933843-0	11/6/2015	2,701.00
151600759	JABLONSKI, JAMIE	OCT2015A	11/6/2015	14.38
151600759	JABLONSKI, JAMIE	Oct-15	11/6/2015	64.84
151600760	JOHANSEN, THOMAS	Oct-15	11/6/2015	18.72
151600761	JOHNSON, EO, INC.	CNIN812082-FS	11/6/2015	120.34
151600761	JOHNSON, EO, INC.	cnin812082	11/6/2015	7,072.75
151600761	JOHNSON, EO, INC.	CNIN812082AD,CH, TO	11/6/2015	2,215.16
151600761	JOHNSON, EO, INC.	CNIN812082 ELEM	11/6/2015	17,815.45
151600761	JOHNSON, EO, INC.	CNIN812137 JH	11/6/2015	5,011.37
151600761	JOHNSON, EO, INC.	CNIN812137JH (07)	11/6/2015	665.59
151600761	JOHNSON, EO, INC.	CNIN812137 SH	11/6/2015	9,164.14
151600762	KNAACK, ROBERT	Nov-15	11/6/2015	60.00
151600763	KOLODZIEJ, HEIDI	Oct-15	11/6/2015	30.00
151600764	KRISS PREMIUM PROD INC	142235	11/6/2015	1,962.45
151600765	LAMP RECYCLERS INC	80424	11/6/2015	1,407.10
151600766	MARSHFIELD BOOK	335416	11/6/2015	129.50
151600766	MARSHFIELD BOOK	335483	11/6/2015	228.00
151600767	MCCLELLAN, HEATHER	Oct-15	11/6/2015	63.92
151600768	MIDLAND PAPER COMPANY, INC.	IN002500067	11/6/2015	820.91
151600768	MIDLAND PAPER COMPANY, INC.	IN00255340	11/6/2015	1,026.83
151600769	MILLER, CRAIG	Oct-15	11/6/2015	122.36
151600770	MMG EMPLOYER SOLUTIONS, INC.	110507	11/6/2015	472.50
151600771	MULL, AARON	Oct-15	11/6/2015	147.20
151600772	OASYS LLC - MARTIN R. SUCHORSKI	1349	11/6/2015	275.00
151600773	OFFICE ENTERPRISES INC	356491	11/6/2015	495.00
151600773	OFFICE ENTERPRISES INC	359590	11/6/2015	38.66
151600774	OMNI GLASS & PAINT INC	0115467-IN	11/6/2015	3,727.00
151600774	OMNI GLASS & PAINT INC	0115466-IN	11/6/2015	2,483.00
151600775	PAXTON PATTERSON	317882	11/6/2015	223.42
151600776	PHALEN, PATRICK	Aug-15	11/6/2015	52.10
151600777	POPHAL, STEVEN	Oct-15	11/6/2015	254.21
151600777	POPHAL, STEVEN	OCT2015A	11/6/2015	35.45
151600778	ROCHESTER, TIMOTHY	Oct-15	11/6/2015	59.33
151600779	SCHILLING, BRYAN	Oct-15	11/6/2015	62.79
151600780	SCHMITZ, APRIL	Oct-15	11/6/2015	118.45
151600781	SCHNEIDER, PATRICIA	Oct-15	11/6/2015	112.01
151600782	SCHOOL SPECIALTY	2.08115E+11	11/6/2015	68.40
151600783	STOSKOPF, JACK	OCT2015A	11/6/2015	117.76
151600784	TEAM SPORTING GOODS INC	AAH064214-AG0	11/6/2015	356.26

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151600785	UMLAUF, BETH	Oct-15	11/6/2015	113.05
151600786	VAN ERT ELECTRIC COMPANY INC.	92559	11/6/2015	5,447.00
151600787	WELSH, CHRISTINE	Oct-15	11/6/2015	72.57
151600788	WI LIBRARY SERVICES	46112	11/6/2015	634.87
151600789	WI PUBLIC SERVICE	1440667932-00000	11/6/2015	66,101.97
151600789	WI PUBLIC SERVICE	1440667932-00000GAS	11/6/2015	1,678.44
151600790	YANG, TOULONG	Sep-15	11/6/2015	20.53
151600791	ZOESCH, DANIELLE	Oct-15	11/6/2015	46.00
				611,011.32

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	40,409,274.10	43,232,800.56	372,419.40
10	A	000	000	711100	000	000	000	GENERAL FUND/PAYROLL CLEARANCE ACCOUNT	0.00	11,577,832.35	10,951,208.95	-626,623.40
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	41,776,205.34	33,005,773.18	6,038,944.37
10	A	000	000	713100	000	000	000	GENERAL FUND/TAXES RECEIVABLE	6,951,431.55	6,951,431.55	19,474,083.00	19,474,083.00
10	A	000	000	713200	000	000	000	GENERAL FUND/ACCOUNTS RECEIVABLE	73,475.63	73,239.38	0.00	236.25
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	4,490,499.14	5,300,499.14	-4,490,000.00
10	L	000	000	811200	000	000	000	GENERAL FUND/ACCOUNTS PAYABLE	-1,137,310.40	6,465,611.73	7,602,922.13	0.00
10	L	000	000	811555	000	000	000	GENERAL FUND/AP P-CARD	0.00	499.14	499.14	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	385,459.54	392,002.59	-41,175.10
10	L	000	000	811611	000	000	000	GENERAL FUND/FICA	-216,339.68	1,645,145.00	1,686,202.24	-175,282.44
10	L	000	000	811612	000	000	000	GENERAL FUND/FEDERAL INCOME TAX	0.00	1,293,120.14	1,157,387.83	-135,732.31
10	L	000	000	811613	000	000	000	GENERAL FUND/STATE INCOME TAX	-59,447.62	925,187.52	919,626.44	-65,008.70
10	L	000	000	811620	000	000	000	GENERAL FUND/RETIREMENT DEDUCTION	-627,630.65	1,819,649.05	1,686,030.78	-761,248.92
10	L	000	000	811622	000	000	000	GENERAL FUND/HDHP - 4K / 8K	0.00	393,188.33	349,725.41	-43,462.92
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	164,824.63	146,687.30	-18,137.33
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	48,109.36	54,954.09	-6,574.59
10	L	000	000	811634	000	000	000	GENERAL FUND/SPOUSE/DEP'DT LIFE INSURANCE	-1,729.22	3,843.38	3,496.50	-2,076.10
10	L	000	000	811635	000	000	000	GENERAL FUND/DEPENDENT CARE - CHPT125	-23,828.81	43,422.76	40,838.24	-26,413.33
10	L	000	000	811636	000	000	000	GENERAL FUND/DENTAL-PPO CHAPTER 125	0.00	19,627.52	17,274.70	-2,352.82
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	11,582.09	10,248.92	-1,333.17

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	24,003.24	21,320.76	-14,223.96
10	L	000	000	811640	000	000	000	GENERAL FUND/UNITED WAY	0.00	6,161.63	5,523.28	-638.35
10	L	000	000	811641	000	000	000	GENERAL FUND/OTHER MEDICAL - CHPT 125	4,930.43	37,217.29	23,621.98	-8,664.88
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	83,146.85	80,060.40	-3,086.45
10	L	000	000	811644	000	000	000	GENERAL FUND/DENTAL INS. - SELF PAY	0.00	3,825.81	0.00	-3,825.81
10	L	000	000	811645	000	000	000	GENERAL FUND/LIFE INS - EMPLOYER CONTR	-13,045.68	26,933.25	32,709.89	-7,269.04
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	12,208.23	10,905.17	-8,079.88
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	2,962.73	2,344.42	-618.31
10	L	000	000	811665	000	000	000	GENERAL FUND/ROTH 403(b)	0.00	16,690.13	14,832.90	-1,857.23
10	L	000	000	811670	000	000	000	GENERAL FUND/TSA'S	0.00	253,117.10	227,514.19	-25,602.91
10	L	000	000	811673	000	000	000	GENERAL FUND/RETIREE HEALTH	0.00	262,200.18	0.00	-262,200.18
10	L	000	000	811674	000	000	000	GENERAL FUND/RETIREE DENTAL	0.00	4,039.16	0.00	-4,039.16
10	L	000	000	811675	000	000	000	GENERAL FUND/RETIREE LIFE	0.00	2,823.16	0.00	-2,823.16
10	L	000	000	811699	000	000	000	GENERAL FUND/MISCELLANEOUS	0.00	42,480.49	38,978.47	-3,502.02
10	L	000	000	811700	000	000	000	GENERAL FUND/INTEREST PAYABLE	-35,814.18	83,388.32	52,411.00	-66,791.50
10	L	000	000	811810	000	000	000	GENERAL FUND/NET PAYROLL PAYABLE	0.00	0.00	0.00	0.00
10	L	000	000	811815	000	000	000	GENERAL FUND/NET EFT PAYABLE	0.00	26,049,191.55	26,049,191.55	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	1,090,991.00	0.00	-1,090,991.00
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	3,230,750.90	3,966,896.27	55,207.46
10	L	000	000	817150	000	000	000	GENERAL FUND/HRA PAYABLE	-418,720.41	1,228,529.92	722,091.02	-925,159.31
10	L	000	000	817200	000	000	000	GENERAL FUND/DENTAL-CLAIMS PAYABLE	-145,571.16	257,834.70	376,551.20	-26,854.66
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	3,139,939.86	2,112,306.03	-1,027,633.83
10	Q	000	000	931700	000	000	000	GENERAL FUND/FUND BALANCE - L.T.D.	0.00	0.00	0.00	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	2,829,546.79	311,439.35	-1,817,742.04
27	A	000	000	711100	000	000	000	SPECIAL EDUCATION FUND/PAYROLL CLEARANCE ACCOUNT	0.00	2,897,635.68	2,611,113.18	-286,522.50
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	274,580.65	405,576.65	130,996.00
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	160,753.12	168,712.19	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	4,332,220.84	4,332,220.84	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	43,810.13	40,045.68	-3,764.45
27	Q	000	000	932000	000	000	000	SPECIAL EDUCATION FUND/FUND BALANCE-CASH FLOW	0.00	0.00	0.00	0.00
27	Q	000	000	936120	000	000	000	SPECIAL EDUCATION FUND/Cont Oblig-Restricted Fund Bal	0.00	0.00	0.00	0.00
27	Q	000	000	936320	000	000	000	SPECIAL EDUCATION FUND/Debt Service Retirement	0.00	0.00	0.00	0.00
27	Q	000	000	936500	000	000	000	SPECIAL EDUCATION FUND/Food Service Fund Balance	0.00	0.00	0.00	0.00
27	Q	000	000	936900	000	000	000	SPECIAL EDUCATION FUND/Fund Balance-Restricted Other	0.00	0.00	0.00	0.00
27	Q	000	000	938900	000	000	000	SPECIAL EDUCATION FUND/Assigned Fund Balance	0.00	0.00	0.00	0.00
27	Q	000	000	939200	000	000	000	SPECIAL EDUCATION FUND/WORKING CAPITAL (CASH FLOW)	0.00	0.00	0.00	0.00
27	Q	000	000	939900	000	000	000	SPECIAL EDUCATION FUND/Unassigned Fund Balance	0.00	1,229,379.69	3,206,412.68	1,977,032.99
27	-	---	---	-----	---	---	---		0.00	11,898,697.54	11,898,697.54	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	537,276.23	380,009.51	586,781.39
50	A	000	000	711100	000	000	000	FOOD SERVICE FUND/PAYROLL CLEARANCE ACCOUNT								0.00	341,441.87	298,263.72	-43,178.15
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	11,442.76	10,205.46	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	236,532.72	238,241.10	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	372,914.60	372,914.60	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	48,012.25	47,828.02	-184.23
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	388,196.08	630,465.25	-478,096.73
50	Q	000	000	936900	000	000	000	FOOD SERVICE FUND/Fund Balance-Restricted Other								0.00	0.00	0.00	0.00
50	Q	000	000	938900	000	000	000	FOOD SERVICE FUND/Assigned Fund Balance								0.00	0.00	0.00	0.00
50	Q	000	000	939200	000	000	000	FOOD SERVICE FUND/WORKING CAPITAL (CASH FLOW)								0.00	0.00	0.00	0.00
50	Q	000	000	939900	000	000	000	FOOD SERVICE FUND/Unassigned Fund Balance								0.00	0.00	0.00	0.00
50	-	---	---	-----	---	---	---									0.00	2,072,983.73	2,072,983.73	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	502,908.94	418,304.75	21,683.10
80	A	000	000	711100	000	000	000	COMMUNITY SERVICE FUND/PAYROLL CLEARANCE ACCOUNT	0.00	270,228.89	249,758.61	-20,470.28
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	150,000.00	150,000.00
80	A	000	000	713200	000	000	000	COMMUNITY SERVICE FUND/ACCOUNTS RECEIVABLE	71,011.10	69,702.34	0.00	1,308.76
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	138,934.61	178,971.61	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	289,080.47	289,080.47	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	21,414.81	20,784.86	-629.95
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	618,482.66	494,328.03	-152,891.63
80	Q	000	000	938900	000	000	000	COMMUNITY SERVICE FUND/Assigned Fund Balance								0.00	0.00	0.00	0.00
80	Q	000	000	939200	000	000	000	COMMUNITY SERVICE FUND/WORKING CAPITAL (CASH FLOW)								0.00	0.00	0.00	0.00
80	Q	000	000	939900	000	000	000	COMMUNITY SERVICE FUND/Unassigned Fund Balance								0.00	0.00	0.00	0.00
80	-	---	---	-----	---	---	---									0.00	1,910,752.72	1,910,752.72	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	110,456,659.26	112,386,292.21	23,984,545.90
Grand Liability Totals				-13,559,210.99	56,086,945.17	61,410,815.80	-8,235,340.36
Grand Equity Totals				-8,495,701.96	42,603,676.16	35,350,172.58	-15,749,205.54
Grand Totals				0.00	209,147,280.59	209,147,280.59	0.00

