



– 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)(d)(f) to consider student and crime prevention issues.

|   |    |
|---|----|
| <b>I. Call to Order</b>                                     |    |
| <b>II. Roll Call</b>  |    |
| <b>III. Pledge of Allegiance</b>                            |    |
| <b>IV. Approval of Agenda</b>                               |    |
| <b>V. Hearing of Delegations</b>                            |    |
| <b>VI. Consent Agenda</b>                                   |    |
| A. Approval of Minutes                                      |    |
| 1. Regular Meeting of November 18, 2015                     | 3  |
| 2. Minutes of November 18, 2015, Executive Session - Closed | 6  |
| B. Recommended Employment/Resignations/Contract Adjustments | 7  |
| C. Treasurer's Report - General/Other Fund Bills            | 9  |
| D. Balance Sheet  | 21 |
| E. Budget Transfers   | 29 |
| F. Grant Application(s)/Budget(s) Approval                  |    |
| G. Fund Raising Requests                                    |    |
| H. Gift/Bequests  |    |
| <b>VII. Reports/Considerations</b>                          |    |
| A. WASB Legislative Network Member                          |    |
| 1. WASB Proposed 2015 Resolutions                           | 40 |
| B. CESA Representative                                      |    |
| C. Student Representative                                   |    |
| <b>VIII. Superintendent</b>                                 |    |
| A. District Update  |    |
| 1. SLATE Presentation                                       |    |
| 2. Requests to Visit D.C. Everest                           |    |
| 3. Kohl Scholarship & Fellowship                            | 46 |
| 4. Transportation Bids                                      |    |
| 5. Refinancing of Long-Term Callable Debt                   |    |
| <b>IX. Unfinished Business</b>                              |    |
| A. Board Goals  |    |

1. Every Student Succeeds Update

**X. New Business**

A. Action Items

- |  |     |
|--|-----|
| 1. HRA Resolution for Past Retirees  | 48  |
| 2. Post-Employment Health Benefits Presentation and Proposal for Current Employees | 99  |
| 3. Out of State or Country Trips   | 113 |
| 4. Open Enrollment Policy (#5113)  | 115 |
| 5. Open Enrollment for Students with Disabilities Policy (#5113B)                  | 125 |
| 6. Course Options Policy (#5113.01)  | 128 |

B. Informational Items

1. Ballot order drawing will be held January 12, 2016, at 10:00 a.m.  
D.C. Everest Administration Building Board Room

C. Other Business

**XI. Petitions and Communications**

A. Memorial Tribute Thank You

1. Family of Bob Ugoretz (Husband of Judy Ugoretz)
2. Debbie Jackson-Tice on death of father, Donald L. Jackson
3. Sue Allen on death of father, William Cronkrite

**XII. Future Meeting Dates**

A. Next Regular Board Meetings

1. Wednesday, January 27, 2016, 6:30 p.m.  
D.C. Everest Administration Building Board Room
2. Wednesday, February 24, 2016, 6:30 p.m.  
D.C. Everest Administration Building Board Room

B. Board Retreat to Review Policies

1. Monday, February 15, 2016, 5:30 p.m.  
D.C. Everest Administration Building Board Room

**XIII. Adjournment to closed session following the open meeting pursuant to W.S.S. 19.85(1)(d)(f) to consider student and crime prevention issues.**

**XIV. Reconvene in Open Session**

**XV. Adjourn**

– MINUTES –

**I. Call to Order**

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

**II. Roll Call**

Members present were Schaefer, Ackermann, Kasten, Jablonski, and Stroik. Dickerson joined the meeting at 7:39. 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)(c) to consider the expulsion of a middle school student and personnel issues.

**IV. Approval of Agenda**

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

**V. Hearing of Delegations**

Megan Ackley, 3408 River Meadow Drive, Weston, WI 54476, addressed the board regarding health insurance concerns.

**VI. Consent Agenda**

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

A. Approval of Minutes

1. Regular School Board Meeting of October 28, 2015
2. Minutes of October 28, 2015, Executive Session - Closed

B. Recommended Employment/Resignations/Contract Adjustments

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

D. Balance Sheet

E. Budget Transfers

F. Grant Application(s)/Budget(s) Approval

1. Carl Perkins Award

G. Fund Raising Requests

H. Gift/Bequests

**VII. Reports/Considerations**

A. WASB Legislative Network Member

Xiong was absent

B. CESA Representative

Ackermann reported learning more about results driven accountability.

C. Student Representative

Thao reported the girls volleyball team competed at the state tournament and had tremendous student support, debate club and winter sports are underway, High School Musical played to sold out crowds, and there are student led clothing, food, and book drives underway.

**VIII. Superintendent**

A. Employee Health Insurance

Superintendent Gilmore thanked Dr. Stoskopf for holding meetings for all employees to share upcoming changes to the district health insurance option. Administration will continue to monitor how the plan fits our district needs.

B. Suburban School Superintendents Conference

Superintendent Gilmore reported on the SSS conference in Boston.

C. edX Online Courses

Superintendent Gilmore reported on the edX courses she viewed at the SSS conference.

D. Advocacy Model

Superintendent Gilmore reported the district is using the WASDA/SSA advocacy model to examine goals and how to best advocate for the good things happening at D.C. Everest.

E. Project XQ Update

Superintendent Gilmore reported we will not pursue this grant due to the timeline.

F. Wisconsin Department of Work Force Secretary Reggie Newson's Upcoming Visit

Superintendent Gilmore reported Secretary Newson will visit D.C. Everest on November 19 as part of Career Development Month in Wisconsin.

G. *Most Likely to Succeed* Screening on December 1, 2015, at 6:30 in the D.C. Everest Middle School Theater

Superintendent Gilmore invited everyone to the movie screening.

**IX. Unfinished Business**

A. Board Goals

**X. New Business**

A. Action Items

1. 2014-2015 Final Audit Report

Motion by Schaefer, second by Jablonski, to accept the 2014-2015 Fiscal Audit as submitted. With a voice vote, all yes. Motion carried.

2. Business Office Budget Calendar 2016-2017

Motion by Kasten, second by Ackermann to accept the 2016-2017 Business Office Budget Calendar as submitted. With a voice vote, all yes. Motion carried.

3. 2016-17 New Secondary Course Proposals

Motion by Schaefer, second by Jablonski to accept the 2016-2017 New Secondary Course Proposals as submitted. With a voice vote, all yes. Motion carried.

4. Student Out of State Travel

Motion by Kasten, second by Jablonski to accept the Student Out-of-State Travel Recommendations as submitted. With a voice vote, all yes. Motion carried.

5. Set Date for Policy Retreat in Early January.

Motion by Schaefer, second Jablonski to set a future date for a Board Retreat in early February to review all the policy changes. With a voice vote, all yes. Motion carried.

B. Informational Items

1. 2016 School Board Election Calendar

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.

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.**

Motion by Kasten, second by Schaefer, to adjourn to closed session following the open meeting pursuant to W.S.S. 19.85(1)(a)(c) to consider the expulsion of a middle school student and personnel issues. With a roll call vote, Schaefer, Ackermann, Dickerson, Kasten, Jablonski, and Stroik, all yes. Motion carried. Time was 7:47 p.m.

**XIV. Reconvene in Open Session**

Meeting reconvened in open session at 8:27 p.m.

**XV. Adjourn**

Meeting was adjourned at 8:27 p.m.

Respectfully submitted,

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Rita A. Kasten, Clerk

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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 December 16, 2015, meeting of the school board.

# Confidential



Regular School Board Meeting  
Closed Session  
Wednesday, November 18, 2015  
DCE Administration Building  
6300 Alderson St., Weston, WI 54476

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## - M I N U T E S -

### 1. **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.**

Motion by Kasten, second by Schaefer, to adjourn to closed session following the open meeting pursuant to W.S.S. 19.85(1)(a)(c) to consider the expulsion of a middle school student and personnel issues. With a roll call vote, Schaefer, Ackermann, Dickerson, Kasten, Jablonski, and Stroik, all yes. Motion carried. Time was 7:47 p.m.

Present were Schaefer, Ackermann, Dickerson, Kasten, Jablonski, and Stroik. Also present were Gilmore, Stoskopf, and Lechner.

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

3. Superintendent Gilmore updated the Board on a personnel issue.

### 4. **Reconvene in Open Session**

Motion by Schaefer, second by Jablonski, to reconvene to reconvene to open session at 8:27 p.m. With a voice vote, all yes. Motion carried.

Respectfully submitted,

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Rita A. Kasten, Clerk

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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 December 16, 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> |
|----------------------|-----------------------|----------------|--------------|-------------|
| Jahna Clark          | Education Asst. – EV  | \$13.05        | 11-30-15     | EPU         |
| Joey Hart            | SWD Asst. – SH        | \$14.65        | 11-30-15     | EPU         |
| Jessica Perez-Cajina | Health Asst. – EV     | \$13.05        | 12-14-15     | EPU         |

### Contract Adjustments

#### Support Staff

| <i>Name</i>    | <i>Position/Bldg.</i> | <i>To</i> | <i>From</i> | <i>Effective Date</i> | <i>Type</i> |
|----------------|-----------------------|-----------|-------------|-----------------------|-------------|
| XiongMee Xiong | Ell Assistant – RI    | .58       | .49         | 11/23/2015            | Increase    |

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

| <i>Name</i>     | <i>Position</i>          | <i>Effective Date</i> | <i>Reason</i> |
|-----------------|--------------------------|-----------------------|---------------|
| Lisa Hoekstra   | Health Assistant – WE    | December 11, 2015     | Resignation   |
| Rachel Ridgeway | Education Assistant – JH | December 11, 2015     | Resignation   |
| Jennifer Kowal  | SWD Assistant – WE       | December 22, 2015     | Resignation   |
| Faye Gruening   | Food Service – RO        | December 31, 2015     | Resignation   |
| Wendy Fisher    | Education Assistant – SH | December 31, 2015     | Resignation   |
| Laurie Kramer   | Health Assistant – MB    | January 6, 2016       | Resignation   |

| DCE Middle School      |                                      |         |         |      |          |
|------------------------|--------------------------------------|---------|---------|------|----------|
| Beyer, Michael         | Ski Club                             | 1/3/16  | 2/21/16 | 0.66 | 11/30/15 |
| Heise, Stacey          | Ski Club                             | 1/3/16  | 2/21/16 | 0.66 | 11/30/15 |
| Treankler, Steve       | Ski Club                             | 1/3/16  | 2/21/16 | 0.66 | 12/9/15  |
| DCE Senior High School |                                      |         |         |      |          |
| Coenen, Luke           | Weight Training (Winter)             | 12/2/15 | 3/3/16  | 2    | –        |
| Grossklaus, Thomas     | Weight Training (Winter)             | 12/2/15 | 3/3/16  | 2    | –        |
| Steffenhagen, Wayne    | Weight Training (Winter)             | 12/2/15 | 3/3/16  | 2    | –        |
| Strehlow, Tim          | Weight Training Coordinator (Winter) | 12/2/15 | 3/3/16  | 2    | –        |

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

TREASURER'S REPORT

DECEMBER 9, 2015

|   |                |                |
|---|----------------|----------------|
| CASH BALANCE AS OF NOVEMBER 11, 2015                                  | \$20,329.18    |                |
| INVESTMENT ACCOUNT TRANSFERS  |                | \$3,686,008.36 |
| RECEIPTS CR#21268 - CR#21411  | \$5,389,875.41 |                |
| CHECKS FOR APPROVAL #215532 - #215712<br>ACH: #151600792- # 151601021 |                | \$1,697,631.45 |
| <u>VOIDS:</u><br>#215358, #215559, #215623, #215693                   | \$701.75       |                |
| CASH BALANCE AS OF DECEMBER 9, 2015                                   |                | \$27,266.53    |
|   | <hr/>          |                |
|   | \$5,410,906.34 | \$5,410,906.34 |
|   | <hr/> <hr/>    |                |

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER (11/11/2015-12/09/2015)**

| <b>CHECK<br/>NUMBER</b> | <b>VENDOR</b>                              | <b>INVOICE<br/>NUMBER</b> | <b>CHECK<br/>DATE</b> | <b>AMOUNT</b> |
|-------------------------|--|---------------------------|-----------------------|---------------|
| 215532                  | ABT WATER TREATMENT INC                    | 14957                     | 11/13/2015            | 544.64        |
| 215533                  | ACT  | 177599                    | 11/13/2015            | 1,100.00      |
| 215534                  | ALLIANT UTILITIES/WP&L                     | 9269310000 OCT 2015       | 11/13/2015            | 932.82        |
| 215535                  | ALVIS, ROBBY                               | RA, PR, 10/24             | 11/13/2015            | 30.00         |
| 215536                  | BEHRENS, MIKE                              | MB, PR, 10/31             | 11/13/2015            | 60.00         |
| 215537                  | BLASKOWSKI, VICTOR                         | VB, PR, 10/31             | 11/13/2015            | 120.00        |
| 215538                  | LIGHTBODY, LLC                             | lightbody11915            | 11/13/2015            | 138.25        |
| 215539                  | CHRISTIANSOON, VICKIE                      | christianson11915         | 11/13/2015            | 709.25        |
| 215540                  | COPA, ANGEL                                | AC, PR, 10/22             | 11/13/2015            | 35.00         |
| 215541                  | CYBER ADVISORS, INC.                       | 48504                     | 11/13/2015            | 15,510.00     |
| 215542                  | DC EVEREST BASKETBALL PROGRAM-USE DC EV SH | 83886                     | 11/13/2015            | 140.00        |
| 215543                  | DC EVEREST SENIOR HIGH SCHOOL              | UMBRELLA/8                | 11/13/2015            | 80.00         |
| 215544                  | DIAMOND H2O                                | 59296-IN                  | 11/13/2015            | 4,057.08      |
| 215545                  | DIDAX, INC                                 | SI-061582                 | 11/13/2015            | 931.69        |
| 215546                  | FANDREY, STEPHANIE                         | fandrey11915              | 11/13/2015            | 27.00         |
| 215547                  | FEDEX, INC.                                | 5-213-08509               | 11/13/2015            | 47.36         |
| 215548                  | FREIBERG, NANCY                            | NF, PR, 10/24             | 11/13/2015            | 40.00         |
| 215549                  | GOPHER SPORT, INC.                         | 9073665                   | 11/13/2015            | 270.08        |
| 215550                  | GREEN ENERGY HOODS, LLC                    | 4416                      | 11/13/2015            | 650.00        |
| 215551                  | GUARDIAN PEST CONTROL                      | Oct-15                    | 11/13/2015            | 410.65        |
| 215552                  | HABECK, MIKE                               | MH, PR, 10/31             | 11/13/2015            | 120.00        |
| 215553                  | HARVART, MICHAEL                           | MH, PR, 10/31             | 11/13/2015            | 55.00         |
| 215554                  | HEID MUSIC COMPANY INC                     | 1529275                   | 11/13/2015            | 19.99         |
| 215554                  | HEID MUSIC COMPANY INC                     | 1574409                   | 11/13/2015            | 214.91        |
| 215554                  | HEID MUSIC COMPANY INC                     | 1563888                   | 11/13/2015            | 70.20         |
| 215554                  | HEID MUSIC COMPANY INC                     | 1552123                   | 11/13/2015            | 40.00         |
| 215554                  | HEID MUSIC COMPANY INC                     | 137842                    | 11/13/2015            | 127.12        |
| 215554                  | HEID MUSIC COMPANY INC                     |                           | 11/13/2015            | 0.00          |
| 215554                  | HEID MUSIC COMPANY INC                     |                           | 11/13/2015            | 0.00          |
| 215555                  | INTERIM HEALTHCARE                         | #7                        | 11/13/2015            | 1,209.00      |
| 215555                  | INTERIM HEALTHCARE                         | #8                        | 11/13/2015            | 1,924.00      |
| 215556                  | LOCKSMITH SHOPPE                           | 12101                     | 11/13/2015            | 40.00         |
| 215557                  | MALBRIT MECHANICAL INC                     | 174316                    | 11/13/2015            | 744.14        |
| 215557                  | MALBRIT MECHANICAL INC                     | 174445                    | 11/13/2015            | 663.00        |
| 215558                  | MARATHON FEED INC                          | 65625                     | 11/13/2015            | 11,837.50     |
| 215559                  | MONROE TRUCK EQ                            | 399172                    | 11/13/2015            | 402.12        |
| 215560                  | NEOFUNDS BY NEOPOST INC.                   | Oct-15                    | 11/13/2015            | 2,000.00      |
| 215561                  | PATTY'S MUSIC                              | 20151007                  | 11/13/2015            | 107.78        |
| 215562                  | PITNEY BOWES SUPPLIES                      | 685918                    | 11/13/2015            | 104.53        |
| 215563                  | RILLINGS WINDOW BOUTIQUE LLC               | 6168                      | 11/13/2015            | 1,682.00      |
| 215564                  | ROBLE, KELLY                               | roble11915                | 11/13/2015            | 93.75         |
| 215565                  | ROMA, BRENDA                               | roma11915                 | 11/13/2015            | 12.50         |
| 215566                  | SCHMITZ, KURT                              | KS, PR, 10/31             | 11/13/2015            | 100.00        |
| 215567                  | SCHOTT, RIDGLEY                            | RS, PR, 10/31             | 11/13/2015            | 100.00        |
| 215568                  | SCHULZ, BRETT                              | BS, PR, 10/31             | 11/13/2015            | 150.00        |
| 215569                  | SCHWAN, MARTY                              | MS, PR, 10/31             | 11/13/2015            | 60.00         |
| 215570                  | STAPLES ADVANTAGE                          | 3280127958                | 11/13/2015            | 176.50        |
| 215571                  | THE GRAPHIC EDGE                           | 936979                    | 11/13/2015            | 250.05        |
| 215572                  | WAUSAU EVENTS INC.                         | wauevent11415             | 11/13/2015            | 15.00         |

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER (11/11/2015-12/09/2015)**

| <b>CHECK<br/>NUMBER</b> | <b>VENDOR</b>                            | <b>INVOICE<br/>NUMBER</b> | <b>CHECK<br/>DATE</b> | <b>AMOUNT</b> |
|-------------------------|--|---------------------------|-----------------------|---------------|
| 215573                  | WEBB, JAMES                              | webb                      | 11/13/2015            | 32.72         |
| 215574                  | WEIK, RICHARD                            | RW, PR, 10/31             | 11/13/2015            | 150.00        |
| 215575                  | WESTERN PSYCHOLOGICAL SERVICES (WPS)     | WPS-094082                | 11/13/2015            | 50.00         |
| 215576                  | ALLIANCE COLLECTION AGENCY               | 11/13/2015A               | 11/13/2015            | 153.79        |
| 215577                  | MARK HARRING STANDING CHAPTER 13 TRUSTEE | 11/132015A                | 11/13/2015            | 916.16        |
| 215578                  | UNITED WAY OF MARATHON CNTY              | 20151113ADUWAY            | 11/13/2015            | 638.35        |
| 215579                  | 1ST PLACE TROPHY & ENGRAVING             | 482, 511                  | 11/13/2015            | 100.00        |
| 215580                  | MILLER, HAILEY                           | SeptOct2015               | 11/13/2015            | 33.00         |
| 215581                  | SECURITY HEALTH PLAN                     | DEC 2015-HLTH-JE          | 11/13/2015            | 833.33        |
| 215582                  | SECURITY HEALTH PLAN                     | Dec-15                    | 11/13/2015            | 819,059.14    |
| 215583                  | STATE BAR OF WISCONSIN                   | MT2201516                 | 11/13/2015            | 150.00        |
| 215584                  | ANDRASCHKO, ALYSSA                       | 50319                     | 11/20/2015            | 40.00         |
| 215585                  | ASPIRUS WAUSAU HOSPITAL                  | kj45                      | 11/20/2015            | 6,520.92      |
| 215586                  | BARANOWSKI, ANDREW                       | Nov-15                    | 11/20/2015            | 48.00         |
| 215587                  | BRAYTON, MAGGIE                          | 50952                     | 11/20/2015            | 11.00         |
| 215588                  | CENTURY LINK                             | 1356688206                | 11/20/2015            | 158.79        |
| 215589                  | CHACON, OMAR                             | Nov-15                    | 11/20/2015            | 16.00         |
| 215590                  | COCA COLA REFRESHMENTS, INC              | 1152015                   | 11/20/2015            | 1,787.52      |
| 215591                  | CULLIGAN                                 | 1052015                   | 11/20/2015            | 210.00        |
| 215592                  | DC EVEREST BOYS BASKETBALL               | boysbsk111715             | 11/20/2015            | 1,880.00      |
| 215593                  | DEAN FOODS OF WISCONSIN, INC.            | 10312015                  | 11/20/2015            | 23,003.63     |
| 215594                  | DUPONT, AIDAN                            | Nov-15                    | 11/20/2015            | 48.00         |
| 215595                  | ERICKSON, HEIDI                          | Oct-15                    | 11/20/2015            | 100.00        |
| 215596                  | FEDEX, INC.                              | 5-220-42917               | 11/20/2015            | 95.76         |
| 215597                  | FOWLER, TANNER                           | Nov-15                    | 11/20/2015            | 56.00         |
| 215598                  | GELHAR, CADE                             | Nov-15                    | 11/20/2015            | 80.00         |
| 215599                  | GORDON FOOD SERVICE INC                  | 166285090                 | 11/20/2015            | 301.05        |
| 215599                  | GORDON FOOD SERVICE INC                  | 6074974                   | 11/20/2015            | 12,410.48     |
| 215599                  | GORDON FOOD SERVICE INC                  | 6074975                   | 11/20/2015            | 22,142.17     |
| 215599                  | GORDON FOOD SERVICE INC                  | 6074973                   | 11/20/2015            | 48,205.94     |
| 215600                  | GRAPHICS PLUS, INC.                      | 19589                     | 11/20/2015            | 279.00        |
| 215601                  | GRAY, ROBERT                             | RG, PR, 10/22             | 11/20/2015            | 40.00         |
| 215602                  | HAGENBUCHER, ISAAC                       | Nov-15                    | 11/20/2015            | 32.00         |
| 215603                  | HANSON SANITATION AND                    | 9296                      | 11/20/2015            | 135.00        |
| 215603                  | HANSON SANITATION AND                    | 9351                      | 11/20/2015            | 130.00        |
| 215604                  | HECKEL, TRENTON                          | Nov-15                    | 11/20/2015            | 64.00         |
| 215605                  | HER, PIA                                 | 10302015a                 | 11/20/2015            | 40.00         |
| 215606                  | HERDRICH, LEAH                           | herdrich111015            | 11/20/2015            | 357.00        |
| 215607                  | HORAK REFRIGERATION INC                  | 31838                     | 11/20/2015            | 138.00        |
| 215607                  | HORAK REFRIGERATION INC                  | 13895                     | 11/20/2015            | 250.00        |
| 215607                  | HORAK REFRIGERATION INC                  | 31743                     | 11/20/2015            | 376.66        |
| 215608                  | JANKE, DIANA                             | janke111315               | 11/20/2015            | 241.81        |
| 215609                  | JANKE, MICHAEL                           | Nov-15                    | 11/20/2015            | 24.00         |
| 215610                  | JUNEAU, HAYDEN                           | Nov-15                    | 11/20/2015            | 8.00          |
| 215611                  | LANGSETH, ALEX                           | Nov-15                    | 11/20/2015            | 64.00         |
| 215612                  | LINDER ELECTRIC MOTORS                   | 2983                      | 11/20/2015            | 153.00        |
| 215613                  | LLOYD, GAVIN                             | Nov-15                    | 11/20/2015            | 8.00          |
| 215614                  | MALBRIT MECHANICAL INC                   | 174424                    | 11/20/2015            | 825.00        |
| 215615                  | MARQUARDT STAMP AND SIGN                 | 46424                     | 11/20/2015            | 13.00         |