Number of Accounts: 207

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

REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.
 REPORT TITLE: GENERAL INPUT BUDGET TRANSFERS
 REQUESTED BY: ggadke DATE: 11/12/15
 PROGRAM NAME: fin/3amgip01. TIME: 10:12:53 AM
 COPIES: 1 LPI: 6
 RUN ON SERVER: yes CREATE ASCII FILE: NO

BATCHES SELECTED:	POST DATE	BATCH #	DESCRIPTION
	11/10/2015	15-00081	SH - LA - Communications - Trsfr from Student
	11/10/2015	15-00080	LA - MS - English - Trsfr from General Suppli
	11/10/2015	15-00079	FA - JH - Orchestra - Trsfr from Sheet Music
	11/10/2015	15-00078	funds for 3 substitutes for PE Staff for PD w
	11/10/2015	15-00077	Transfer to purchase equipment
	11/06/2015	15-00076	Transfer To Correct Sub Accounts
	11/04/2015	15-00075	Transfer to pay for mileage from correct Agri
	11/04/2015	15-00074	Money for Discovery United Streaming
	11/04/2015	15-00073	Transfer to pay for DPI registration fee from
	11/04/2015	15-00072	funds for conferences registration
	11/04/2015	15-00071	For Discovery United Streaming
	11/04/2015	15-00070	Transfer to pay for Popcorn Makers out of cor
	11/04/2015	15-00069	Overage Transfer Part II
	11/04/2015	15-00068	Transfer to pay for Exercise ball chairs from
	11/03/2015	15-00067	Overage Transfer
	11/03/2015	15-00066	LA - MS - Reading - Trsfr from Gen Supplies t
	11/03/2015	15-00065	Transferring funds to cover purchase from Fli
	11/03/2015	15-00064	Transfer to pay for Vex robotics competition
	11/03/2015	15-00063	LA - MS - Eng & Rdg - Trsfr from Gen Supplies
	11/03/2015	15-00062	Beth requested transfer from books to periodi
	10/29/2015	15-00061	Karen W. transfer HS money to sub account to
	10/28/2015	15-00059	Karen W trx \$ to MS sub acct to cover MS teac
	10/28/2015	15-00058	WL - JH - Trsfr from Staff Travel to Dues & F
	10/28/2015	15-00057	Reallocation of funds to cover additional cab
	10/28/2015	15-00056	Transfer to pay for WHPE membership renewal f
	10/28/2015	15-00055	Money was budgeted in wrong account.
	10/28/2015	15-00052	New Equipment Needed in Concession Stand to A
	10/26/2015	15-00054	Transfer from general supply account to instr
	10/26/2015	15-00053	ADDITIONAL MONEY NEEDED FOR BASKETBALL UNIFOR

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00081	SH - LA - Communications - Trsfr from Student	2015-2016	11/10/2015	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		Trsfr to cover purchase of envleoples for Kemp	10 E 400 341 256740 000 122 000	11/10/2015	0.00	18.15		
2		Trsfr to cover purchase of envleoples for Kemp	10 E 400 411 122435 000 122 000	11/10/2015	18.15	0.00		
					TOTALS	18.15	18.15	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00080	LA - MS - English - Trsfr from General Suppli	2015-2016	11/10/2015	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		Trsfr to cover purchase of A School Leader's Guide...	10 E 200 411 122000 000 122 000	11/09/2015	0.00	40.56		
2		Trsfr to cover purchase of A School Leader's Guide...	10 E 200 479 122000 000 122 000	11/09/2015	40.56	0.00		
					TOTALS	40.56	40.56	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00079	FA - JH - Orchestra - Trsfr from Sheet Music	2015-2016	11/10/2015	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		Trsfr to cover Jerry's Music Invoice #83631	10 E 300 473 125003 000 125 000	11/09/2015	0.00	25.18		
2		Trsfr to cover Jerry's Music Invoice #83631	10 E 300 411 125003 000 125 000	11/09/2015	25.18	0.00		
					TOTALS	25.18	25.18	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00078	funds for 3 substitutes for PE Staff for PD w	2015-2016	11/10/2015	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		funds for 3 substitutes for PE Staff for PD work 11/9/15	10 E 300 940 143000 000 140 000	11/09/2015	0.00	165.00		
2		funds for 3 substitutes for PE Staff for PD work 11/9/15	10 E 300 140 110000 000 809 207	11/09/2015	156.00	0.00		
3		funds for 3 substitutes for PE Staff for PD work 11/9/15	10 E 300 222 110000 000 809 207	11/09/2015	9.00	0.00		
					TOTALS	165.00	165.00	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
15-00077	Transfer to purchase equipment	2015-2016	11/10/2015	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		Dues and Fees	10 E 102 940 143000 000 140 000	11/06/2015	0.00	60.00	
2		Non Capital Equipment	10 E 102 440 143000 000 140 000	11/06/2015	60.00	0.00	
					TOTALS	60.00	60.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
15-00076	Transfer To Correct Sub Accounts	2015-2016	11/06/2015	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 To Correct Sub Accounts	10 E 809 212 110000 141 809 205	11/05/2015	0.00	210.00	
2		Transfer To Correct Sub Accounts	10 E 809 212 110000 141 809 207	11/05/2015	100.00	0.00	
3		Transfer To Correct Sub Accounts	10 E 809 222 110000 141 809 207	11/05/2015	100.00	0.00	
4		Transfer To Correct Sub Accounts	10 E 809 230 110000 141 809 207	11/05/2015	10.00	0.00	
					TOTALS	210.00	210.00
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
15-00075	Transfer to pay for mileage from correct Agri	2015-2016	11/04/2015	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 to pay for mileage from correct Agriculture account	10 E 400 440 131000 000 131 000	11/04/2015	0.00	86.83	
2		Transfer to pay for mileage from correct Agriculture account	10 E 400 342 131000 000 131 000	11/04/2015	86.83	0.00	
					TOTALS	86.83	86.83
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
15-00074	Money for Discovery United Streaming	2015-2016	11/04/2015	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		Money for the Discovery United Streaming Account.	10 E 104 432 222200 000 220 000	11/04/2015	0.00	2,264.31	
2		Money for Discovery United Streaming Account.	10 E 104 439 222200 000 220 000	11/04/2015	2,264.31	0.00	
					TOTALS	2,264.31	2,264.31
<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>		
15-00073	Transfer to pay for DPI registration fee from	2015-2016	11/04/2015	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 to pay for DPI registration fee from correct account	10 E 809 342 136000 400 809 000	11/04/2015	0.00	10.00	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00073	Transfer to pay for DPI registration fee from	2015-2016	11/04/2015	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>	
	. . . CONTINUED							
	2		Transfer to pay for DPI registration fee from correct account	10 E 809 940 136000 400 809 000	11/04/2015	10.00	0.00	
					TOTALS	10.00	10.00	
15-00072	funds for conferences registration	2015-2016	11/04/2015	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		funds for conferences registration	10 E 300 342 241000 000 241 000	11/04/2015	0.00	468.00	
	2		funds for conference registration	10 E 300 940 241000 000 241 000	11/04/2015	468.00	0.00	
					TOTALS	468.00	468.00	
15-00071	For Discovery United Streaming	2015-2016	11/04/2015	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		Money to go towards United Streaming.	10 E 102 432 222200 000 220 000	11/04/2015	0.00	569.86	
	2		Extra Money for United Streaming.	10 E 102 439 222200 000 220 000	11/04/2015	569.86	0.00	
					TOTALS	569.86	569.86	
15-00070	Transfer to pay for Popcorn Makers out of cor	2015-2016	11/04/2015	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 to pay for Popcorn Makers out of correct account	10 E 300 415 135000 000 135 000	11/04/2015	0.00	42.01	
	2		Transfer to pay for Popcorn Makers out of correct account	10 E 300 440 135000 000 135 000	11/04/2015	42.01	0.00	
					TOTALS	42.01	42.01	
15-00069	Overage Transfer Part II	2015-2016	11/04/2015	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 to from 435	10 E 108 439 222200 000 220 000	11/03/2015	388.39	0.00	
	2		Transfer from, to 439	10 E 108 435 222200 000 220 000	11/03/2015	0.00	388.39	
					TOTALS	388.39	388.39	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
15-00068	Transfer to pay for Exercise ball chairs from	2015-2016	11/04/2015	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 to pay for Exercise ball chairs from correct account	10 E 200 411 132000 000 132 000	11/03/2015	0.00	14.06
2		Transfer to pay for Exercise ball chairs from correct account	10 E 200 440 132000 000 132 000	11/03/2015	14.06	0.00
TOTALS					14.06	14.06

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
15-00067	Overage Transfer	2015-2016	11/03/2015	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		Library Books Account - Transfer from this account to cover overage	10 E 108 432 222200 000 220 000	11/02/2015	0.00	388.39
2		Library Automation - Transfer to this account to cover overage	10 E 108 435 222200 000 220 000	11/02/2015	388.39	0.00
TOTALS					388.39	388.39

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
15-00066	LA - MS - Reading - Trsfr from Gen Supplies t	2015-2016	11/03/2015	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		Trsf to cover 2 copies of A School leader's Guide to Standards-Based Grading - Thompson	10 E 200 411 122110 000 122 000	11/02/2015	0.00	40.56
2		Trsf to cover 2 copies of A School leader's Guide to Standards-Based Grading - Thompson	10 E 200 479 122110 000 122 000	11/02/2015	40.56	0.00
TOTALS					40.56	40.56

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
15-00065	Transferring funds to cover purchase from Fli	2015-2016	11/03/2015	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		Remaining balance on Flipster invoice, Service Charge	10 E 400 432 222200 000 220 000	11/03/2015	0.00	30.23
2		Remaining Balance on Flipster invoice, Service Charge	10 E 400 434 222200 000 220 000	11/03/2015	30.23	0.00
TOTALS					30.23	30.23

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
15-00064	Transfer to pay for Vex robotics competition	2015-2016	11/03/2015	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 to pay for Vex robotics competition kit from correct account	10 E 400 417 136230 000 136 000	10/30/2015	0.00	14.36
2		Transfer to pay for Vex robotics competition kit from correct account	10 E 400 411 136230 000 136 000	10/30/2015	14.36	0.00
TOTALS					14.36	14.36

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
15-00063	LA - MS - Eng & Rdg - Trsfr from Gen Supplies	2015-2016	11/03/2015	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		Trsf to cover 2 copies of On Your Mark: Challenging the Conventions of Grading and Reporting - Thompson	10 E 200 411 122000 000 122 000	10/30/2015	0.00	32.94
2		Trsf to cover 2 copies of On Your Mark: Challenging the Conventions of Grading and Reporting - Thompson	10 E 200 479 122000 000 122 000	10/30/2015	32.94	0.00
3		Trsf to cover 2 copies of On Your Mark: Challenging the Conventions of Grading and Reporting - Thompson	10 E 200 411 122110 000 122 000	10/30/2015	0.00	32.94
4		Trsf to cover 2 copies of On Your Mark: Challenging the Conventions of Grading and Reporting - Thompson	10 E 200 479 122110 000 122 000	10/30/2015	32.94	0.00
TOTALS					65.88	65.88