**DC EVEREST AREA SCHOOL DISTRICT  
BOARD CHECK REGISTER (11/11/2015-12/09/2015)**

| <b>CHECK<br/>NUMBER</b> | <b>VENDOR</b>                             | <b>INVOICE<br/>NUMBER</b> | <b>CHECK<br/>DATE</b> | <b>AMOUNT</b> |
|-------------------------|---|---------------------------|-----------------------|---------------|
| 215616                  | NANOTEK DEVICE REPAIR LLC - COREY J MEYER | 6                         | 11/20/2015            | 900.00        |
| 215617                  | NEOLA, INC                                | 63708                     | 11/20/2015            | 1,233.00      |
| 215618                  | PATTY'S MUSIC                             | 20151028ORCH              | 11/20/2015            | 95.00         |
| 215619                  | PFLANZER, CAMERON                         | Nov-15                    | 11/20/2015            | 16.00         |
| 215620                  | RICS SEWER SERVICE LLC                    | 1                         | 11/20/2015            | 185.00        |
| 215621                  | RMM SOLUTIONS INC                         | 48879                     | 11/20/2015            | 341.25        |
| 215622                  | SCHOFIELD CITY TREASURER                  | 37 281                    | 11/20/2015            | 3,027.04      |
| 215622                  | SCHOFIELD CITY TREASURER                  | 37 281(2)                 | 11/20/2015            | 4,802.69      |
| 215623                  | SCHULTZ, LINDSEY                          | OCT2015A                  | 11/20/2015            | 191.13        |
| 215624                  | SCHUSTER, KALEB                           | Nov-15                    | 11/20/2015            | 16.00         |
| 215625                  | SEVERSON, THOMAS                          | Nov-15                    | 11/20/2015            | 24.00         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976028                | 11/20/2015            | 21.15         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976049                | 11/20/2015            | 25.84         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976050                | 11/20/2015            | 27.60         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976051                | 11/20/2015            | 151.94        |
| 215626                  | STAPLES ADVANTAGE                         | 3282976035                | 11/20/2015            | 90.39         |
| 215626                  | STAPLES ADVANTAGE                         | 3280127826                | 11/20/2015            | 47.48         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976048                | 11/20/2015            | -22.48        |
| 215626                  | STAPLES ADVANTAGE                         | 3282976057                | 11/20/2015            | 26.98         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976058                | 11/20/2015            | 26.98         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976062                | 11/20/2015            | 13.49         |
| 215626                  | STAPLES ADVANTAGE                         | 3280127945                | 11/20/2015            | 32.27         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976060                | 11/20/2015            | 26.98         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976078                | 11/20/2015            | 180.29        |
| 215626                  | STAPLES ADVANTAGE                         | 3282976079                | 11/20/2015            | 3.94          |
| 215626                  | STAPLES ADVANTAGE                         | 3282976053                | 11/20/2015            | 178.70        |
| 215626                  | STAPLES ADVANTAGE                         | 3282976054                | 11/20/2015            | 26.87         |
| 215626                  | STAPLES ADVANTAGE                         | 3282976055                | 11/20/2015            | 9.65          |
| 215626                  | STAPLES ADVANTAGE                         | 3282976077                | 11/20/2015            | 81.23         |
| 215626                  | STAPLES ADVANTAGE                         |                           | 11/20/2015            | 0.00          |
| 215627                  | TAYLOR, ZACHARY                           | OCT/NOV2015               | 11/20/2015            | 225.40        |
| 215628                  | THE GRAPHIC EDGE                          | 938127                    | 11/20/2015            | 123.31        |
| 215629                  | VAN OUYEN, CADEN                          | Nov-15                    | 11/20/2015            | 24.00         |
| 215630                  | VILLAGE OF ROTHSCHILD                     | 37 176                    | 11/20/2015            | 4,742.95      |
| 215631                  | WAUSAU EAST HIGH SCHOOL                   | WVC CC 10/17              | 11/20/2015            | 154.29        |
| 215632                  | YODER, KENNETH                            | Nov-15                    | 11/20/2015            | 64.00         |
| 215633                  | MINNESOTA MUTUAL LIFE                     | Dec-15                    | 11/20/2015            | 15,449.55     |
| 215634                  | WI DECA                                   | 1023034                   | 11/20/2015            | 100.00        |
| 215635                  | ALLIANCE COLLECTION AGENCY                | 11/27/2015A               | 11/27/2015            | 173.53        |
| 215636                  | MARK HARRING STANDING CHAPTER 13 TRUSTEE  | 11/27/2015A               | 11/27/2015            | 916.16        |
| 215637                  | UNITED WAY OF MARATHON CNTY               | 20151127ADUWAY            | 11/27/2015            | 710.12        |
| 215638                  | MADISON NATL LIFE INS CO                  | Dec-15                    | 11/27/2015            | 10,964.04     |
| 215639                  | UW STEVENS POINT-PLANETARIUM              | 1504                      | 11/27/2015            | 50.00         |
| 215640                  | WI DEPT OF FINANCIAL INST                 | 111915                    | 11/27/2015            | 20.00         |
| 215641                  | ABEL SR, DON                              | 11/18/2015                | 11/27/2015            | 180.00        |
| 215642                  | APPLE COMPUTER INC                        | 4361063098                | 11/27/2015            | 1,326.00      |
| 215642                  | APPLE COMPUTER INC                        | 4361063099                | 11/27/2015            | 1,800.95      |
| 215643                  | ARAMARK UNIFORM SERVICES, INC             | (OCT)2015 FOOD            | 11/27/2015            | 645.20        |
| 215643                  | ARAMARK UNIFORM SERVICES, INC             | OCT 2015 CUSTODIAL        | 11/27/2015            | 3,531.91      |

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| 215644                  | BEHRENS, MIKE                 | MB, PR, 11/13,11/14       | 11/27/2015            | 60.00         |
| 215645                  | BETHLEHEM COMM-RO.,INC.       | BETH-4K-NOV15             | 11/27/2015            | 7,090.74      |
| 215646                  | BLASKOWSKI, VICTOR            | VB, PR, 11/13,11/14       | 11/27/2015            | 60.00         |
| 215647                  | BROADENED HORIZONS, INC.      | 13301-1                   | 11/27/2015            | 99.95         |
| 215648                  | BUILERS SCHWINN CYCLERY       | 742785                    | 11/27/2015            | 256.30        |
| 215649                  | CHAVEZ, JAMIE                 | Nov-15                    | 11/27/2015            | 75.00         |
| 215650                  | CHIPPEWA FALLS HIGH SCHOOL    | Tennis Sectionals         | 11/27/2015            | 35.00         |
| 215651                  | COUNCIL FOR ENVIRONMENTAL ED. | 20043580                  | 11/27/2015            | 368.79        |
| 215652                  | DELACRUZ, CUAUHTEMOC          | Nov-15                    | 11/27/2015            | 75.00         |
| 215653                  | FEDEX, INC.                   | 5-228-04380               | 11/27/2015            | 30.67         |
| 215654                  | FRANKLIN, CHERYL              | Franklin112015            | 11/27/2015            | 43.26         |
| 215655                  | GOAL LINE, INC.               | 8301                      | 11/27/2015            | 4,387.00      |
| 215656                  | GRAPHICS PLUS, INC.           | 19603                     | 11/27/2015            | 915.00        |
| 215657                  | GUMZ, CARMEN                  | gumz112415                | 11/27/2015            | 95.68         |
| 215658                  | HABECK, MIKE                  | MH, PR, 11/13             | 11/27/2015            | 30.00         |
| 215659                  | HOUCHEN BINDERY               | 223598                    | 11/27/2015            | 417.60        |
| 215660                  | JOHNSON, JUDY                 | Nov-15                    | 11/27/2015            | 55.00         |
| 215661                  | KNUTSON, BRIANNA              | knutson112015             | 11/27/2015            | 18.62         |
| 215662                  | LOCKSMITH SHOPPE              | 12123                     | 11/27/2015            | 24.50         |
| 215663                  | LOPEZ, LISA                   | lopez111815               | 11/27/2015            | 41.00         |
| 215664                  | LYGA, AMY                     | 20151113                  | 11/27/2015            | 300.00        |
| 215665                  | MARA CTY TREASURER            | 11503724                  | 11/27/2015            | 231.90        |
| 215666                  | MIDWEST SCALE SERVICE         | 1122                      | 11/27/2015            | 105.00        |
| 215667                  | MULDER, JENNIFER              | Nov-15                    | 11/27/2015            | 75.00         |
| 215668                  | NAPA AUTO PARTS, INC.         | DCEOCT450                 | 11/27/2015            | 77.72         |
| 215669                  | NEENAH HIGH SCHOOL            | CC, 9/4,Girls CC          | 11/27/2015            | 150.00        |
| 215670                  | O'BRIEN STEEL SERVICE, CO.    | 87233                     | 11/27/2015            | 310.00        |
| 215671                  | PATTY'S MUSIC                 | 20151030Choir             | 11/27/2015            | 69.80         |
| 215672                  | PREISIG, MONICA               | preisig111915             | 11/27/2015            | 126.00        |
| 215673                  | RAINBOW BOOK COMPANY          | 117432                    | 11/27/2015            | 586.47        |
| 215674                  | RAMSEY, MELISSA               | Sep-15                    | 11/27/2015            | 82.08         |
| 215675                  | READING, READING, BOOKS, LLC  | 16933                     | 11/27/2015            | 91.63         |
| 215676                  | REISSMANN, GARY AND ERICA     | Nov-15                    | 11/27/2015            | 10.00         |
| 215677                  | RJEAGLE, LLC                  | #7                        | 11/27/2015            | 297.00        |
| 215678                  | RMM SOLUTIONS INC             | #49197                    | 11/27/2015            | 998.78        |
| 215678                  | RMM SOLUTIONS INC             | 50738                     | 11/27/2015            | 84,158.82     |
| 215679                  | SCHMITZ, KURT                 | KS, PR, 11/14,11/13       | 11/27/2015            | 60.00         |
| 215680                  | SCHWAN, KYLE                  | KS, PR, 11/14             | 11/27/2015            | 30.00         |
| 215681                  | SCHWAN, MARTY                 | MS, PR, 11/13, 11/14      | 11/27/2015            | 60.00         |
| 215682                  | ST JOHN LUTHERAN SCHOOL       | STJO-4K-NOV15             | 11/27/2015            | 3,083.28      |
| 215683                  | STAPLES ADVANTAGE             | 3282976052                | 11/27/2015            | 5.92          |
| 215683                  | STAPLES ADVANTAGE             | 3282976066                | 11/27/2015            | 7.59          |
| 215683                  | STAPLES ADVANTAGE             | 3282976075                | 11/27/2015            | 10.25         |
| 215683                  | STAPLES ADVANTAGE             | 3282976076                | 11/27/2015            | 46.36         |
| 215683                  | STAPLES ADVANTAGE             | 3282976056                | 11/27/2015            | 25.77         |
| 215684                  | STEVENS POINT SCHOOL DISTRICT | 2015 NOV 11               | 11/27/2015            | 529.12        |
| 215685                  | TESCH, AMANDA                 | tesch112015               | 11/27/2015            | 56.00         |
| 215686                  | THE GRAPHIC EDGE              | 939750 / 930326           | 11/27/2015            | 1,052.82      |
| 215687                  | TITO INC                      | 10398                     | 11/27/2015            | 6,103.20      |

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| 215688                  | TREND FOR KIDS - TREND ENTERPRISES | 1954901RI                 | 11/27/2015            | 19.82         |
| 215689                  | VAJ, VAJ LOOG ZEB                  | Nov-15                    | 11/27/2015            | 75.00         |
| 215690                  | VUE, SANDY                         | Oct-15                    | 11/27/2015            | 88.92         |
| 215691                  | WEIK, RICHARD                      | DW, PR, 11/13,11/14       | 11/27/2015            | 110.00        |
| 215692                  | SCHULTZ, LINDSEY                   | OCT2015A                  | 12/1/2015             | 191.13        |
| 215693                  | LIGHTBODY, LLC                     | bretl93015                | 12/2/2015             | 54.25         |
| 215694                  | KRUG BUS SERVICE, INC.             | 9199, 9200                | 12/4/2015             | 1,050.00      |
| 215695                  | BLICK ART MATERIALS                | 5245773                   | 12/4/2015             | 553.34        |
| 215696                  | BP                                 | 4990244701-NOV2015        | 12/4/2015             | 15.69         |
| 215697                  | CELLCOM - WAUSAU                   | 201713                    | 12/4/2015             | 628.34        |
| 215698                  | DECA                               | 45072                     | 12/4/2015             | 28.00         |
| 215699                  | DIGGERS HOTLINE INC                | 151 1 27751               | 12/4/2015             | 1.85          |
| 215700                  | EASTBAY INC                        | 374526                    | 12/4/2015             | 33.90         |
| 215701                  | FEDEX, INC.                        | 5-235-69335               | 12/4/2015             | 52.10         |
| 215702                  | GORDON FOOD SERVICE INC            | 166560176                 | 12/4/2015             | 57.19         |
| 215703                  | LETARSKI, KAYLA                    | WORK PERMIT               | 12/4/2015             | 10.00         |
| 215704                  | MALONE, PAT                        | malone113015              | 12/4/2015             | 1,036.00      |
| 215705                  | MARA CTY PUBLIC HEALTH             | HLI00009011               | 12/4/2015             | 43.00         |
| 215706                  | NEILLSVILLE HIGH SCHOOL            | 11252015                  | 12/4/2015             | 125.00        |
| 215707                  | RIB RVR FOSILS & LAPID             | 10112015                  | 12/4/2015             | 1,067.00      |
| 215708                  | STERLING WATER INC                 | 342X04842004              | 12/4/2015             | 1,386.35      |
| 215709                  | TAYLOR, ZACHARY                    | 2                         | 12/4/2015             | 175.80        |
| 215710                  | TECHNOLOGY RESOURCE ADVISORS       | 18297                     | 12/4/2015             | 4,423.00      |
| 215711                  | WESTON MUNICIPAL UTILITIES         | 2749-00-GFH               | 12/4/2015             | 1,863.00      |
| 215711                  | WESTON MUNICIPAL UTILITIES         | 08/13-11-10-15            | 12/4/2015             | 15,185.70     |
| 215712                  | LIGHTBODY, LLC                     | bretl93015                | 12/2/2015             | 54.25         |
| 151600792               | ABLE DISTRIBUTING CO INC           | S010199933.001            | 11/13/2015            | 21.72         |
| 151600793               | ADVANCED DISPOSAL                  | D2061308 OCT 2015         | 11/13/2015            | 5,431.39      |
| 151600794               | BASSETT MECHANICAL, INC.           | 6025474C                  | 11/13/2015            | 1,573.00      |
| 151600795               | BORYSIK, MARLENE                   | Oct-15                    | 11/13/2015            | 74.64         |
| 151600796               | BOSMAN, TOM                        | TB, PR, 10/31             | 11/13/2015            | 120.00        |
| 151600797               | CARRICO AQUATIC RESOURCES, INC     | 20153409                  | 11/13/2015            | 407.00        |
| 151600798               | FAMILY SERVICE MADISON, INC.       | 10750                     | 11/13/2015            | 2,324.23      |
| 151600799               | FERGUSON ENTERPRISE INC            | 2397845                   | 11/13/2015            | 43.68         |
| 151600800               | FIRST STUDENT INC                  | 11145300                  | 11/13/2015            | 669.81        |
| 151600800               | FIRST STUDENT INC                  | 11150511                  | 11/13/2015            | 2,562.13      |
| 151600800               | FIRST STUDENT INC                  | 11145167                  | 11/13/2015            | 146.45        |
| 151600801               | FRANCE PROPANE SERVICE             | 210675                    | 11/13/2015            | 596.45        |
| 151600802               | GERBER LEISURE PRODUCTS, INC.      | 26437                     | 11/13/2015            | 78.00         |
| 151600803               | GINGERROOT LLC                     | 1526                      | 11/13/2015            | 3,131.25      |
| 151600804               | JOHNSON CONTROLS INC               | 1-26289510739             | 11/13/2015            | 706.26        |
| 151600804               | JOHNSON CONTROLS INC               | 1-26792687836             | 11/13/2015            | 891.16        |
| 151600805               | JOHNSON, EO, INC.                  | CNIN812137                | 11/13/2015            | 457.71        |
| 151600806               | KOEPKE, RICHARD                    | Koepke2 2015 credits      | 11/13/2015            | 405.00        |
| 151600807               | KWIK TRIP INC                      | 00054784 OCT 2015         | 11/13/2015            | 1,596.53      |
| 151600808               | LAFFIN, CASEY                      | 2015 WORK PERMT           | 11/13/2015            | 10.00         |
| 151600809               | MCMILLAN-HEHIR, HEATHER            | Oct-15                    | 11/13/2015            | 46.58         |
| 151600810               | MIDLAND PAPER COMPANY, INC.        | IN00257577                | 11/13/2015            | 30.55         |
| 151600811               | NORTHCENTRAL TECH COLLEGE          | 15999902 FALL 2015        | 11/13/2015            | 1,364.40      |