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>	
15-00062	Beth requested transfer from books to periodi	2015-2016	11/03/2015	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		Beth requested transfer from books to periodicals	10 E 200 432 222200 000 220 000	10/30/2015	0.00	71.00
2		Beth requested transfer from books to periodicals	10 E 200 434 222200 000 220 000	10/30/2015	71.00	0.00
TOTALS					71.00	71.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00061	Karen W. transfer HS money to sub account to	2015-2016	10/29/2015	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		Karen W. transfer HS money to sub account to cover teacher sub pay for PE Meeting	10 E 400 342 143000 000 140 000	10/28/2015	0.00	55.98		
2		Karen W. transfer HS money to sub account to cover teacher sub pay for PE Meeting	10 E 400 140 110000 000 809 207	10/28/2015	52.00	0.00		
3		Karen W. transfer HS money to sub account to cover teacher sub pay for PE Meeting	10 E 400 222 110000 000 809 207	10/28/2015	3.98	0.00		
TOTALS					55.98	55.98		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00059	Karen W trx \$ to MS sub acct to cover MS teac	2015-2016	10/28/2015	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		Karen W trx \$ to MS sub acct to cover MS teacher sub pay for PE mtg on Nov 2	10 E 200 342 143000 000 140 000	10/27/2015	0.00	167.94		
2		\$13 p/h Karen W trx \$ to MS sub acct to cover MS teacher sub pay for PE mtg on Nov 2	10 E 200 140 110000 000 809 207	10/27/2015	156.00	0.00		
3		FICA Karen W trx \$ to MS sub acct to cover MS teacher sub pay for PE mtg on Nov 2	10 E 200 222 110000 000 809 207	10/27/2015	11.94	0.00		
TOTALS					167.94	167.94		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00058	WL - JH - Trsfr from Staff Travel to Dues & F	2015-2016	10/28/2015	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		Trsfr to Cover WAFLT Conference Membership & Registration Fees	10 E 300 342 123000 000 123 000	10/26/2015	0.00	95.00		
2		Trsfr to Cover WAFLT Conference Membership & Registration Fees	10 E 300 940 123000 000 123 000	10/26/2015	95.00	0.00		
TOTALS					95.00	95.00		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00057	Reallocation of funds to cover additional cab	2015-2016	10/28/2015	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		Non capital equipment	10 E 814 440 266000 000 232 000	10/23/2015	0.00	4,000.00		
2		Equipment components	10 E 814 460 266000 000 232 000	10/23/2015	4,000.00	0.00		
TOTALS					4,000.00	4,000.00		

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
15-00056	Transfer to pay for WHPE membership renewal f	2015-2016	10/28/2015	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>
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BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
15-00056	Transfer to pay for WHPE membership renewal f	2015-2016	10/28/2015	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED						
1		From: service@paypal.com <service@paypal.com> Sent: Wednesday, October 21, 2015 8:07 AM To: Melissa Meyer Subject: Your payment to WHPE Send Money, Pay Online or Set Up a Merchant Account - PayPal PayPal is the faster, safer way to send money, make an online payment, receive money or set up a merchant account. Read more... You sent a payment of \$60.00 USD to WHPE. Oct 21, 2015 06:07:16 PDT Receipt No:0016-3322-9682-7792 Hello Melissa Meyer, This charge will appear on your credit card statement as payment to PAYPAL *WHPE. Merchant information: WHPE whpe@uwlax.edu http://www.whpe.us 800-441-4568 Instructions to merchant: None provided Shipping information: Melissa Meyer 6300 Alderson weston, WI 54476 United States Shipping method: Not specified Description Unit price Qty Amount Professional Membership \$60.00 USD 1 \$60.00 USD Discount: -\$0.00 USD Total: \$60.00 USD Receipt No: 0016-3322-9682-7792 Please keep this receipt number for future reference. You'll need it if you contact customer service at WHPE or PayPal. Use PayPal next time! It looks as if you already have a PayPal account. When you shop online, it's faster and easier to check out with PayPal. Your financial information is securely stored and never shared with merchants when you pay. Help Security Center Please don't reply to this email. It'll just confuse the computer that sent it and you won't get a response. Copyright (C) 2015 PayPal, Inc. All rights reserved. PayPal is located at 2211 N. First St., San Jose, CA 95131. Transfer to pay for WHPE membership renewal from correct account	10 E 300 415 135000 000 135 000	10/21/2015	0.00	60.00

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00056	Transfer to pay for WHPE membership renewal f	2015-2016	10/28/2015	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>	
	. . . CONTINUED							
	2		Transfer to pay for WHPE membership renewal from correct account	10 E 300 940 135000 000 135 000	10/21/2015	60.00	0.00	
					TOTALS	60.00	60.00	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00055	Money was budgeted in wrong account.	2015-2016	10/28/2015	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		Funds were budgeted in wrong account.	80 E 861 440 253300 000 300 000	10/20/2015	0.00	1,580.00	
	2		Funds were budgeted in wrong account.	80 E 861 440 393000 000 300 000	10/20/2015	1,580.00	0.00	
					TOTALS	1,580.00	1,580.00	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00052	New Equipment Needed in Concession Stand to A	2015-2016	10/28/2015	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		Funds not need to Purchase iPad updates.	80 E 861 413 393000 000 300 000	10/28/2015	0.00	4,000.00	
	2		Equipment Purchase	80 E 861 551 253300 000 300 000	10/28/2015	4,000.00	0.00	
					TOTALS	4,000.00	4,000.00	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00054	Transfer from general supply account to instr	2015-2016	10/26/2015	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 general supply account to instructional software account for unexpected purchase of 5 MeMoves licenses.	27 E 809 411 158000 341 809 000	10/19/2015	0.00	420.00	
	2		Transfer from general supply account to instructional software account for unexpected purchase of 5 MeMoves licenses.	27 E 809 435 158000 341 809 000	10/19/2015	420.00	0.00	
					TOTALS	420.00	420.00	

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>			
15-00053	ADDITIONAL MONEY NEEDED FOR BASKETBALL UNIFOR	2015-2016	10/26/2015	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		ADDITIONAL MONEY NEEDED FOR BASKETBALL UNIFORMS	10 E 300 411 162000 000 160 000	10/19/2015	0.00	28.55	
	2		ADDITIONAL MONEY NEEDED FOR BASKETBALL UNIFORMS	10 E 300 420 162000 000 160 000	10/19/2015	28.55	0.00	
					TOTALS	28.55	28.55	

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

November 2, 2015

Kristine A Gilmore, District Administrator
D C Everest Area School District
6300 Alderson Street
Weston, WI 54476

Dear Ms. Gilmore:

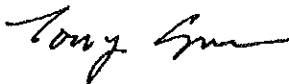
I am pleased to announce approval of your 2015-16 application funded under the Carl D. Perkins Career and Technical Education Improvement Act of 2006. Your total award is \$40,851.

In December we will calculate unspent money from the previous grant year (2014-15) and reallocate that carryover; therefore, your allocation may increase in December. The terms and conditions of the assurances outlined in your application must be followed, and any periodic reports requested by the Department of Public Instruction (DPI) must be submitted in a timely manner.

The D C Everest Area School District is to be commended for its interest and effort in developing programs of study that strengthen the connection between career and technical education programs and the skills needed to ensure our students are career and college ready. We look forward to working with you to develop, expand, and improve secondary career and technical education programs in Wisconsin.

Please contact your DPI Carl Perkins liaison consultant, Brent Kindred, at 608-266-2683, with any questions or concerns. Financial claims should be directed to Eric Busse, federal programs accountant, at (608) 267-9199 or eric.busse@dpi.wi.gov. The final expenditure report is due to the Department of Public Instruction by September 30, 2016.

Sincerely,



Tony Evers, PhD
State Superintendent

TE:db

Enclosure: Notification of Federal Grant Subaward

c: Aaron Hoffman, LVEC/CTE Coordinator
Brent Kindred, CPA Liaison Consultant, DPI
Eric Busse, Federal Programs Accountant, DPI



D.C. Everest Area School District

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

Aaron Nelson
Finance Manager

MISSION STATEMENT

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

TO: Jack E. Stoskopf, Jr., Assistant Superintendent Business/Personnel Services
FROM: Aaron Nelson, Finance Manager
RE: 2014-15 Financial Audit
DATE: 11/04/2015

Attached are the final Audit Report and Independent Auditors Governance report for the past school year completed by Hawkins Ash CPA's LLP. The audit was an unmodified opinion, which in audit terminology is a good meaning.

The district's audited fund balance is \$7,746,600 which is up \$178,006 from the start of the 2014-15 school year. This equates to 11.2% of total revenues. Of this fund balance \$340,000 is reserved to pay employee benefit obligations. The remaining \$7,406,600 is designated as unassigned for the purpose of reducing cash flow borrowing and meeting unexpected emergencies.

I recommend the school board accept this audit report.

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

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2015

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D.C. EVEREST AREA SCHOOL DISTRICT

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MEMBERS OF THE BOARD OF EDUCATION

President	Diane Stroik
Vice President	Jason Jablonski
Treasurer	Joshua Dickerson
Clerk	Rita Kasten
Member	Helen Ackermann
Member	Larry Schaefer
Member	Yee Leng Xiong
Superintendent	Kristine Gilmore
Assistant Superintendent	Jack Stoskopf
Assistant Superintendent	Mary Jo Lechner
Finance Manager	Aaron Nelson

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the D.C. Everest Area School District has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2015, on our consideration of the D.C. Everest Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering D.C. Everest Area School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP

Handwritten signature of Hawkins Ash CPAs, LLP in cursive script.

Manitowoc, Wisconsin
October 28, 2015

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



D.C. Everest Area School District

6300 Alderson Street
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Aaron Nelson
Finance Manager

MISSION STATEMENT

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

Management's Discussion and Analysis Fiscal Year Ending June 30, 2015

The following discussion and analysis is of the D.C. Everest Area School District's annual financial performance during the fiscal year ending June 30, 2015. Please read it in conjunction with the District's financial statements immediately following this section.

The Management's Discussion and Analysis (MD&A) is Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between this reported fiscal year and the prior fiscal year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- Total governmental general revenues based off the Statement of Activities were \$69,010,777 to include \$23,786,552 of property taxes and \$41,639,208 of general state and federal aid. Total governmental activities expenditures were \$72,226,587 including \$36,704,245 for direct instruction.
- The District's net assets, per the Statement of Net Position, increased by \$4,937,047.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The *Statement of Net Position and Statement of Activities* provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information as well as information for the just-completed fiscal year.

- The remaining statements are *fund financial statements* that focus on individual parts of the District. Fund statements generally report operations in more detail than the district-wide statements.

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

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

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

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

DISTRICT-WIDE STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

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

The District has two kinds of funds:

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

FINANCIAL ANALYSIS

The District as a Whole

Table 1 provides a summary of the District's net position for the year ended June 30, 2015 compared with the prior year. The District's total assets and deferred outflows of resources were \$91,246,342. This District's total liabilities were \$45,586,585. The District's net assets were \$45,659,757. The District's combined net position increased by \$16,034,858. Of this increase, \$11,097,811 is due to the new reporting requirements of GASB Statement No. 68. This new requirement improves accounting and financial reporting by state and local governments for pensions (WRS).

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

	Governmental Activities	
	As of June 30, 2014	As of June 30, 2015
Current and other assets	\$ 27,392,234	\$ 30,490,832
Capital assets	51,463,077	55,640,683
Deferred Outflow of Resources	183,225	5,114,827
Total Assets	79,038,536	91,246,342
Current liabilities	18,153,461	18,319,137
Long-term liabilities	31,260,176	27,267,448
Total Liabilities	49,413,637	45,586,585
Net assets		
Invested in capital assets, net of related debt	22,500,771	26,408,137
Restricted	1,840,806	2,394,781
Unrestricted	5,283,322	16,856,839
Total Net Assets	\$ 29,624,899	\$ 45,659,757
Increase (Decrease)		\$16,034,858

The District as a Whole (continued)

Table 2 provides summarized operating results and their impact on net position. The District relies primarily on state and federal aids (54%) and property taxes (31%) of total revenues to fund governmental activities. These two funding sources make up (85%) of the total revenues. Program revenues accounted for 11% of total revenue for the year with other revenues comprising the balance of revenue.

The District's total revenues were \$77,163,634 for the year ended June 30, 2015.

The total cost of all programs and services was \$72,226,587. The district experienced an increase in net assets of \$4,937,047. The District's expenses are predominantly related to educating and caring for students. Those costs not directly related to instruction are incurred in support of the instructional mission.

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

	Governmental Activities	
	As of June 30, 2014	As of June 30, 2015
Revenues:		
Program Revenues		
Charges for Services	\$ 2,248,408	\$ 2,946,375
Grants and Contributions	5,139,832	5,206,482
General Revenues		
Property Taxes	24,256,853	23,826,837
State Aid - Formula Grants	38,996,585	41,639,208
Other	2,144,839	3,544,732
Total Revenues	\$ 72,786,517	\$ 77,163,634
Expenses:		
Instruction	39,924,315	36,704,245
Pupil and Instructional Services	6,310,934	6,674,226
Administration and Business	19,450,835	24,176,247
Interest and Other	1,300,497	1,069,162
Other Expenses	2,903,147	3,602,707
Total Expenses	\$ 69,889,728	\$ 72,226,587
Change in assets from operations	2,896,789	4,937,047
Net Special and Extraordinary Items	-	-
Change in net assets	\$ 2,896,789	\$ 4,937,047

Net Cost of Governmental Activities.

Table 3 presents the cost of the major district activities. The table reports each activities net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost reflects the financial burden that was placed on the District's taxpayers by each of these functions.

The net cost of all governmental activities this year was \$64,073,730.

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

	Net Cost of Services 2014	Net Cost of Services 2015
Expenses		
Instruction	\$ 36,248,851	\$ 32,438,948
Pupil and Instructional Services	6,113,606	6,445,013
Administration and Business	16,855,867	21,625,394
Interest on Debt	1,300,497	1,069,162
Other	1,982,667	2,495,213
Total	\$ 62,501,488	\$ 64,073,730

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into three categories:

- * Implementing budgets for specially funded projects, which include both federal and state grants.
- * Increasing appropriations for significant unbudgeted costs.
- * Reallocating the budget between functional lines.