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| 151600812               | NORTHWAY COMMUNICATIONS INC        | 43661                     | 11/13/2015            | 79.64         |
| 151600813               | O'BRIEN, RENEE                     | Oct-15                    | 11/13/2015            | 150.13        |
| 151600814               | OVERGAARD, JACK                    | JO,PR,10/31               | 11/13/2015            | 150.00        |
| 151600815               | PHALEN, PATRICK                    | OCT2015A                  | 11/13/2015            | 51.75         |
| 151600815               | PHALEN, PATRICK                    | SEP2015A                  | 11/13/2015            | 51.87         |
| 151600816               | POPHAL, STEVEN                     | Pophal 2015               | 11/13/2015            | 405.00        |
| 151600817               | PREGONT, DANIEL                    | DP, PR, 10/31             | 11/13/2015            | 150.00        |
| 151600818               | RAVEY, TRACY                       | Oct-15                    | 11/13/2015            | 180.32        |
| 151600819               | REINHART FOODS INC                 | 634973                    | 11/13/2015            | 305.47        |
| 151600820               | SCHOLASTIC INC                     | M5698156 6                | 11/13/2015            | 148.34        |
| 151600821               | SCHOMMER, MARK                     | Oct-15                    | 11/13/2015            | 130.64        |
| 151600822               | SCHOOL SPECIALTY                   | 2.08115E+11               | 11/13/2015            | 381.44        |
| 151600822               | SCHOOL SPECIALTY                   | 2.08115E+11               | 11/13/2015            | 67.48         |
| 151600823               | SIMPLEXGRINELL LP                  | 81890252                  | 11/13/2015            | 473.00        |
| 151600824               | STURTZ, JERRY                      | JS, PR, 10/31             | 11/13/2015            | 100.00        |
| 151600825               | SUN PRINTING INC                   | 76711                     | 11/13/2015            | 59.00         |
| 151600826               | TEAM SPORTING GOODS INC            | AAH064644                 | 11/13/2015            | 588.74        |
| 151600826               | TEAM SPORTING GOODS INC            | AAH064311                 | 11/13/2015            | 175.00        |
| 151600827               | TESCH, KAYLEE                      | Oct-15                    | 11/13/2015            | 40.48         |
| 151600828               | WANTA, DAVID                       | Oct-15                    | 11/13/2015            | 136.85        |
| 151600829               | WEBKO EMBROIDERY & SCREEN PRINTING | 184845                    | 11/13/2015            | 396.00        |
| 151600830               | WENDORF, MICHAEL                   | Oct-15                    | 11/13/2015            | 115.31        |
| 151600831               | WENNING GRINDING SUPPLY, J         | 90517                     | 11/13/2015            | 46.00         |
| 151600832               | ZELL, CASSIE                       | Oct-15                    | 11/13/2015            | 75.10         |
| 151600833               | 1ST PLACE TROPHY & ENGRAVING       | 494                       | 11/20/2015            | 200.00        |
| 151600834               | AARRESTAD, THEODORE                | Sep-15                    | 11/20/2015            | 29.90         |
| 151600834               | AARRESTAD, THEODORE                | Oct-15                    | 11/20/2015            | 21.85         |
| 151600835               | ABLE DISTRIBUTING CO INC           | SO10329695.001            | 11/20/2015            | 56.77         |
| 151600835               | ABLE DISTRIBUTING CO INC           | S010386255.001            | 11/20/2015            | 123.31        |
| 151600835               | ABLE DISTRIBUTING CO INC           | S010365084.001            | 11/20/2015            | 34.30         |
| 151600835               | ABLE DISTRIBUTING CO INC           | S010365084.002            | 11/20/2015            | 17.84         |
| 151600836               | AEI SPEAKERS BUREAU                | Wormeli                   | 11/20/2015            | 972.24        |
| 151600837               | AIM ELECTRONICS INC                | 38924                     | 11/20/2015            | 3,320.00      |
| 151600838               | ALPHA BAKING CO., INC.             | 10312015HS                | 11/20/2015            | 1,131.67      |
| 151600838               | ALPHA BAKING CO., INC.             | 10312015MS                | 11/20/2015            | 1,984.15      |
| 151600839               | AMERICAN WELDING & GAS INC         | 03607744-03638624         | 11/20/2015            | 4.32          |
| 151600839               | AMERICAN WELDING & GAS INC         | 3638738                   | 11/20/2015            | 19.84         |
| 151600839               | AMERICAN WELDING & GAS INC         | 3661633                   | 11/20/2015            | 179.13        |
| 151600839               | AMERICAN WELDING & GAS INC         | 3638622                   | 11/20/2015            | 4.34          |
| 151600840               | APPERSON, INC.                     | 590741-2015               | 11/20/2015            | 159.00        |
| 151600841               | ARCHIQUETTE, JEANNE                | Oct-15                    | 11/20/2015            | 77.63         |
| 151600842               | AURICO                             | 248268                    | 11/20/2015            | 1,178.60      |
| 151600843               | BAILEY, JOANNA                     | Oct-15                    | 11/20/2015            | 80.85         |
| 151600844               | BARTLING, SHARON                   | Oct-15                    | 11/20/2015            | 34.50         |
| 151600845               | BRANTON, MICHELLE                  | Oct-15                    | 11/20/2015            | 13.97         |
| 151600846               | BUEGE, AMANDA                      | Sep-15                    | 11/20/2015            | 14.38         |
| 151600846               | BUEGE, AMANDA                      | Oct-15                    | 11/20/2015            | 17.25         |
| 151600847               | CESA 9, INC.                       | 6459-178-6                | 11/20/2015            | 1,400.00      |
| 151600847               | CESA 9, INC.                       | 6453/661-6                | 11/20/2015            | 200.00        |

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| 151600848               | CONSTELLATION ENERGY SERVICES | 1617475-01                | 11/20/2015            | 12,260.14     |
| 151600849               | CUMMINGS, LONA                | Oct-15                    | 11/20/2015            | 32.29         |
| 151600850               | DAIGLE, STACEY                | Oct-15                    | 11/20/2015            | 40.37         |
| 151600851               | DAVIES, ELYSE                 | Oct-15                    | 11/20/2015            | 59.80         |
| 151600852               | EISENBARTH VIOLIN SHOP        | 454210                    | 11/20/2015            | 774.60        |
| 151600853               | ENGEN, TERI                   | Oct-15                    | 11/20/2015            | 43.70         |
| 151600854               | ETCO ELECTRIC SUPPLY INC      | 3208851                   | 11/20/2015            | 174.40        |
| 151600854               | ETCO ELECTRIC SUPPLY INC      | 3208852                   | 11/20/2015            | 21.91         |
| 151600854               | ETCO ELECTRIC SUPPLY INC      | 3207830                   | 11/20/2015            | 166.37        |
| 151600854               | ETCO ELECTRIC SUPPLY INC      | 3209211                   | 11/20/2015            | 33.75         |
| 151600855               | FERGUSON ENTERPRISE INC       | 2402623                   | 11/20/2015            | 94.27         |
| 151600855               | FERGUSON ENTERPRISE INC       | 2402706                   | 11/20/2015            | 139.33        |
| 151600855               | FERGUSON ENTERPRISE INC       | 2402224                   | 11/20/2015            | 478.97        |
| 151600856               | FIRST STUDENT INC             | 11152837                  | 11/20/2015            | 290,164.23    |
| 151600856               | FIRST STUDENT INC             | 11147393                  | 11/20/2015            | 71.12         |
| 151600856               | FIRST STUDENT INC             | 11154825                  | 11/20/2015            | 162.24        |
| 151600856               | FIRST STUDENT INC             | 11154856                  | 11/20/2015            | 98.54         |
| 151600857               | FISCHER, DAVID                | Oct-15                    | 11/20/2015            | 223.00        |
| 151600858               | FOX, GRETCHEN                 | Oct-15                    | 11/20/2015            | 41.40         |
| 151600859               | GARTZKE, DIANA                | Oct-15                    | 11/20/2015            | 90.79         |
| 151600860               | GAULKE, ESTHER                | SeptOct2015               | 11/20/2015            | 34.00         |
| 151600861               | GEBERT, SAMANTHA              | Oct-15                    | 11/20/2015            | 68.25         |
| 151600862               | GILMORE, KRISTINE             | Nov-15                    | 11/20/2015            | 1,026.60      |
| 151600863               | GOETSCH, DIANE                | AUG/SEP2015               | 11/20/2015            | 72.45         |
| 151600863               | GOETSCH, DIANE                | SEP/OCT2015               | 11/20/2015            | 85.50         |
| 151600863               | GOETSCH, DIANE                | OCT2015A                  | 11/20/2015            | 48.93         |
| 151600864               | GULDAN, DONNA                 | Oct-15                    | 11/20/2015            | 108.10        |
| 151600865               | HADLEYS OFFICE PRODUCTS INC   | 936426-0                  | 11/20/2015            | 96.42         |
| 151600866               | HEEREN, CAROL                 | Oct-15                    | 11/20/2015            | 91.08         |
| 151600867               | JERRYS MUSIC INC              | 83631                     | 11/20/2015            | 349.02        |
| 151600868               | JOHNSON, ANN                  | SEP/OCT2015               | 11/20/2015            | 106.09        |
| 151600869               | JOHNSON CONTROLS INC          | 1-26908793749             | 11/20/2015            | 402.80        |
| 151600869               | JOHNSON CONTROLS INC          | 1-26908910621             | 11/20/2015            | 719.88        |
| 151600870               | KOENIG, TAMMY                 | Oct-15                    | 11/20/2015            | 52.45         |
| 151600871               | KRUG BUS SERVICE, INC.        | 9189-181                  | 11/20/2015            | 1,146.00      |
| 151600872               | LAWRENCE, BARBARA             | Oct-15                    | 11/20/2015            | 119.77        |
| 151600873               | LAWSON, LYNN                  | OCT2015A                  | 11/20/2015            | 169.41        |
| 151600874               | LECHNER, MARY                 | Oct-15                    | 11/20/2015            | 180.24        |
| 151600875               | LEE, CHEE                     | OCT/NOV2015               | 11/20/2015            | 36.05         |
| 151600876               | LIGHTING DESIGN SOLUTIONS LLC | 10902                     | 11/20/2015            | 280.00        |
| 151600877               | M3 INSURANCE SOLU INC         | 9994                      | 11/20/2015            | 27,459.00     |
| 151600878               | MARTIN, JEAN                  | Nov-15                    | 11/20/2015            | 14.50         |
| 151600879               | MID WISCONSIN BEVERAGE        | 110315                    | 11/20/2015            | 255.98        |
| 151600879               | MID WISCONSIN BEVERAGE        | 281294                    | 11/20/2015            | 235.32        |
| 151600880               | MMG EMPLOYER SOLUTIONS, INC.  | 108609a                   | 11/20/2015            | 1,116.00      |
| 151600881               | NASCO INC - EDUCATION         | 641311                    | 11/20/2015            | 116.96        |
| 151600882               | NATZKE, ANDREW                | Oct-15                    | 11/20/2015            | 41.40         |
| 151600883               | NELSON, AARON                 | Nov-15                    | 11/20/2015            | 13.34         |
| 151600884               | NORTHWAY COMMUNICATIONS INC   | 43876                     | 11/20/2015            | 63.00         |