The District prepares and reviews an interim budget in spring for the subsequent year. Consistent with current state statutes and regulations, an original budget is adopted in October following determination of official enrollment and certification of general state aids. Generally, the original budget is not significantly modified.

The District's General Fund for 2014-15 showed an equity increase by \$178,006 resulting in a fund balance of \$7,746,600, 11.2% of revenues.

- Actual General Fund revenues including Fund 27 were \$69,269,604.
- Actual General Fund expenditures including Fund 27 were \$69,091,598.

The District's Total Governmental Fund for 2014-15 showed an equity decrease by \$2,839,951 resulting in a fund balance of \$9,801,381, 12.3% of revenues.

- Actual Governmental Fund revenues and other financing sources were \$79,642,864.
- Actual Governmental Fund expenditures were \$82,482,815.

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

- Fund 10 – Increase in fund balance.
- Fund 21 – Increase in fund balance due to Fund 80 transfer.
- Fund 49 – Expenditure of funds for technology project.
- Fund 80 – Decrease in fund balance due to Fund 21 transfer.

Capital Assets

At the end of the fiscal year, the District had over \$55.6 million in a broad range of net capital assets, including land, sites & improvements, buildings, and equipment. Total accumulated depreciation on these assets exceeds \$30.8 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$6,456,144.
- Asset deletions during this fiscal year for governmental activities totaled \$204,982.
- The District recognized depreciation expense of \$2,073,556 for Governmental Activities during this fiscal year.

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

	2014 Governmental Activities	2015 Governmental Activities
Land	\$ 527,500	\$ 527,500
Sites and Improvements	3,758,300	3,758,300
Buildings	70,330,597	70,463,365
Furniture, Equipment & Vehicles	5,564,000	11,682,394
Accumulated Depreciation	(28,717,320)	(30,790,876)
Total Capital Assets	\$ 51,463,077	\$ 55,640,683

Long-Term Debt

At year-end the District had \$29,205,000 in general obligation debt, a decrease of 14.9% from the prior year. Additional information about the District's long-term liabilities is presented in the financial statements.

Table 5
D.C. Everest Area School District
Outstanding Long-Term Obligations

	Total School District June 30		Total % Change
	2014	2015	
General Obligation Bonds	\$ 30,820,000	\$ 26,380,000	-14.4%
Taxable Note	3,500,000	2,825,000	-19.3%
	<u>\$ 34,320,000</u>	<u>\$ 29,205,000</u>	<u>-14.9%</u>

- The District retired \$4,440,000 of outstanding general obligation bonds.
- The District retired \$675,000 of outstanding notes.
- The district currently has a Standard & Poor’s rating of AA.

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

Factors Bearing on the District’s Future

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

- In the 2015-16 school year, the district 4-K program is in its 3rd year. The current enrollment in the program is approximately 350 students. For revenue limit purposes the district is able to fully recognize the 4-K student count for district funding.
- In the 2015-16 school year, the district has levied to its maximum. This will make future school budgets more challenging if the State of Wisconsin continues to provide little or no FTE funding increases.
- In the 2015-16 school year, per pupil FTE has decreased by around 36. This will be monitored closely due to future school funding.
- In the 2015-16 school year, the Private School Voucher Program has been expanded statewide. This new program will shift what would have potentially been district funds to private schools. In its first year, DPI reported that 18 students are participating in this program. This will closely be monitored in future years.
- With the implementation of Act 10 in the State of Wisconsin, the district does not anticipate any significant labor negotiation issues.
- An actuarial study by Willis of Wisconsin, Inc. in March 2015, determined the Actuarial Accrued Liability as of 6/30/15 to be \$13,102,943. The Trust Fund is currently funded at 45.2% with an accumulated reserve of \$5,920,687 to offset this liability.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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

**BASIC
FINANCIAL STATEMENTS**

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

**DISTRICT-WIDE
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2015

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and investments	\$ 15,017,279
Receivables	
Accounts	145,724
Taxes	6,951,432
Due from other governments	1,046,157
Prepaid expenses	1,231,867
Wisconsin Retirement System net pension	6,098,373
Capital assets (net of accumulated depreciation)	
Capital assets not being depreciated	527,500
Capital assets being depreciated	<u>55,113,183</u>
TOTAL ASSETS	<u>86,131,515</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System pension	<u>5,114,827</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>5,114,827</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
	<u><u>91,246,342</u></u>
 LIABILITIES	
Short-term notes payable	5,300,000
Accounts payable	1,187,015
Self insurance claims payable	157,271
Accrued liabilities	
Payroll, payroll taxes, insurance	6,536,749
Interest	217,088
Deposits payable	65,522
Unearned revenue	76,840
Current portion of long-term obligations	4,778,652
Noncurrent portion of long-term obligations	<u>27,267,448</u>
TOTAL LIABILITIES	<u>45,586,585</u>
 NET POSITION	
Net investment in capital assets	26,408,137
Restricted for	
General fund	340,000
Special revenue	1,330,933
Debt service	470,193
Capital projects	253,655
Unrestricted	<u>16,856,839</u>
TOTAL NET POSITION	<u>45,659,757</u>
 TOTAL LIABILITIES AND NET POSITION	 <u><u>\$ 91,246,342</u></u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2015

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular instruction	\$ 24,489,413	\$ 630,731	\$ 79,414	\$ (23,779,268)
Vocational instruction	1,965,832	38,856	39,843	(1,887,133)
Special instruction	6,751,174	-	3,339,637	(3,411,537)
Other instruction	3,497,826	136,816	-	(3,361,010)
Total instruction	<u>36,704,245</u>	<u>806,403</u>	<u>3,458,894</u>	<u>(32,438,948)</u>
Support services				
Pupil services	3,180,866	-	-	(3,180,866)
Instructional staff services	3,493,360	-	229,213	(3,264,147)
General administration services	532,607	-	-	(532,607)
Building administration services	4,800,418	-	-	(4,800,418)
Business services	15,805,033	1,054,451	1,496,297	(13,254,285)
Central services	2,615,338	105	-	(2,615,233)
Insurance	422,851	-	-	(422,851)
Interest and other	1,069,162	-	-	(1,069,162)
Other support services	166,016	-	-	(166,016)
Community services	745,489	1,085,416	22,078	362,005
Total support services	<u>32,831,140</u>	<u>2,139,972</u>	<u>1,747,588</u>	<u>(28,943,580)</u>
Non-program transactions	2,691,202	-	-	(2,691,202)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 72,226,587</u>	<u>\$ 2,946,375</u>	<u>\$ 5,206,482</u>	<u>(64,073,730)</u>
General revenues				
Taxes				
Property taxes				
				23,786,552
Other taxes				
				40,285
State and federal aids not restricted to specific functions				
				41,639,208
Interest and investment earnings				
				50,078
Miscellaneous				
				3,494,654
Total general revenues				
				<u>69,010,777</u>
CHANGE IN NET POSITION				
				4,937,047
NET POSITION - BEGINNING OF YEAR				
				29,624,899
CHANGE IN ACCOUNTING PRINCIPLE				
				11,097,811
NET POSITION - END OF YEAR				
				<u>\$ 45,659,757</u>

The accompanying notes are an integral part of these statements.

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

**FUND
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2015

	GENERAL FUND	DEBT SERVICE FUNDS		TOTAL	TOTAL
		NON-REFERENDUM	REFERENDUM APPROVED	NONMAJOR GOVERNMENTAL FUNDS	GOVERNMENTAL FUNDS
ASSETS					
Cash and investments	\$ 13,060,065	\$ 57,688	\$ 412,505	\$ 1,487,021	\$ 15,017,279
Receivables					
Accounts	73,476	-	-	72,248	145,724
Taxes	6,951,432	-	-	-	6,951,432
Due from other funds	-	-	-	200,000	200,000
Due from other governments	982,118	-	-	64,039	1,046,157
TOTAL ASSETS	21,067,091	57,688	412,505	1,823,308	23,360,592
LIABILITIES					
Short term note payable	5,300,000	-	-	-	5,300,000
Accounts payable	1,145,270	-	-	41,745	1,187,015
Self insurance claims payable	157,271	-	-	-	157,271
Accrued payroll liabilities	6,482,136	-	-	54,613	6,536,749
Accrued interest	35,814	-	-	-	35,814
Due to other funds	200,000	-	-	-	200,000
Deposits payable	-	-	-	65,522	65,522
Unearned revenue	-	-	-	76,840	76,840
TOTAL LIABILITIES	13,320,491	-	-	238,720	13,559,211
FUND BALANCES					
Restricted	340,000	57,688	412,505	1,584,588	2,394,781
Assigned	4,271	-	-	-	4,271
Unassigned	7,402,329	-	-	-	7,402,329
TOTAL FUND BALANCES	7,746,600	57,688	412,505	1,584,588	9,801,381
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,067,091	\$ 57,688	\$ 412,505	\$ 1,823,308	

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

Prepaid other post employment benefit obligations are not current financial resources and are not reported in the fund statements. 1,231,867

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

Governmental capital asset	\$ 86,431,559	
Governmental accumulated depreciation	(30,790,876)	55,640,683

Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources are not current financial resources and are not reported in fund statements. 11,213,200

Long-term liabilities are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:

General obligation debt	\$ (29,205,000)	
Premium	(653,005)	
Capital leases	(2,099,541)	
Accrued interest	(181,274)	
Vested employee benefits	(88,554)	(32,227,374)

Total net position - governmental activities **\$ 45,659,757**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	GENERAL FUND	DEBT SERVICE FUNDS		TOTAL NONMAJOR	TOTAL
		NON-REFERENDUM	REFERENDUM APPROVED	GOVERNMENTAL FUNDS	GOVERNMENTAL FUNDS
REVENUES					
Property taxes	\$19,116,454	\$ 1,102,967	\$ 3,457,416	\$ 150,000	\$ 23,826,837
Other local sources	449,565	-	1,585	2,242,623	2,693,773
Interdistrict sources	1,522,906	-	-	10,678	1,533,584
Intermediate sources	396,219	-	-	-	396,219
State sources	43,084,468	-	-	51,819	43,136,287
Federal sources	2,025,683	-	-	1,205,992	3,231,675
Other sources	433,548	-	1,398,505	551,575	2,383,628
TOTAL REVENUES	67,028,843	1,102,967	4,857,506	4,212,687	77,202,003
EXPENDITURES					
Current					
Instruction					
Regular instruction	28,533,704	-	-	8,103	28,541,807
Vocational instruction	1,912,133	-	-	-	1,912,133
Special instruction	6,748,741	-	-	-	6,748,741
Other instruction	3,454,241	-	-	-	3,454,241
Total instruction	40,648,819	-	-	8,103	40,656,922
Support services					
Pupil services	3,190,589	-	-	-	3,190,589
Instructional staff services	3,436,493	-	-	-	3,436,493
General administration services	504,942	-	-	-	504,942
Building administration services	2,564,732	-	-	-	2,564,732
Business services	8,608,476	-	-	5,912,398	14,520,874
Central services	1,896,307	-	-	905	1,897,212
Insurance	422,851	-	-	-	422,851
Other support services	166,554	-	-	-	166,554
Community services	-	-	-	745,544	745,544
Total support services	20,790,944	-	-	6,658,847	27,449,791
Non-program transactions	2,141,202	-	-	550,000	2,691,202
Debt service					
Principal	689,597	985,000	4,130,000	-	5,804,597
Interest	94,566	107,838	705,126	-	907,530
Other	19,668	-	66,005	-	85,673
Total debt service	803,831	1,092,838	4,901,131	-	6,797,800
Capital outlay	4,706,802	-	-	180,298	4,887,100
TOTAL EXPENDITURES	69,091,598	1,092,838	4,901,131	7,397,248	82,482,815
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,062,755)	10,129	(43,625)	(3,184,561)	(5,280,812)
OTHER FINANCING (USES) SOURCES					
Net transfer (to) from other funds	(200,100)	-	-	200,100	-
Capital lease proceeds	2,440,861	-	-	-	2,440,861
TOTAL OTHER FINANCING (USES) SOURCES	2,240,761	-	-	200,100	2,440,861
NET CHANGE IN FUND BALANCE	178,006	10,129	(43,625)	(2,984,461)	(2,839,951)
FUND BALANCE - BEGINNING OF YEAR	7,568,594	47,559	456,130	4,569,049	12,641,332
FUND BALANCE - END OF YEAR	\$ 7,746,600	\$ 57,688	\$ 412,505	\$ 1,584,588	\$ 9,801,381

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

Net change in fund balances - total governmental funds \$ (2,839,951)

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

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

Capital outlay reported in fund statements	\$	4,887,100	
Capital outlay reported as other expenses in fund statements		1,569,044	
Depreciation expense reported in the statement of activities		(2,230,511)	
Net book value of capital assets disposed		<u>(48,027)</u>	
Amount by which capital outlays are greater than depreciation in the current period:			4,177,606

The amount of the loan is reported in the governmental funds as a source of financing. In the statement of net position however, loans are not reported as a financing source, but rather constitute a long-term liability. The amount of loans reported in the governmental funds statement is:

(2,440,861)

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

This year the accrual of these benefits decreased by: 234,595

Certain revenues are unearned in the governmental funds because they are not available to pay current period expenditures. In the statement of activities these are recorded as revenue in the current year.

Unearned revenue recognized in the statement of activities (38,369)

Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources changes:

115,389

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

Amount of long-term debt principal payments in the current year is: 5,804,597

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

Amount of interest and other debt costs paid during the current period is	\$	993,203	
Amount of interest and other debt costs accrued during the current period is		<u>(1,069,162)</u>	
Interest paid is less than interest accrued by:			<u>(75,959)</u>

Change in net position - governmental activities \$ 4,937,047

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2015

	<u>AGENCY FUND</u>		<u>TRUST FUND</u>	
	<u>STUDENT ACTIVITY</u>	<u>PRIVATE PURPOSE EXPENDABLE</u>	<u>PRIVATE PURPOSE NONEXPENDABL</u>	<u>EMPLOYEE BENEFIT</u>
ASSETS				
Cash	\$ 227,041	\$ -	\$ -	\$ -
Investments	134,620	136,517	103,282	5,920,687
TOTAL ASSETS	<u>361,661</u>	<u>136,517</u>	<u>103,282</u>	<u>5,920,687</u>
 LIABILITIES				
Due to student organizations:	<u>361,661</u>	-	-	-
TOTAL LIABILITIES	<u>361,661</u>	<u>-</u>	<u>-</u>	<u>-</u>
 NET POSITION				
Net position held in trus	-	136,517	103,282	5,920,687
TOTAL LIABILITIES AND NET POSITION	<u>\$ 361,661</u>	<u>\$ 136,517</u>	<u>\$ 103,282</u>	<u>\$ 5,920,687</u>

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2015

	TRUST FUND		
	PRIVATE PURPOSE EXPENDABLE	PRIVATE PURPOSE NONEXPENDABLE	EMPLOYEE BENEFIT
ADDITIONS			
Investment income	\$ 226	\$ 80	\$ 77,810
Contributions	2,909	-	1,272,021
Miscellaneous income	10,275	-	-
TOTAL ADDITIONS	<u>13,410</u>	<u>80</u>	<u>1,349,831</u>
DEDUCTIONS			
Disbursements	21,293	2,500	1,275,606
TOTAL DEDUCTIONS	<u>21,293</u>	<u>2,500</u>	<u>1,275,606</u>
CHANGE IN NET POSITION	(7,883)	(2,420)	74,225
NET POSITION - BEGINNING OF YEAR	<u>144,400</u>	<u>105,702</u>	<u>5,846,462</u>
NET POSITION - END OF YEAR	<u>\$ 136,517</u>	<u>\$ 103,282</u>	<u>\$ 5,920,687</u>

The accompanying notes are an integral part of these statements.

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

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - Summary of Significant Accounting Policies

The financial statements of the D.C. Everest Area School District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

Reporting Entity - The D.C. Everest Area School District is organized as a common school district. The District, governed by a seven member elected school board, operates grades K through 12 and is comprised of all or parts of twelve taxing districts.

The District's basic financial statements do not include any components units, as defined in GASB 14 and amended by GASB 39 and GASB 61, as there are no organizations which meet the criterion. The criterion for including a legally separate organization as a component unit is the degree of financial accountability the District has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting entity as a component unit.

The following circumstances set forth the District's financial accountability for a legally separate organization: the District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the District. The District may be financially accountable if an organization is fiscally dependent on the District regardless of whether the organization has (1) a separately-elected governing body, (2) a governing body appointed by a higher level of government, or (3) a jointly-appointed governing body. In addition, the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading.

Basis Of Presentation

District-Wide Statements

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2015

NOTE 1 - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

Measurement Focus and Basis of Accounting

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

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

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2015

NOTE 1 - Summary of Significant Accounting Policies - Continued

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

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

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

Property Tax Levy - Under Wisconsin law, personal property taxes and first and second installment real estate taxes are collected by municipal treasurers who then make proportional settlement with the District and county treasurer for those taxes collected on their behalf. Third installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and the District before retaining any for county purposes. Taxes collected by the township are made in two installments, the first by the town, and the second by the county treasurer.

The District's property taxes are levied on or before November 1 on the equalized property valuation certified by the Department of Revenue. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31, and a final payment no later than the following July 31. The District is paid by the collecting municipality its proportionate share of tax collections received through the last day of the preceding month on or before January 15, and by the 20 of each subsequent month thereafter. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance. The county assumes all responsibility for delinquent real estate property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2014 tax levy is used to finance operations of the District's fiscal year ended June 30, 2015. All property taxes are considered due on January 1, when an enforceable lien may be assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

Accounts Receivable - Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 1 - Summary of Significant Accounting Policies - Continued

Due To/From Other Funds - During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. The amounts reported on the statement of net position for receivable/payable from external parties represents amount due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for amounts due to and due from within the same fund type.

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

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

A nonspendable fund balance has been recognized for these non-liquid assets (prepaid items) to signify that a portion of fund balance is not available for other subsequent expenditures.

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

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

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

Debt Premiums and Discounts - In the government-wide financial statements, debt premiums and discounts are amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, premiums and discounts are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Compensated Absences - The District's policy permits employees to accumulate earned, but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2015

NOTE 1 - Summary of Significant Accounting Policies - Continued

A liability for those amounts is recorded in the government funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary related benefits where applicable.

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

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

Deferred Outflows and Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The District has one item that qualifies for reporting in this category. It is the Wisconsin Retirement System pension reported in the government-wide statement of net position. The Wisconsin Retirement System pension results from changes in the pension plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has no items that qualify for reporting in this category.

Estimates - The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

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

Changes in Accounting Principles - The District has implemented GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* in 2015.

NOTE 2 - Cash and Investments

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

As of June 30, 2015, the District had the following investment:

<u>Investment</u>	<u>Weighted Average Maturities</u>	<u>Fair Value</u>
State of Wisconsin Investment Pool	Less than one year	<u>\$8,671,081</u>

Fair (Market) Value of Deposits and Investments - Deposits and investments are reported at fair value. At June 30, 2015, the fair value of the District's deposits and investments approximated original cost, therefore no fair value adjustments were necessary.

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the District's position in the Pool is the same as the value of the Pool shares. At June 30, 2015, the Pool's fair value was 100 percent of book value.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2015

NOTE 2 - Cash and Investments - Continued

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

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

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

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

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

Custodial Credit Risk - Custodial credit is the risk that, in the event of a financial institution failure, the District's deposits may not be returned. The District does not have a policy in place for custodial credit risk. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects the municipality's designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2015, \$11,878,658 of the District's bank balance of \$13,224,344 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government securities held by the bank in the bank's name.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2015

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2015 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 527,500	\$ -	\$ -	\$ 527,500
Total capital assets not being depreciated	<u>527,500</u>	<u>-</u>	<u>-</u>	<u>527,500</u>
Capital assets being depreciated:				
Land improvements	3,758,300	-	-	3,758,300
Buildings and improvements	70,330,597	132,768	-	70,463,365
Equipment	5,564,000	6,323,376	(204,982)	11,682,394
Total capital assets being depreciated	<u>79,652,897</u>	<u>6,456,144</u>	<u>(204,982)</u>	<u>85,904,059</u>
Less accumulated depreciation for:				
Land improvements	(1,950,957)	(160,758)	-	(2,111,715)
Buildings and improvements	(23,144,052)	(1,485,417)	1,284	(24,628,185)
Equipment	(3,622,311)	(584,336)	155,671	(4,050,976)
Total accumulated depreciation	<u>(28,717,320)</u>	<u>(2,230,511)</u>	<u>156,955</u>	<u>(30,790,876)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>50,935,577</u>	<u>4,225,633</u>	<u>(48,027)</u>	<u>55,113,183</u>
Capital assets, net of accumulated depreciation	<u>\$ 51,463,077</u>	<u>\$ 4,225,633</u>	<u>\$ (48,027)</u>	<u>\$ 55,640,683</u>

Depreciation expense was charged to governmental functions as follows:

Building administration services \$ 2,230,511

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

NOTE 4 - Short-Term Notes Payable

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

<u>Type</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Note payable	<u>\$ 6,700,000</u>	<u>\$ 5,300,000</u>	<u>\$ (6,700,000)</u>	<u>\$ 5,300,000</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2015

NOTE 5 - Long-Term Obligations

Long-term obligations are as follows:

	Beginning			Ending	Amounts
	Balance	Increases	Decreases	Balance	Due Within
					One Year
Bonds payable	\$ 30,820,000	\$ -	\$ (4,440,000)	\$ 26,380,000	\$ 3,220,000
Notes payable	3,500,000	-	(675,000)	2,825,000	695,000
Leases payable	348,277	2,440,861	(689,597)	2,099,541	683,917
Premium	744,186	-	(91,181)	653,005	91,181
Vested vacation pay	92,065	88,554	(92,065)	88,554	88,554
Total	<u>\$ 35,504,528</u>	<u>\$ 2,529,415</u>	<u>\$ (5,987,843)</u>	<u>\$ 32,046,100</u>	<u>\$ 4,778,652</u>

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled \$983,489 and total interest paid during the year aggregated \$907,530 including \$75,590 for short-term borrowing, and \$18,976 for capital leases.

General Obligation Debt - All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. The general obligation debt is expected to be repaid with general property taxes. General obligation debt at June 30, 2015 is comprised of the following individual issues:

<u>Issue Description</u>	<u>Issue Dates</u>	<u>Interest Rates (%)</u>	<u>Dates of Maturity</u>	<u>Balance</u>
Refunding bonds	5/15/05	4-5%	4/1/20	\$ 1,415,000
Refunding bonds	1/4/07	4-4.25%	4/1/21	4,725,000
Refunding bonds	10/13/09	2-3.25%	4/1/18	145,000
Refunding bonds	1/5/12	2-2.25%	4/1/20	2,035,000
Refunding bonds	1/5/12	0.5-3.2%	4/1/23	2,725,000
Refunding bonds	6/1/12	2-2.375%	4/1/25	7,050,000
Refunding bonds	1/15/14	.35-2.0%	4/1/20	8,285,000
Taxable note	6/18/14	0.4-2.0%	4/1/19	2,825,000
Total				<u>\$ 29,205,000</u>

General Obligation Debt Limit Calculation - The 2014 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,157,563,257. The legal debt limit and margin of indebtedness as of June 30, 2015, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of \$2,157,563,257)	\$ 215,756,326
Applicable long-term debt	(29,205,000)
Amount available in debt service fund	<u>470,193</u>
Margin of indebtedness	<u>\$ 187,021,519</u>

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 5 - Long-Term Obligations - Continued

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 3,915,000	\$ 725,090	\$ 4,640,090
2017	3,995,000	641,549	4,636,549
2018	4,075,000	559,624	4,634,624
2019	4,170,000	479,462	4,649,462
2020	3,555,000	361,459	3,916,459
2021-2025	9,495,000	595,716	10,090,716
	<u>\$29,205,000</u>	<u>\$ 3,362,900</u>	<u>\$32,567,900</u>

Defeased Debt - In prior years, the District defeased general obligation debt by placing the proceeds of new debt in an irrevocable trust account for all future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2015, \$11,405,000 of defeased debt remains outstanding.

In the current year, the District defeased general obligation debt by placing the District cash in an irrevocable trust account for all future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2015, \$1,130,000 of defeased debt remains outstanding.

NOTE 6 - Wisconsin Retirement System

General Information about the Pension Plan

Plan Description - The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

Vesting - For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 6 - Wisconsin Retirement System - Continued

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments - The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2005	2.6%	7%
2006	0.8	3
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25

Contributions - Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$2,387,402 in contributions from the employer.

Contribution rates as of June 30, 2015 are:

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 6 - Wisconsin Retirement System - Continued

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

At June 30, 2015, the District reported a liability (asset) of (\$6,098,373) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the District's proportion was 0.24827742%, which was a decrease of 0.00282272% from its proportion measured as of December 31, 2013.

For the year ended June 30, 2015, the District recognized pension expense of \$2,406,648.

At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 884,074	\$ -
Changes in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments	2,953,127	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	59,314	-
Employer contributions subsequent to the measurement date	1,218,312	-
Total	\$ 5,114,827	\$ -

\$1,218,313 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 765,774	\$ -
2017	765,774	-
2018	765,774	-
2019	765,774	-
2020	765,774	-
Thereafter	\$ 67,644	\$ -

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 6 - Wisconsin Retirement System - Continued

Actuarial Assumptions - The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Liability (Asset)	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

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

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 - 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

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

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

Single Discount Rate - A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 6 - Wisconsin Retirement System - Continued

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

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

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase To Discount Rate (8.20%)
District's proportionate share of the net pension liability (asset)	\$ 17,204,559	\$ (6,098,373)	\$ (24,502,086)

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

Payables to the Pension Plan - The District reported a payable of \$668,775 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

NOTE 7 - Interfund Balance and Activity

Interfund receivable and payable balances on June 30, 2015, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Long Term Capital Improvement Trust	General	<u>\$ 200,000</u>

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

Interfund transfers at June 30, 2015 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Long Term Capital Improvement Trust	<u>\$ 200,100</u>

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 7 - Interfund Balance and Activity - Continued

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

NOTE 8 - Post Employment Benefits Other Than Pensions

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

Funding Policy - Premiums under the Plan for post employment healthcare benefits are funded by retirees via co-pays paid to the District in accordance with rates established by the District and from the District itself from the appropriate governmental funds on a pay-as-you-go basis. The District may make additional contributions as determined by management. For the year ended June 30, 2015, contribution rates for Plan members were \$0 - \$1,035 per participant per month and \$0 - \$1,636 from the District, depending on the type of retiree plan. Plan members receiving benefits paid \$249,249 and the District paid \$810,689 for current year premiums due.