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|-------------------------|---------------------------------|---------------------------|-----------------------|---------------|
| 151600885               | NYE, CASEY                      | JUL/AUG2015               | 11/20/2015            | 402.96        |
| 151600885               | NYE, CASEY                      | SEP/OCT2015               | 11/20/2015            | 79.24         |
| 151600886               | OFFICE ENTERPRISES INC          | 360114                    | 11/20/2015            | 142.00        |
| 151600887               | OLSON, JULIE                    | 103015                    | 11/20/2015            | 313.60        |
| 151600888               | OMNI GLASS & PAINT INC          | 115528                    | 11/20/2015            | 239.00        |
| 151600888               | OMNI GLASS & PAINT INC          | 115529                    | 11/20/2015            | 241.00        |
| 151600889               | PAULSON, JOHN                   | Jul-15                    | 11/20/2015            | 30.26         |
| 151600889               | PAULSON, JOHN                   | Aug-15                    | 11/20/2015            | 7.89          |
| 151600890               | PAXTON PATTERSON                | 318585                    | 11/20/2015            | 225.39        |
| 151600891               | PENSINGER, SARA                 | Oct-15                    | 11/20/2015            | 178.14        |
| 151600892               | PER MAR SECURITY SERVICES, INC. | 1433421                   | 11/20/2015            | 2,216.01      |
| 151600892               | PER MAR SECURITY SERVICES, INC. | 1433499                   | 11/20/2015            | 241.41        |
| 151600892               | PER MAR SECURITY SERVICES, INC. | 1435102                   | 11/20/2015            | 153.10        |
| 151600893               | PRAHL, TINA                     | Oct-15                    | 11/20/2015            | 90.05         |
| 151600894               | QUALITY ROOFING INC             | 15-0410                   | 11/20/2015            | 525.26        |
| 151600895               | REALLY GOOD STUFF, INC.         | 5212305                   | 11/20/2015            | 48.92         |
| 151600895               | REALLY GOOD STUFF, INC.         | 5212303                   | 11/20/2015            | 43.20         |
| 151600896               | REIF, JESSA                     | Oct-15                    | 11/20/2015            | 252.14        |
| 151600897               | REILLY, ALISON                  | 2343                      | 11/20/2015            | 193.53        |
| 151600898               | REINHART FOODS INC              | 11012015                  | 11/20/2015            | 3,995.53      |
| 151600898               | REINHART FOODS INC              | 632407                    | 11/20/2015            | 1,195.77      |
| 151600899               | REISER, ALLISON                 | reiser111315              | 11/20/2015            | 122.50        |
| 151600900               | RIISER ENERGY                   | 1514583                   | 11/20/2015            | 803.76        |
| 151600900               | RIISER ENERGY                   | 1514582                   | 11/20/2015            | 915.98        |
| 151600901               | ROTO-GRAPHIC PRINTING INC       | 3225                      | 11/20/2015            | 390.00        |
| 151600902               | RUPPERT, ELISSA                 | Oct-15                    | 11/20/2015            | 50.72         |
| 151600903               | SCHOOL SPECIALTY                | 2.08115E+11               | 11/20/2015            | 132.46        |
| 151600904               | SCHUELLER, DAWNEEN              | Oct-15                    | 11/20/2015            | 22.54         |
| 151600905               | STACHOVAK, AMY                  | AUG/SEP2015               | 11/20/2015            | 68.77         |
| 151600905               | STACHOVAK, AMY                  | Oct-15                    | 11/20/2015            | 53.30         |
| 151600906               | STEIG, LINDSAY                  | Oct-15                    | 11/20/2015            | 87.40         |
| 151600907               | SUCKOW, ELLEN                   | Nov-15                    | 11/20/2015            | 51.75         |
| 151600908               | TAYLOR, JULIANN                 | Oct-15                    | 11/20/2015            | 210.67        |
| 151600909               | TEAM SPORTING GOODS INC         | AAH065157                 | 11/20/2015            | 130.00        |
| 151600910               | TESKE, STEFANIE                 | Oct-15                    | 11/20/2015            | 70.61         |
| 151600911               | THOMPSON, KELLY                 | Oct-15                    | 11/20/2015            | 244.09        |
| 151600912               | TIERNEY BROTHERS                | 698843                    | 11/20/2015            | 6,175.00      |
| 151600913               | TREPTOW, FELECITY               | 102915                    | 11/20/2015            | 93.53         |
| 151600913               | TREPTOW, FELECITY               | Nov-15                    | 11/20/2015            | 180.25        |
| 151600914               | TRETTER, TODD                   | Oct-15                    | 11/20/2015            | 61.12         |
| 151600915               | TRIMNER, SARAH                  | Oct-15                    | 11/20/2015            | 156.63        |
| 151600916               | VAN ERT ELECTRIC COMPANY INC.   | 92801                     | 11/20/2015            | 288.05        |
| 151600917               | VANSLYKE, DANIEL                | Oct-15                    | 11/20/2015            | 45.08         |
| 151600918               | WEBB, HERSHEL                   | Oct-15                    | 11/20/2015            | 136.79        |
| 151600919               | WELLER, JULIE                   | Oct-15                    | 11/20/2015            | 79.41         |
| 151600919               | WELLER, JULIE                   | OCT2015A                  | 11/20/2015            | 130.69        |
| 151600920               | WI ATHLETIC ASSN WIAA           | Scoresheets               | 11/20/2015            | 10.00         |
| 151600921               | WIERNIK, ANN                    | Nov-15                    | 11/20/2015            | 29.81         |
| 151600922               | ZYNDA, JENNIFER                 | SEP/OCT2015               | 11/20/2015            | 46.12         |

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| 151600922               | ZYNDA, JENNIFER                    | Sep-15                    | 11/20/2015            | 51.75         |
| 151600922               | ZYNDA, JENNIFER                    | Oct-15                    | 11/20/2015            | 215.05        |
| 151600923               | ABEL, SCOT                         | Aug-15                    | 11/27/2015            | 27.14         |
| 151600923               | ABEL, SCOT                         | Sep-15                    | 11/27/2015            | 57.62         |
| 151600923               | ABEL, SCOT                         | Oct-15                    | 11/27/2015            | 38.30         |
| 151600923               | ABEL, SCOT                         | Nov-15                    | 11/27/2015            | 88.67         |
| 151600924               | ALBERS, KATHRYN                    | Nov-15                    | 11/27/2015            | 52.67         |
| 151600925               | ASPIRUS YMCA CHILD DEV CTR         | YMCA-4K-NOV15             | 11/27/2015            | 25,437.06     |
| 151600926               | ASSOCIATED TRUST COMPANY           | 2882                      | 11/27/2015            | 363.00        |
| 151600927               | ATKINSON, SCOTT                    | OCT2015A                  | 11/27/2015            | 22.16         |
| 151600928               | BAER, CHELSEA                      | baer112115                | 11/27/2015            | 160.00        |
| 151600929               | BAND INSTRMT REPR SPEC INC         | 29198                     | 11/27/2015            | 228.00        |
| 151600930               | BAUDHUIN, LATICIA                  | OCT2015A                  | 11/27/2015            | 36.51         |
| 151600931               | BOBS ELECTRIC, INC                 | 38047                     | 11/27/2015            | 104.75        |
| 151600932               | CESA 9, INC.                       | 6667-178-6                | 11/27/2015            | 2,657.32      |
| 151600933               | CLAY REISSMANN, MELISSA            | Nov-15                    | 11/27/2015            | 29.56         |
| 151600934               | COUNTY MATERIALS CORP.             | 2657820-00                | 11/27/2015            | 8.40          |
| 151600935               | CUMMINGS, LONA                     | Nov-15                    | 11/27/2015            | 12.11         |
| 151600936               | DICKERSON, LESLEI                  | Nov-15                    | 11/27/2015            | 160.43        |
| 151600937               | DIGICOPY                           | 149432                    | 11/27/2015            | 5.83          |
| 151600938               | EISENBARTH VIOLIN SHOP             | 454230                    | 11/27/2015            | 100.20        |
| 151600938               | EISENBARTH VIOLIN SHOP             | 454174                    | 11/27/2015            | 179.00        |
| 151600938               | EISENBARTH VIOLIN SHOP             | 454173                    | 11/27/2015            | 338.25        |
| 151600938               | EISENBARTH VIOLIN SHOP             |                           | 11/27/2015            | 0.00          |
| 151600939               | FERGUSON ENTERPRISE INC            | 2402224A                  | 11/27/2015            | 400.00        |
| 151600940               | FIRST STUDENT INC                  | 11154875                  | 11/27/2015            | 296.57        |
| 151600940               | FIRST STUDENT INC                  | 11154881                  | 11/27/2015            | 575.38        |
| 151600940               | FIRST STUDENT INC                  | 11154783                  | 11/27/2015            | 316.52        |
| 151600940               | FIRST STUDENT INC                  | 11154808                  | 11/27/2015            | 31.04         |
| 151600940               | FIRST STUDENT INC                  | 11154864                  | 11/27/2015            | 386.67        |
| 151600941               | GADKE, GARY                        | Nov-15                    | 11/27/2015            | 6.53          |
| 151600942               | GILMORE, KRISTINE                  | NOV2015A                  | 11/27/2015            | 107.53        |
| 151600943               | GLYNN, JOHN                        | Oct-15                    | 11/27/2015            | 86.83         |
| 151600943               | GLYNN, JOHN                        | OCT2015A                  | 11/27/2015            | 186.45        |
| 151600943               | GLYNN, JOHN                        | OCT2015B                  | 11/27/2015            | 57.15         |
| 151600944               | GRAFF, CHRISTOPHER                 | Nov-15                    | 11/27/2015            | 78.29         |
| 151600945               | HADLEYS OFFICE PRODUCTS INC        | #935900                   | 11/27/2015            | 170.70        |
| 151600945               | HADLEYS OFFICE PRODUCTS INC        | 936767-0                  | 11/27/2015            | 64.62         |
| 151600946               | HEEREN, WILLIAM                    | Sep-15                    | 11/27/2015            | 9.84          |
| 151600947               | JIRIK, SCOTT                       | Oct-15                    | 11/27/2015            | 8.67          |
| 151600948               | KEY TO LIFE CHILDCARE CENTER, INC. | KYLF-4K-NOV15             | 11/27/2015            | 9,235.72      |
| 151600949               | KINDER CARE LEARNING CTR, INC.     | KIND-4K-NOV15             | 11/27/2015            | 7,708.20      |
| 151600950               | KLUEVER, JACKIE                    | OCT2015A                  | 11/27/2015            | 109.40        |
| 151600951               | MACIAZ, SARAH                      | 2134                      | 11/27/2015            | 15.92         |
| 151600952               | MARA CTY CHILD DEVELOPMENT         | MCCDA-4K-NOV15            | 11/27/2015            | 3,597.16      |
| 151600953               | MARSHFIELD BOOK                    | 334593                    | 11/27/2015            | 435.00        |
| 151600954               | MEHRE, MELISSA                     | Oct-15                    | 11/27/2015            | 145.32        |
| 151600955               | MID WISCONSIN BEVERAGE             | 278264/63/9535/2891       | 11/27/2015            | 1,367.84      |
| 151600955               | MID WISCONSIN BEVERAGE             | 283854 / 283855           | 11/27/2015            | 413.86        |