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

Annual required contribution	\$	1,022,772
Interest on net OPEB obligation		(30,024)
Adjustment to annual required contribution		51,774
Annual OPEB cost		1,044,522
Contributions made		(1,275,606)
Decrease in net OPEB obligation		(231,084)
Net OPEB asset - beginning of year		(1,000,783)
Net OPEB asset - end of year	\$	(1,231,867)

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

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

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation -</u> <u>End of Year</u>
6/30/13	\$ 1,090,791	119.5%	\$ (908,713)
6/30/14	\$ 1,041,321	108.8%	\$ (1,000,783)
6/30/15	\$ 1,044,522	122.1%	\$ (1,231,867)

Funding Status and Funding Progress - As of July 1, 2013, the most recent actuarial valuation date, the Plan was funded in the amount of \$6,334,754 or 49.7% of the actuarial accrued liability (AAL). The AAL for benefits equaled \$12,735,343, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,400,589. The covered payroll (annual payroll of active employees covered by the Plan) equaled \$34,128,959, and the ratio of the UAAL to the covered payroll is 18.9%.

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

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

The actuarial valuation, dated July 1, 2013, used the projected unit credit cost method. The assumptions and methods used in the valuation were: value of assets-fair market value, 3.0% investment return, 3% per annum salary increases, 6% medical healthcare cost trend rate, 3% dental healthcare cost trend rate and level percentage amortization method over 28 years with open period.

NOTE 9 - Fund Balance and Net Position

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

<u>Governmental Fund</u>	<u>Purpose</u>	<u>Amount</u>
General		
Restricted	Specific expenses	\$ 340,000
Assigned	Specific expenses	\$ 4,271

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 9 - Fund Balance and Net Position - Continued

Food Service			
Restricted	DPI regulation	\$	720,366
Special revenue trust			
Restricted	Specific expenses	\$	581,831
Community service			
Restricted	Specific expenses	\$	28,736
Non-referendum debt service			
Restricted	Principal and interest	\$	57,688
Referendum debt service			
Restricted	Principal and interest	\$	412,505
Long Term Capital Improvement Trust			
Restricted	Specific expenses	\$	200,100
Other Capital Projects			
Restricted	Specific expenses	\$	53,555
 <u>Governmental Activities</u>			
General			
Restricted	Specific expenses	\$	340,000
Special revenue			
Restricted	DPI regulation	\$	1,330,933
Debt service			
Restricted	Principal and interest	\$	470,193
Capital projects			
Restricted	DPI regulation	\$	253,655

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

NOTE 10 - Risk Management

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 11 - Capital Leases

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

<u>Year Ending June 30</u>	<u>Amount</u>
2016	\$ 708,573
2017	708,573
2018	708,573
2019	<u>22,448</u>
Total minimum lease payments	2,148,167
Less: amount representing interest	<u>48,626</u>
Present value of net minimum lease payments	<u>\$2,099,541</u>

NOTE 12 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2015-2016. Expected costs are \$67,467.

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

2015-2016	\$	2,746,205
2016-2017		2,814,860
2017-2018		<u>2,885,232</u>
	\$	<u>8,446,297</u>

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

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

NOTE 13 - Limitation of School District Revenue

Wisconsin statutes limit the amount of revenue school districts may derive from general school aids and property taxes. This limitation does not apply to revenue needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following: (a) a resolution of the school board or by a referendum prior to August 12, 1993 and (b) a referendum on or after August 12, 1993.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2015

NOTE 14 - Self-Funded Insurance

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

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

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

	<u>Year Ended</u> <u>June 30, 2015</u>	<u>Year Ended</u> <u>June 30, 2014</u>
Beginning liability balance	\$ 155,645	\$ 150,932
Claims and changes in estimates	875,050	926,790
Claim payments	<u>(873,424)</u>	<u>(922,077)</u>
Ending liability balance	<u>\$ 157,271</u>	<u>\$ 155,645</u>

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

NOTE 15 - Change in Accounting Principles

The change in accounting principles adjustment of \$11,097,811 on the statement of activities is due to the adoption of GASB 68 *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

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

**REQUIRED
SUPPLEMENTARY INFORMATION**

D.C. EVEREST AREA SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS		
	GENERAL	SPECIAL EDUCATION	TOTAL	GENERAL	SPECIAL EDUCATION	TOTAL
REVENUES						
Property taxes	\$ 19,112,347	\$ -	\$ 19,112,347	\$ 19,112,347	\$ -	\$ 19,112,347
Other local sources	471,346	-	471,346	520,346	-	520,346
Interdistrict sources	1,427,948	59,481	1,487,429	1,460,319	59,481	1,519,800
Intermediate sources	251,266	250,000	501,266	251,266	259,000	510,266
State sources	40,612,110	1,954,791	42,566,901	40,722,603	1,954,791	42,677,394
Federal sources	1,046,362	1,060,085	2,106,447	1,050,116	1,060,085	2,110,201
Other sources	361,868	-	361,868	361,868	-	361,868
TOTAL REVENUES	63,283,247	3,324,357	66,607,604	63,478,865	3,333,357	66,812,222
EXPENDITURES						
Current						
Instruction						
Regular instruction	29,138,455	-	29,138,455	28,644,953	-	28,644,953
Vocational instruction	1,937,213	1,200	1,938,413	1,945,348	910	1,946,258
Special instruction	-	6,942,205	6,942,205	-	6,944,983	6,944,983
Other instruction	3,440,183	-	3,440,183	3,504,646	-	3,504,646
Total instruction	34,515,851	6,943,405	41,459,256	34,094,947	6,945,893	41,040,840
Support services						
Pupil services	2,244,971	1,029,477	3,274,448	2,245,640	1,026,075	3,271,715
Instructional staff services	3,139,454	336,211	3,475,665	3,156,681	317,734	3,474,415
General administration services	572,726	-	572,726	537,812	-	537,812
Building administration services	2,556,588	-	2,556,588	2,551,961	-	2,551,961
Business services	8,207,013	570,341	8,777,354	7,975,539	568,528	8,544,067
Central services	1,906,980	18,180	1,925,160	1,883,835	17,180	1,901,015
Insurance	483,900	-	483,900	445,655	-	445,655
Other support services	166,561	-	166,561	166,561	-	166,561
Total support services	19,278,193	1,954,209	21,232,402	18,963,684	1,929,517	20,893,201
Non-program transactions	1,945,885	293,193	2,239,078	1,888,809	298,043	2,186,852
Debt service						
Principal	-	-	-	689,597	-	689,597
Interest	111,992	-	111,992	108,195	-	108,195
Other	7,260	-	7,260	24,750	-	24,750
Total debt service	119,252	-	119,252	822,542	-	822,542
Capital outlay	1,539,157	18,459	1,557,616	4,507,890	44,813	4,552,703
TOTAL EXPENDITURES	57,398,338	9,209,266	66,607,604	60,277,872	9,218,266	69,496,138
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,884,909	(5,884,909)	-	3,200,993	(5,884,909)	(2,683,916)
OTHER FINANCING SOURCES (USES)						
Transfer (to) / from other funds	(5,884,909)	5,884,909	-	(5,614,004)	5,884,909	270,905
Capital Lease Proceeds	-	-	-	2,440,861	-	2,440,861
TOTAL OTHER FINANCING SOURCES (USES)	(5,884,909)	5,884,909	-	(3,173,143)	5,884,909	2,711,766
NET CHANGE IN FUND BALANCE	-	-	-	27,850	-	27,850
FUND BALANCE - BEGINNING OF YEAR	7,568,594	-	7,568,594	7,568,594	-	7,568,594
FUND BALANCE - END OF YEAR	\$ 7,568,594	\$ -	\$ 7,568,594	\$ 7,596,444	\$ -	\$ 7,596,444

The accompanying notes are an integral part of these statements.

ACTUAL AMOUNTS			VARIANCE WITH FINAL BUDGET
GENERAL	SPECIAL EDUCATION	TOTAL	POSITIVE (NEGATIVE)
\$ 19,116,454	\$ -	\$ 19,116,454	\$ 4,107
449,565	-	449,565	(70,781)
1,463,475	59,431	1,522,906	3,106
149,796	246,423	396,219	(114,047)
41,104,669	1,979,799	43,084,468	407,074
971,699	1,053,984	2,025,683	(84,518)
433,548	-	433,548	71,680
<u>63,689,206</u>	<u>3,339,637</u>	<u>67,028,843</u>	<u>216,621</u>
28,533,704	-	28,533,704	111,249
1,911,292	841	1,912,133	34,125
-	6,748,741	6,748,741	196,242
<u>3,454,241</u>	<u>-</u>	<u>3,454,241</u>	<u>50,405</u>
<u>33,899,237</u>	<u>6,749,582</u>	<u>40,648,819</u>	<u>392,021</u>
2,185,034	1,005,555	3,190,589	81,126
3,111,863	324,630	3,436,493	37,922
504,942	-	504,942	32,870
2,564,732	-	2,564,732	(12,771)
8,044,813	563,663	8,608,476	(64,409)
1,884,636	11,671	1,896,307	4,708
422,851	-	422,851	22,804
166,554	-	166,554	7
<u>18,885,425</u>	<u>1,905,519</u>	<u>20,790,944</u>	<u>102,257</u>
<u>1,885,722</u>	<u>255,480</u>	<u>2,141,202</u>	<u>45,650</u>
689,597	-	689,597	-
94,566	-	94,566	13,629
19,668	-	19,668	5,082
<u>803,831</u>	<u>-</u>	<u>803,831</u>	<u>18,711</u>
<u>4,661,989</u>	<u>44,813</u>	<u>4,706,802</u>	<u>(154,099)</u>
<u>60,136,204</u>	<u>8,955,394</u>	<u>69,091,598</u>	<u>404,540</u>
<u>3,553,002</u>	<u>(5,615,757)</u>	<u>(2,062,755)</u>	<u>621,161</u>
(5,815,857)	5,615,757	(200,100)	471,005
<u>2,440,861</u>	<u>-</u>	<u>2,440,861</u>	<u>-</u>
<u>(3,374,996)</u>	<u>5,615,757</u>	<u>2,240,761</u>	<u>471,005</u>
178,006	-	178,006	150,156
7,568,594	-	7,568,594	-
<u>\$ 7,746,600</u>	<u>\$ -</u>	<u>\$ 7,746,600</u>	<u>\$ 150,156</u>

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2015

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

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

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

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

General/Special Education	Building administration services	\$ 12,771
General/Special Education	Business services	64,409
General/Special Education	Capital outlay	154,099

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS - POST EMPLOYMENT HEALTHCARE
JUNE 30, 2015

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
2013						
7/1/11	\$5,789,208	\$11,891,917	\$6,102,709	48.7%	\$33,538,142	18.2%
2014						
7/1/13	6,334,754	12,735,343	6,400,589	49.7%	33,593,907	19.1%
2015						
7/1/13	6,334,754	12,735,343	6,400,589	49.7%	34,128,959	18.8%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30	Annual Required Contribution	Actual Contribution	Percentage Contributed
2013	\$1,078,583	\$ 1,303,194	120.8%
2014	1,021,572	1,133,391	110.9%
2015	1,021,572	1,275,606	124.9%

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM SCHEDULES
JUNE 30, 2015

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

	<u>2015</u>
Proportion of the net pension liability (asset)	0.24827742%
Proportionate share of the net pension liability (asset)	\$ (6,098,373)
Covered employee payroll	\$34,105,812
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	-17.88%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%

SCHEDULE OF CONTRIBUTIONS
 Last 10 Fiscal Years*

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

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

The District implemented the Government Accounting Standards Board Statement No. 68 for the year ended June 30, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 9 proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2015

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

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

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

**OTHER
SUPPLEMENTARY INFORMATION**

D.C. EVEREST AREA SCHOOL DISTRICT
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		TOTAL NONMAJOR GOVERNMENTAL FUNDS
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	LONG TERM CAPITAL IMPROVEMENT TRUST	OTHER CAPITAL PROJECTS	
ASSETS						
Cash and investments	\$ 581,831	\$ 744,248	\$ 107,287	\$ 100	\$ 53,555	\$ 1,487,021
Receivables						
Accounts	-	1,237	71,011	-	-	72,248
Due from other funds	-	-	-	200,000	-	200,000
Due from other governments	-	64,039	-	-	-	64,039
TOTAL ASSETS	<u>581,831</u>	<u>809,524</u>	<u>178,298</u>	<u>200,100</u>	<u>53,555</u>	<u>1,823,308</u>
LIABILITIES						
Accounts payable	-	1,708	40,037	-	-	41,745
Accrued payroll liabilities	-	21,928	32,685	-	-	54,613
Deposits payable	-	65,522	-	-	-	65,522
Unearned revenue	-	-	76,840	-	-	76,840
TOTAL LIABILITIES	<u>-</u>	<u>89,158</u>	<u>149,562</u>	<u>-</u>	<u>-</u>	<u>238,720</u>
FUND BALANCES						
Restricted	581,831	720,366	28,736	200,100	53,555	1,584,588
TOTAL FUND BALANCES	<u>581,831</u>	<u>720,366</u>	<u>28,736</u>	<u>200,100</u>	<u>53,555</u>	<u>1,584,588</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 581,831</u>	<u>\$ 809,524</u>	<u>\$ 178,298</u>	<u>\$ 200,100</u>	<u>\$ 53,555</u>	<u>\$ 1,823,308</u>

D.C. EVEREST AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		TOTAL NONMAJOR GOVERNMENTAL FUNDS
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	LONG TERM CAPITAL IMPROVEMENT TRUST	OTHER CAPITAL PROJECTS	
REVENUES						
Property taxes	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Other local sources	39,934	1,056,314	1,144,734	-	1,641	2,242,623
Interdistrict	-	-	10,678	-	-	10,678
State sources	-	51,819	-	-	-	51,819
Federal sources	-	1,205,992	-	-	-	1,205,992
Other sources	550,000	-	1,575	-	-	551,575
TOTAL REVENUES	589,934	2,314,125	1,306,987	-	1,641	4,212,687
EXPENDITURES						
Current						
Instruction						
Regular instruction	8,103	-	-	-	-	8,103
Total instruction	8,103	-	-	-	-	8,103
Support service						
Business services	-	2,300,805	372,953	-	3,238,640	5,912,398
Central services	-	-	905	-	-	905
Community services	-	-	745,544	-	-	745,544
Total support services	-	2,300,805	1,119,402	-	3,238,640	6,658,847
Non-program transactions	-	-	550,000	-	-	550,000
Capital outlay	-	31,775	148,523	-	-	180,298
TOTAL EXPENDITURES	8,103	2,332,580	1,817,925	-	3,238,640	7,397,248
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	581,831	(18,455)	(510,938)	-	(3,236,999)	(3,184,561)
OTHER FINANCING SOURCES						
Transfer from other funds	-	-	-	200,100	-	200,100
TOTAL OTHER FINANCING SOURCES	-	-	-	200,100	-	200,100
NET CHANGE IN FUND BALANCE	581,831	(18,455)	(510,938)	200,100	(3,236,999)	(2,984,461)
FUND BALANCES - BEGINNING OF YEAR	-	738,821	539,674	-	3,290,554	4,569,049
FUND BALANCES - END OF YEAR	\$ 581,831	\$ 720,366	\$ 28,736	\$ 200,100	\$ 53,555	\$ 1,584,588

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2015

	BALANCE JULY 1, 2014	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2015
ASSETS				
Cash and investments	\$ 422,713	\$ 2,170,121	\$ 2,231,173	\$ 361,661
TOTAL ASSETS	<u>422,713</u>	<u>2,170,121</u>	<u>2,231,173</u>	<u>361,661</u>
LIABILITIES				
Due to student organizations				
Evergreen Elementary	4,793	20,734	19,474	6,053
Hatley Elementary	3,031	6,396	6,163	3,264
Mountain Bay Elementary	4,811	23,266	16,338	11,739
Riverside Elementary	11,024	26,162	20,774	16,412
Rothschild Elementary	11,571	25,536	29,041	8,066
Weston Elementary	4,734	14,438	14,649	4,523
Middle	24,696	123,326	121,374	26,648
Junior High	37,802	151,203	150,874	38,131
Senior High	285,878	1,756,304	1,824,952	217,230
IDEA Charter	34,373	22,756	27,534	29,595
TOTAL LIABILITIES	<u>\$ 422,713</u>	<u>\$ 2,170,121</u>	<u>\$ 2,231,173</u>	<u>\$ 361,661</u>

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CATALOG NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED RECEIVABLE (UNEARNED) REVENUE) JULY 1, 2014	REVENUES GRANTOR REIMBURSE- MENTS	EXPENDITURES	ACCRUED RECEIVABLE (UNEARNED) REVENUE) JUNE 30, 2015
U.S. DEPARTMENT OF AGRICULTURE							
Wisconsin Department of Public Instruction							
<u>Child Nutrition Cluster</u>							
School Breakfast Program July 1, 2014 - June 30, 2015	None	10.553	N/A	\$ -	\$ 120,737	\$ 126,547	\$ 5,810
Food Distribution July 1, 2014 - June 30, 2015	None	10.555	N/A	-	203,793	203,793	-
National School Lunch Program July 1, 2014 - June 30, 2015	None	10.555	N/A	-	817,423	848,889	31,466
Summer Food Service Program for Children July 1, 2014 - June 30, 2015	None	10.559	N/A	-	-	17,674	17,674
Total Child Nutrition Cluster				-	1,141,953	1,196,903	54,950
National School Lunch Equipment Grant July 1, 2014 - June 30, 2015	None	10.579	\$9,089	-	-	9,089	9,089
TOTAL U.S. DEPARTMENT OF AGRICULTURE				-	1,141,953	1,205,992	64,039
U.S. DEPARTMENT OF EDUCATION							
Wisconsin Department of Public Instruction							
Title IA - Grants to Local Educational Agencies July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	14-37-4970-TIA 15-37-4970-TIA	84.010	N/A 753,669	67,793 -	67,793 672,695	- 716,034	- 43,339
				67,793	740,488	716,034	43,339
<u>Special Education Cluster</u>							
Special Education - Grants to States (IDEA Part B) July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	2014-4970-730-341 2015-4970-730-341	84.027	N/A 1,010,162	61,790 -	61,790 906,747	- 1,009,703	- 102,956
Special Education - Preschool Grants (IDEA Part B) July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	2014-4970-730-347 2015-4970-730-347	84.173	N/A 43,621	2,640 -	2,640 41,997	- 43,621	- 1,624
CESA #9 IDEA Discretionary - Reading Grant July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	None None	84.027	N/A 7,500	7,082 -	7,082 7,500	- 7,500	- -
CESA #11 IDEA Discretionary - Transition Improvement Grant July 1, 2014 - June 30, 2015	None	84.027	1,500	-	1,500	1,500	-
High Cost Special Education Aid July 1, 2014 - June 30, 2015	None	84.027	N/A	-	660	660	-
Total Special Education Cluster				71,512	1,029,916	1,062,984	104,580
Title III - English Language Acquisition Grants July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	14-37-4970-TIIIA-Formula 15-37-4970-TIIIA-Formula	84.365	N/A 103,947	8,798 -	8,798 64,630	- 67,478	- 2,848
Carl Perkins Act Formula Allocation Grant July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	400 400	84.048	N/A 44,157	4,463 -	4,463 39,693	- 39,843	- 150
Title II-A - Improving Teacher Quality State Grants July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	14-37-4970-TIIA-Formula 15-37-4970-TIIA-Formula	84.367	N/A \$148,343	24,026 -	24,026 148,343	- 148,343	- -
TOTAL U.S. DEPARTMENT OF EDUCATION				176,592	2,060,357	2,034,682	150,917
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Wisconsin Department of Health Services							
Medical Assistance July 1, 2013 - June 30, 2014 July 1, 2014 - June 30, 2015	None None	93.778	N/A N/A	46,034 -	46,034 384,829	- 384,829	- -
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				46,034	430,863	384,829	-
TOTAL FEDERAL AWARDS				\$ 222,626	\$ 3,633,173	\$ 3,625,503	\$ 214,956

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2015

NOTE 1 - Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the D.C. Everest Area School District. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and *State Single Audit Guidelines*. Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

NOTE 3 - Special Education and School Age Parents Program

2014-2015 eligible costs under the State Special Education Program are \$7,650,070.

NOTE 4 - Food Distribution Program

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

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

OTHER REPORTS



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements and have issued our report thereon dated October 28, 2015.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We consider the 2015-001 deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the D.C. Everest Area School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

Purpose of this Report

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

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
October 28, 2015



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND STATE SINGLE AUDIT GUIDELINES

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

Report on Compliance for Each Major Federal and State Program

We have audited the D.C. Everest Area School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of the D.C. Everest Area School District's major federal and state programs for the year ended June 30, 2015. The D.C. Everest Area School District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the D.C. Everest Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

HAWKINS ASH CPAS, LLP



Manitowoc, Wisconsin
October 28, 2015

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over financial reporting:

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

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

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

	_____	Yes	_____	<u>X</u>	No
--	-------	-----	-------	----------	----

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.556/10.559	Child Nutrition Cluster
84.027/84.173	Special Education Cluster
93.778	Medical Assistance - SBS

State Assistance

Internal control over financial reporting:

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

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

D.C. EVEREST AREA SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
 JUNE 30, 2015

Any audit findings disclosed that are required to be reported in accordance with *State Single Audit Guidelines*? Yes No

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program or Cluster</u>
255.101	Special Education and School Age Parents
255.103	Common School Library
255.107	General Transportation Aid
255.201	Equalization Aid
255.360	4 Year Old Kindergarten
255.945	Per Pupil Aid

Dollar threshold used to distinguish between:
 Type A and Type B federal programs: \$300,000
 Type A and Type B state programs: \$100,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Findings and Questioned Costs

2015-001 - Preparation of Financial Statements

Program: District-Wide

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

Condition: Personnel cannot prepare GAAP basis financial statements.

Questioned Costs: Not applicable.

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

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

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

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

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
JUNE 30, 2015

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Prior Year Findings

2014-001 - Preparation of Financial Statements - Repeat
2014-002 - Material Audit Adjustments - Resolved
2014-003 - Actual Expenditures over Budget - Resolved

D.C. EVEREST AREA SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
JUNE 30, 2015

2015-001 - Preparation of Financial Statements - Contact: Aaron Nelson, Finance Manager. Completion date: N/A. Due to the complexities of governmental reporting in accordance with GAAP, i.e. financial statements and related disclosure reporting, District management has weighed the cost benefit of training current staff or hiring a Certified Public Accountant on staff for the purposes of preparing the external financial statements in accordance with GAAP. District management has concluded to outsource the preparation of the external financial statements and related disclosures to their certified public accounting firm, which is an acceptable practice according to *Government Auditing Standards*. District management will review and approve the externally prepared financial statements.

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

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

JUNE 30, 2015

D.C. EVEREST AREA SCHOOL DISTRICT
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**INDEPENDENT AUDITORS' REPORT ON
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and *OMB Circular A-133*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 28, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the D.C. Everest Area School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies related to assets and liabilities by adopting Governmental Accounting Standards Board (GASB) Statement No. 68 *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* in 2015. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of activities. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

We evaluated the key factors and assumptions used to develop the estimates above, determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements in Appendix A. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters


We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, schedule of funding progress - post employment healthcare, and Wisconsin Retirement System schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards and state financial assistance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

HAWKINS ASH CPAS, LLP

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

Manitowoc, Wisconsin
October 28, 2015

INDEPENDENT AUDITORS' REPORT ON MANAGEMENT ADVISORY COMMENTS

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

We have audited the general purpose financial statements of the D.C. Everest Area School District ("District") as of and for the year ended June 30, 2015 and have issued our report thereon dated October 28, 2015. We have also issued compliance reports and reports on the internal control structure in accordance with *Government Auditing Standards*. These reports disclosed any material instances of noncompliance, federal and state program findings and questioned cost, material weaknesses and significant deficiencies that were identified during the audit.