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| 151600956               | MIDLAND PAPER COMPANY, INC.     | IN00261490                | 11/27/2015            | 168.20        |
| 151600957               | MLODIK, TAMI                    | Oct-15                    | 11/27/2015            | 58.39         |
| 151600958               | MOUNT OLIVE 4K PROGRAM          | MTOL-4K-NOV15             | 11/27/2015            | 12,590.06     |
| 151600959               | NASCO INC - EDUCATION           | 649075                    | 11/27/2015            | 255.00        |
| 151600960               | NEWMAN CATHOLIC-ST MARK         | STMA-4K-NOV15             | 11/27/2015            | 6,166.56      |
| 151600961               | NEWMAN CATHOLIC-ST THERESE      | STTH-4K-NOV15             | 11/27/2015            | 8,375.44      |
| 151600962               | NORTHWAY COMMUNICATIONS INC     | 43946                     | 11/27/2015            | 47.70         |
| 151600963               | NYE, SARAH                      | Nov-15                    | 11/27/2015            | 18.27         |
| 151600964               | PETERSON, JODI                  | Nov-15                    | 11/27/2015            | 13.73         |
| 151600965               | PREGONT, DANIEL                 | DP, PR, 11/13, 11/14      | 11/27/2015            | 110.00        |
| 151600966               | REALLY GOOD STUFF, INC.         | 5403375                   | 11/27/2015            | 55.94         |
| 151600967               | REINHART FOODS INC              | 647717                    | 11/27/2015            | 318.43        |
| 151600968               | RICE, JULIE                     | Oct-15                    | 11/27/2015            | 37.86         |
| 151600969               | SAMUELS GROUP                   | 8015                      | 11/27/2015            | 273.11        |
| 151600970               | SCHNEIDER, PATRICIA             | Nov-15                    | 11/27/2015            | 263.64        |
| 151600971               | SCHOLASTIC INC                  | M5742989 6                | 11/27/2015            | 65.34         |
| 151600972               | SCHOOL SPECIALTY                | 3.08102E+11               | 11/27/2015            | 268.06        |
| 151600973               | SELLE, SUZANNE                  | 10/2015 Mileage           | 11/27/2015            | 111.21        |
| 151600974               | STURTZ, JERRY                   | JS, PR, 11/13, 11/14      | 11/27/2015            | 110.00        |
| 151600975               | TABOR, PETER                    | AUG/SEP/OCT2015           | 11/27/2015            | 297.15        |
| 151600976               | TEAM SPORTING GOODS INC         | AAH064927                 | 11/27/2015            | 125.34        |
| 151600976               | TEAM SPORTING GOODS INC         | AAH064497                 | 11/27/2015            | 383.20        |
| 151600977               | TESKE, STEFANIE                 | OCT2015A                  | 11/27/2015            | 30.06         |
| 151600978               | TRABER, WILLIAM                 | Nov-15                    | 11/27/2015            | 22.29         |
| 151600978               | TRABER, WILLIAM                 | NOV2015B                  | 11/27/2015            | 30.90         |
| 151600979               | USIC LOCATING SERVICES INC      | 150393                    | 11/27/2015            | 92.25         |
| 151600980               | VAN ERT ELECTRIC COMPANY INC.   | 92796                     | 11/27/2015            | 1,028.29      |
| 151600981               | WAUSAU CHILD CARE-CEDAR CR,INC. | WACC-4K-NOV15             | 11/27/2015            | 5,395.74      |
| 151600982               | WEGGE, KAREN                    | Oct-15                    | 11/27/2015            | 136.85        |
| 151600982               | WEGGE, KAREN                    | OCT/NOV2015               | 11/27/2015            | 43.13         |
| 151600983               | WENNING GRINDING SUPPLY, J      | 90651                     | 11/27/2015            | 46.00         |
| 151600984               | AMERICAN WELDING & GAS INC      | 3679580                   | 12/4/2015             | 197.38        |
| 151600984               | AMERICAN WELDING & GAS INC      | 3698367                   | 12/4/2015             | 15.00         |
| 151600985               | ANKLAM, MAREE                   | Nov-15                    | 12/4/2015             | 5.41          |
| 151600986               | ARCHIQUETTE, JEANNE             | Nov-15                    | 12/4/2015             | 45.50         |
| 151600987               | BAIER, TERESE                   | Nov-15                    | 12/4/2015             | 255.88        |
| 151600988               | BAILEY, JOANNA                  | Nov-15                    | 12/4/2015             | 82.80         |
| 151600989               | BELOTT, JEFFREY                 | Nov-15                    | 12/4/2015             | 191.82        |
| 151600990               | BUEGE, AMANDA                   | Nov-15                    | 12/4/2015             | 14.38         |
| 151600991               | CESA 9, INC.                    | 6402-305-6                | 12/4/2015             | 805.20        |
| 151600992               | ETCO ELECTRIC SUPPLY INC        | 3210540                   | 12/4/2015             | 434.70        |
| 151600993               | FERGUSON ENTERPRISE INC         | 2405607                   | 12/4/2015             | 21.48         |
| 151600994               | FIRST STUDENT INC               | 11158828                  | 12/4/2015             | 287.35        |
| 151600995               | GADKE, GARY                     | NOV2015A                  | 12/4/2015             | 7.48          |
| 151600996               | HELLER, CHRISTOPHER             | Oct-15                    | 12/4/2015             | 109.60        |
| 151600996               | HELLER, CHRISTOPHER             | Nov-15                    | 12/4/2015             | 170.32        |
| 151600997               | HOFFMAN, AARON                  | Oct-15                    | 12/4/2015             | 75.15         |
| 151600997               | HOFFMAN, AARON                  | 113015                    | 12/4/2015             | 126.62        |
| 151600998               | INTERIM HEALTHCARE              | #9                        | 12/4/2015             | 1,170.00      |

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| 151600999               | KNAACK, ROBERT                        | Dec-15                    | 12/4/2015             | 60.00         |
| 151601000               | LAWRENCE, BARBARA                     | Nov-15                    | 12/4/2015             | 115.00        |
| 151601001               | LECHNER, MARY                         | Nov-15                    | 12/4/2015             | 35.65         |
| 151601002               | LIGHTING DESIGN SOLUTIONS LLC         | 10930                     | 12/4/2015             | 776.75        |
| 151601003               | MCMILLAN-HEHIR, HEATHER               | Nov-15                    | 12/4/2015             | 89.93         |
| 151601004               | MEYER, MELISSA                        | OCT/NOV2015               | 12/4/2015             | 409.52        |
| 151601005               | MIDLAND PAPER COMPANY, INC.           | IN00269245                | 12/4/2015             | 1,847.14      |
| 151601006               | NEGRI, NANETTE                        | Oct and Nov 2015          | 12/4/2015             | 7,670.00      |
| 151601007               | OSTROWSKI LANDSCAPING & LAWN CARE LLC | 13279                     | 12/4/2015             | 350.00        |
| 151601008               | PAULSON, JOHN                         | Sep-15                    | 12/4/2015             | 256.72        |
| 151601009               | REIF, JESSA                           | Nov-15                    | 12/4/2015             | 81.55         |
| 151601009               | REIF, JESSA                           | NOV2015A                  | 12/4/2015             | 223.22        |
| 151601010               | RUDER WARE AND MICHLER                | 206658                    | 12/4/2015             | 1,774.50      |
| 151601011               | SCHNEIDER, PATRICIA                   | NOV2015A                  | 12/4/2015             | 87.98         |
| 151601012               | SCHOOL SPECIALTY                      | 3.08102E+11               | 12/4/2015             | 26.47         |
| 151601012               | SCHOOL SPECIALTY                      | 2.08115E+11               | 12/4/2015             | 155.12        |
| 151601012               | SCHOOL SPECIALTY                      | 2.08116E+11               | 12/4/2015             | 52.91         |
| 151601013               | SCHULTZ, LINDSEY                      | Nov-15                    | 12/4/2015             | 197.17        |
| 151601014               | STOSKOPF, JACK                        | Nov-15                    | 12/4/2015             | 116.15        |
| 151601015               | TAYLOR, JULIANN                       | Nov-15                    | 12/4/2015             | 176.64        |
| 151601016               | TEAM SPORTING GOODS INC               | AAH065029                 | 12/4/2015             | 239.40        |
| 151601017               | TESCH, KAYLEE                         | Nov-15                    | 12/4/2015             | 51.29         |
| 151601018               | TRETTER, TODD                         | OCT/NOV2015               | 12/4/2015             | 70.21         |
| 151601019               | UMLAUF, BETH                          | Nov-15                    | 12/4/2015             | 116.96        |
| 151601020               | VESPER, WENDY                         | OCT/NOV2015               | 12/4/2015             | 705.74        |
| 151601021               | ZYNDA, JENNIFER                       | NOV. 2015                 | 12/4/2015             | 310.50        |
|                         |                                       |                           |                       | 1,697,631.45  |