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

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

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

HAWKINS ASH CPAs, LLP



Manitowoc, Wisconsin
October 28, 2015

MANAGEMENT ADVISORY COMMENTS

Uniform Grant Guidance Single Audit Changes

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

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

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

APPENDIX A

Client: *D.C. Everest Area School District*
 Engagement: *D.C. Everest Area School District*
 Period Ending: *06/30/15*
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 22		7782		
2015-To record late DPI adjustment for OE activity				
10 A 000 000 715500 000 000 000	DUE FROM STATE GOVERNMENT		693.00	
10 R 809 345 500000 000 --- ---	DISTRICT WIDE		288.00	
10 E --- 382 43----- --- ---	PURCHASED INSTRRCTIONAL SERV			981.00
Total			<u><u>981.00</u></u>	<u><u>981.00</u></u>

**Business Office Budget Calendar
2016-2017 School Year
D.C. Everest Area School District**

November 2015	<ul style="list-style-type: none"> ➤ PMA projections model updated with 2014-2015 audited budget data ➤ Board review and approval of budget calendar
December 2015	<ul style="list-style-type: none"> ➤ PMA projections model updated with 2015-2016 assumptions ➤ Current year budget performance review
January 2016	<ul style="list-style-type: none"> ➤ Cabinet discusses and determines per pupil allocations ➤ Board review and approval of per pupil allocations ➤ PMA projections model information shared with board ➤ Initial 5-Year Plan meeting with B&G staff ➤ Individual department budget planning meetings ➤ Begin review of staffing needs and ratios ➤ Current year budget performance review
February 2016	<ul style="list-style-type: none"> ➤ Snapshot of current staffing levels for budgeting ➤ Current year budget performance review ➤ Begin review of estimated health care costs for 2016 calendar year
March 2016	<ul style="list-style-type: none"> ➤ Contract negotiations begin ➤ Analyze various scenarios for any salary and negotiations adjustments that may affect the budget ➤ 5-Year Plan meeting with B&G staff ➤ Finalize school budgets ➤ Current year budget performance review
April 2016	<ul style="list-style-type: none"> ➤ April staffing pull from Employee Management into Sal/Neg Module ➤ Review of district depositories ➤ Board review and approve department budgets ➤ Finalize department budgets ➤ Current year budget performance review
May 2016	<ul style="list-style-type: none"> ➤ End of Year project requests - if applicable ➤ Preliminary salary and benefits Budget ➤ End of year project requests – if applicable ➤ Current year budget performance review
June 2016	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Begin review of cash flow analysis & short term borrowing needs ➤ Finalize salary and benefits budgets ➤ Current year budget performance review
July 2016	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Review preliminary health and dental costs ➤ Present and approve preliminary budget (school board)
August 2016	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Finalize health and dental costs ➤ School board approves preliminary budget ➤ Annual district audit process
September 201	<ul style="list-style-type: none"> ➤ Ongoing budget work ➤ Finalize budget as needed information becomes available ➤ School board approval of short term borrowing (TRAN) ➤ Budget hearing/Annual Meeting
October 2016	<ul style="list-style-type: none"> ➤ School board adopts budget ➤ School board sets the final levy
November 2016	<ul style="list-style-type: none"> ➤ Tax levy certifications sent to municipal clerks

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



D.C. Everest Area School District

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

Steven Pophal
Director of Secondary Education

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. Gilmore
From: Steven S. Pophal
Date: November 12, 2015
Subject: 2016-17 New Secondary Course Proposals

The Career and Technical Education and Fine Arts Departments have submitted the following new course proposals for the 2016-17 school year:

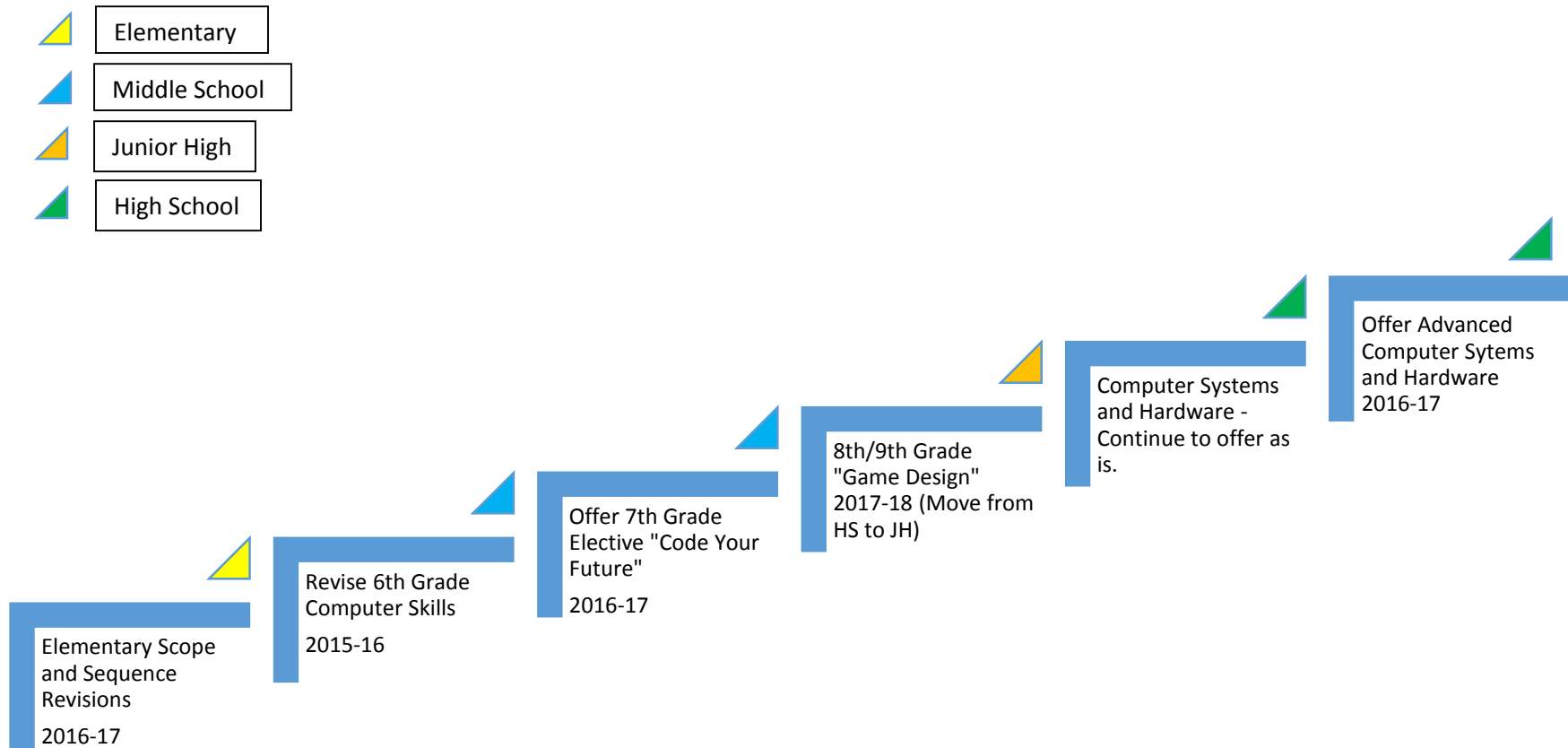
Career and Technical Education

1. **Advanced Computer Systems and Hardware:** This full year, 1.0 credit, Senior High information technology course teaches students computer hardware and technical support systems. Students in the class will partner with district technology staff to provide technical support to students and the faculty at the Senior High. Finally, this course will prepare students to sit for the Cisco CompTIA A+ exams, an industry recognized certification.
2. **Advanced Placement Computer Science Principals:** This full year, 1.0 credit, Senior High course is a new AP offering and is designed to introduce students to the foundational concepts of computer science, and prepare students to sit for the Information Technology AP exam.
3. **Code Your Future:** This 0.25 credit elective class will be offered to Middle School seventh graders. The focus of this course will be coding and software design. This course is part of an emerging district-wide informational technology “computational thinking” scope and sequence.

Fine Arts

1. **Lights, Camera, Action!:** This 0.5 credit course will be offered as an elective class to Junior High and Senior High eighth thru twelfth grade students. The course is an introduction to filmmaking and will teach students the processes to make narrative film/video.

Information Technology “Computational Thinking” Sequence of Changes Hardware Focus



Students who successfully engage in the learning experiences in the Hardware Focus sequence of courses can earn dual enrollment credits in addition to a CompTia A+ Industry Certification.



6300 Alderson Street
Weston WI 54476

TO: Dr. Kristine Gilmore
FROM: Steven Pophal, Director of Secondary Education
RE: Student Out-of-State Travel Recommendations
DATE: November 11, 2015

Please place the Student Out-of-State Travel Recommendations on the November 18th Board agenda for their review and approval.

Student Out-of-State Travel Recommendations

Out-of-state student trips are required to have substantial educational value. Trip requests must be submitted to the building principal for review and potential submission to the School Board for approval in advance of any commitments to travel companies and prior to any fundraising.

Trips not approved by the principal and School Board will be considered “private tours.” Privately planned tours are not sponsored by the school district and shall not be considered school-sponsored. Full responsibility for privately planned tours lies with the agencies and/or individuals who sponsor them rather than the school district. No district employee shall use school time or facilities to advertise or promote a tour which has not received district approval. No agency or individual shall use “DC Everest School Tour” or similar label involving the name of the individual teacher, district, or school buildings when promoting non-school sponsored tours.

Hours for salary schedule advancement will not be awarded for teachers leading student travel trips.

D.C. Everest staff leading School Board approved out-of-state travel trips will be compensated \$50.00 per day, per adviser; with a cap of \$500.00 per adviser, per trip, to defray the cost of food and incidental expenses incurred by the staff member. D.C. Everest staff sponsoring private tours do not qualify for this stipend.

SCHEDULE AT-A-GLANCE

2016 SPRING ELECTION

NOVEMBER 2015

- 24
- Deadline for Publication of Type A Notice of Election

DECEMBER

- 1
- Earliest Date for Circulation of Nomination Papers, If Required
(NOTE: Nomination Papers Are Not Required in Many School Districts)
- 1 - Jan. 5
- Most Candidates will File Declarations of Candidacy, Campaign Finance Registrations, and Nomination Papers (If Required) during this Period
- 28
- Deadline for Incumbents to File Notice of Non-Candidacy (5:00 p.m.)

JANUARY 2016

- 1 - Feb. 1
- Filing of January Continuing Report by Campaign Finance Registrants
- 5
- Candidate Deadline for Filing All Documents Needed to Establish Eligibility to Appear on the Ballot (5:00 p.m.)
 - Clerk Makes Initial Determination of Candidates' Eligibility for Ballot
- 11 - 18
- Continuing Report Forms Mailed to Campaign Finance Registrants
- 12
- Drawing of Lots for Ballot Order; Certify Nominations to County Clerk(s)
 - When a Primary is Required, Notice to Municipal Clerks of Primary Election
- 18 - 25
- If Primary Election is Being Held, Pre-Primary Election Report Forms Mailed
- On or Before 25
- If Primary Election is Being Held, Provide Municipal Clerk with Ballots (If Required)

FEBRUARY

- 1
- Deadline for Filing Campaign Finance January Continuing Report
- 2
- If Delinquencies in Filing Continuing Report:
 - Notify Registrants Who Have Failed to Comply
 - Make List of Delinquents for Public Inspection
 - Notify Regarding Discrepancies
 - Compile Current List of All Reports and Statements
- 2 - 8
- Deadline for Filing Pre-Primary Election Report
- 2 - 16
- Reporting of Late Contributions (If Required)
- 9
- If Delinquencies in Filing Pre-Primary Election Report:
 - Notify Registrants Who Have Failed to Comply
 - Make List of Delinquents for Public Inspection
 - Notify Regarding Discrepancies
 - Compile Current List of All Reports and Statements
- 12
- Write-in Candidate Filing Deadline for Primary Election
- On or Before 15
- If Primary Election is Being Held, Choose Board of Canvassers
- 15
- Notice of Primary Election
- 16
- Spring Primary Election
- On or About 16
- Open Meetings Law Notice of Board of Canvassers Meeting(s)
- On or About 17
- Receipt of Election Materials and Other Related Duties

FEBRUARY *(continued)*

- On or About 17 - 23 • Canvass of Primary Returns and Written Determination of Primary Results
- On or About 17 - 26 • Recount Request May Be Filed
- On or About 22 - 26 • If Primary Election was Held, Drawing of Lots for Ballot Order
- On or About 22 - 26 • If Primary Election was Held, Certify Nominations to County Clerk(s)

MARCH

- 7 - 14 • Pre-Election Report Forms Mailed
- 14 • Provide Municipal Clerk with Ballots (If Required)
- 22 - 28 • Deadline for Filing Pre-Election Report
- 22 - April 5 • Reporting Late Contributions (If Required)
- 29 • If Delinquencies in Filing Pre-Election Report:
 - Notify Registrants Who Have Failed to Comply
 - Make a List of Delinquents for Public Inspection
 - Notify Regarding Discrepancies
 - Compile a Current List of All Reports and Statements

APRIL

- 1 • Write-in Candidate Filing Deadline for Spring Election
- On or Before 4 • Choose Board of Canvassers
- 4 • Notice of Spring Election
- 5 • Spring Election
- On or About 5 • Open Meetings Law Notice of Board of Canvassers Meeting(s)
- After 5 • Filing Campaign Finance Termination or Suspension Report
- On or About 6 • Receipt of Election Materials and Other Related Duties
- 6 - 12 • Canvass of Election Returns and Written Determination of Election Results
- On or About 6 - 15 • Recount Request May Be Filed
- On or About 11 - 15 • Certificate(s) of Election
- On or Before 25 • Filing of Official Oath
- 25 • School Board Members Take Office
- 25 - May 25 • Election of School Board Officials (i.e. Board Officers)

JUNE

- 29 - July 6 • Continuing Report Forms Mailed to Campaign Finance Registrants

JULY

- 1 - 20 • Filing of July Continuing Report by Campaign Finance Registrants
- 21 • If Delinquencies in Filing Continuing Report:
 - Notify Registrants Who Have Failed to Comply
 - Make a List of Delinquents for Public Inspection
 - Notify Regarding Discrepancies
 - Compile a Current List of All Reports and Statements