| 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 | 50,073,255.59 | 53,342,593.81 | 818,231.16    |
| 10                | A | 000         | 000 | 711100            | 000 | 000         | 000 | GENERAL FUND/PAYROLL CLEARANCE ACCOUNT      | 0.00          | 12,741,977.32 | 12,741,977.32 | 0.00          |
| 10                | A | 000         | 000 | 711105            | 000 | 000         | 000 | GENERAL FUND/A/P ACH Cash Account Intercity | 0.00          | 0.00          | 0.00          | 0.00          |
| 10                | A | 000         | 000 | 711200            | 000 | 000         | 000 | GENERAL FUND/PETTY CASH                     | 1,430.00      | 0.00          | 0.00          | 1,430.00      |
| 10                | A | 000         | 000 | 712000            | 000 | 000         | 000 | GENERAL FUND/INVESTMENTS                    | 14,809,376.53 | 51,648,650.57 | 48,227,428.37 | 11,388,154.33 |
| 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 | 7,890,499.57  | 9,027,809.97  | 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    | 424,781.22    | 472,499.37    | 0.00          |
| 10                | L | 000         | 000 | 811611            | 000 | 000         | 000 | GENERAL FUND/FICA                           | -216,339.68   | 1,812,091.12  | 2,028,430.80  | 0.00          |
| 10                | L | 000         | 000 | 811612            | 000 | 000         | 000 | GENERAL FUND/FEDERAL INCOME TAX             | 0.00          | 1,423,080.95  | 1,423,080.95  | 0.00          |
| 10                | L | 000         | 000 | 811613            | 000 | 000         | 000 | GENERAL FUND/STATE INCOME TAX               | -59,447.62    | 1,050,245.76  | 1,109,693.38  | 0.00          |
| 10                | L | 000         | 000 | 811620            | 000 | 000         | 000 | GENERAL FUND/RETIREMENT DEDUCTION           | -627,630.65   | 2,006,140.65  | 2,255,597.74  | -378,173.56   |
| 10                | L | 000         | 000 | 811622            | 000 | 000         | 000 | GENERAL FUND/HDHP - 4K / 8K                 | 0.00          | 436,901.33    | 436,901.33    | 0.00          |
| 10                | L | 000         | 000 | 811624            | 000 | 000         | 000 | GENERAL FUND/HDHP-40 EMPLOYEE DEDUCTIONS    | 0.00          | 0.00          | 0.00          | 0.00          |
| 10                | L | 000         | 000 | 811626            | 000 | 000         | 000 | GENERAL FUND/HSA - EMPLOYEE DEDUCTIONS      | 0.00          | 0.00          | 0.00          | 0.00          |
| 10                | L | 000         | 000 | 811628            | 000 | 000         | 000 | GENERAL FUND/HSA - EMPLOYER CONTRIBUTIONS   | 0.00          | 0.00          | 0.00          | 0.00          |
| 10                | L | 000         | 000 | 811630            | 000 | 000         | 000 | GENERAL FUND/DENTAL-PPO CONTRIBUTION        | 0.00          | 183,154.96    | 183,154.96    | 0.00          |
| 10                | L | 000         | 000 | 811631            | 000 | 000         | 000 | GENERAL FUND/HEALTH INSURANCE DEDUCT        | 0.00          | 0.00          | 0.00          | 0.00          |
| 10                | L | 000         | 000 | 811632            | 000 | 000         | 000 | GENERAL FUND/DENTAL INSURANCE DEDUCT        | 0.00          | 0.00          | 0.00          | 0.00          |
| 10                | L | 000         | 000 | 811633            | 000 | 000         | 000 | GENERAL FUND/DISABILITY INS DEDUCTION       | -13,419.32    | 53,119.54     | 65,918.13     | -620.73       |
| 10                | L | 000         | 000 | 811634            | 000 | 000         | 000 | GENERAL FUND/SPOUSE/DEP'DT LIFE INSURANCE   | -1,729.22     | 4,266.53      | 4,382.00      | -1,613.75     |
| 10                | L | 000         | 000 | 811635            | 000 | 000         | 000 | GENERAL FUND/DEPENDENT CARE - CHPT125       | -23,828.81    | 47,890.04     | 51,780.92     | -19,937.93    |
| 10                | L | 000         | 000 | 811636            | 000 | 000         | 000 | GENERAL FUND/DENTAL-PPO CHAPTER 125         | 0.00          | 21,991.42     | 21,991.42     | 0.00          |
| 10                | L | 000         | 000 | 811637            | 000 | 000         | 000 | GENERAL FUND/HEALTH-CHAPTER 125             | 0.00          | 0.00          | 0.00          | 0.00          |
| 10                | L | 000         | 000 | 811638            | 000 | 000         | 000 | GENERAL FUND/DENTAL-CHAPTER 125             | 0.00          | 12,913.01     | 12,913.01     | 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       |               |
| 10                | L | 000         | 000 | 811639            | 000 | 000         | 000 | GENERAL FUND/ADDITIONAL LIFE INSURANCE      | -11,541.48    | 26,505.17     | 26,683.65     | -11,363.00    |
| 10                | L | 000         | 000 | 811640            | 000 | 000         | 000 | GENERAL FUND/UNITED WAY                     | 0.00          | 6,871.75      | 6,871.75      | 0.00          |
| 10                | L | 000         | 000 | 811641            | 000 | 000         | 000 | GENERAL FUND/OTHER MEDICAL - CHPT 125       | 4,930.43      | 41,055.88     | 28,098.98     | -8,026.47     |
| 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          | 103,159.67    | 99,297.41     | -3,862.26     |
| 10                | L | 000         | 000 | 811644            | 000 | 000         | 000 | GENERAL FUND/DENTAL INS. - SELF PAY         | 0.00          | 4,508.35      | 0.00          | -4,508.35     |
| 10                | L | 000         | 000 | 811645            | 000 | 000         | 000 | GENERAL FUND/LIFE INS - EMPLOYER CONTR      | -13,045.68    | 29,779.27     | 39,218.09     | -3,606.86     |
| 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     | 13,464.19     | 13,598.13     | -6,642.88     |
| 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      | 2,962.73      | 0.00          |
| 10                | L | 000         | 000 | 811665            | 000 | 000         | 000 | GENERAL FUND/ROTH 403(b)                    | 0.00          | 18,197.36     | 18,197.36     | 0.00          |
| 10                | L | 000         | 000 | 811670            | 000 | 000         | 000 | GENERAL FUND/TSA'S                          | 0.00          | 278,480.01    | 278,480.01    | 0.00          |
| 10                | L | 000         | 000 | 811673            | 000 | 000         | 000 | GENERAL FUND/RETIREE HEALTH                 | 0.00          | 324,590.21    | 0.00          | -324,590.21   |
| 10                | L | 000         | 000 | 811674            | 000 | 000         | 000 | GENERAL FUND/RETIREE DENTAL                 | 0.00          | 5,048.95      | 0.00          | -5,048.95     |
| 10                | L | 000         | 000 | 811675            | 000 | 000         | 000 | GENERAL FUND/RETIREE LIFE                   | 0.00          | 3,528.95      | 0.00          | -3,528.95     |
| 10                | L | 000         | 000 | 811699            | 000 | 000         | 000 | GENERAL FUND/MISCELLANEOUS                  | 0.00          | 46,025.36     | 46,025.36     | 0.00          |
| 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          | 27,659,229.48 | 27,659,229.48 | 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   | 3,628,776.72  | 4,784,344.99  | 474,630.36    |
| 10                | L | 000         | 000 | 817150            | 000 | 000         | 000 | GENERAL FUND/HRA PAYABLE                    | -418,720.41   | 1,234,968.90  | 783,845.89    | -869,843.42   |
| 10                | L | 000         | 000 | 817200            | 000 | 000         | 000 | GENERAL FUND/DENTAL-CLAIMS PAYABLE          | -145,571.16   | 314,784.00    | 431,338.95    | -29,016.21    |
| 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          | 3,164,777.70  | 2,209,058.15  | -955,719.55   |
| 10                | Q | 000         | 000 | 931700            | 000 | 000         | 000 | GENERAL FUND/FUND BALANCE - L.T.D.          | 0.00          | 0.00          | 0.00          | 0.00          |

|    |   | Beginning |     | 2015-16      |     | 2015-16     |     | Ending                                      |   |     |     |      |     |      |     |               |                |                |                |
|----|---|-----------|-----|--------------|-----|-------------|-----|---|---|-----|-----|------|-----|------|-----|---------------|----------------|----------------|----------------|
|    |   | Balance   |     | FYTD Credits |     | FYTD Debits |     | Balance                                     |   |     |     |      |     |      |     |               |                |                |                |
| Fd | T | Loc       | Obj | Func         | Pri | Dept        | Job | Fd  | T | Loc | Obj | Func | Pri | Dept | Job |               |                |                |                |
| 10 | Q | 000       | 000 | 932000       | 000 | 000         | 000 | GENERAL FUND/FUND BALANCE-CASH FLOW         |   |     |     |      |     |      |     | 0.00          | 0.00           | 0.00           | 0.00           |
| 10 | Q | 000       | 000 | 936120       | 000 | 000         | 000 | GENERAL FUND/Cont Oblig-Restricted Fund Bal |   |     |     |      |     |      |     | -340,000.00   | 0.00           | 0.00           | -340,000.00    |
| 10 | Q | 000       | 000 | 936320       | 000 | 000         | 000 | GENERAL FUND/Debt Service Retirement        |   |     |     |      |     |      |     | 0.00          | 0.00           | 0.00           | 0.00           |
| 10 | Q | 000       | 000 | 936500       | 000 | 000         | 000 | GENERAL FUND/Food Service Fund Balance      |   |     |     |      |     |      |     | 0.00          | 0.00           | 0.00           | 0.00           |
| 10 | Q | 000       | 000 | 936900       | 000 | 000         | 000 | GENERAL FUND/Fund Balance-Restricted Other  |   |     |     |      |     |      |     | 0.00          | 0.00           | 0.00           | 0.00           |
| 10 | Q | 000       | 000 | 938900       | 000 | 000         | 000 | GENERAL FUND/Assigned Fund Balance          |   |     |     |      |     |      |     | 0.00          | 0.00           | 0.00           | 0.00           |
| 10 | Q | 000       | 000 | 939200       | 000 | 000         | 000 | GENERAL FUND/WORKING CAPITAL (CASH FLOW)    |   |     |     |      |     |      |     | 0.00          | 34,553,394.08  | 11,010,514.56  | -23,542,879.52 |
| 10 | Q | 000       | 000 | 939900       | 000 | 000         | 000 | GENERAL FUND/Unassigned Fund Balance        |   |     |     |      |     |      |     | -7,406,599.06 | 12,662,583.92  | 20,069,182.98  | 0.00           |
| 10 | - | ---       | --- | -----        | --- | ---         | --- |   |   |     |     |      |     |      |     | 0.00          | 228,437,919.13 | 228,437,919.13 | 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   | 3,489,836.74  | 716,301.12    | -2,073,170.22 |
| 27                | A | 000         | 000 | 711100            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/PAYROLL CLEARANCE ACCOUNT      | 0.00         | 3,189,635.55  | 3,189,635.55  | 0.00          |
| 27                | A | 000         | 000 | 711105            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/A/P ACH Cash Account Intercity | 0.00         | 0.00          | 0.00          | 0.00          |
| 27                | A | 000         | 000 | 712000            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/INVESTMENTS                    | 0.00         | 679,282.40    | 679,282.40    | 0.00          |
| 27                | A | 000         | 000 | 713200            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/ACCOUNTS RECEIVABLE            | 0.00         | 0.00          | 0.00          | 0.00          |
| 27                | A | 000         | 000 | 714100            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/DUE FROM OTHER FUNDS           | 0.00         | 0.00          | 0.00          | 0.00          |
| 27                | A | 000         | 000 | 715420            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/DUE FROM CESA                  | 0.00         | 0.00          | 0.00          | 0.00          |
| 27                | A | 000         | 000 | 715600            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/DUE FROM FED GOVERNMENT        | 104,581.11   | 104,581.11    | 0.00          | 0.00          |
| 27                | L | 000         | 000 | 000000            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/N/A                            | 0.00         | 0.00          | 0.00          | 0.00          |
| 27                | L | 000         | 000 | 811200            | 000 | 000         | 000 | SPECIAL EDUCATION FUND/ACCOUNTS PAYABLE               | -7,959.07    | 232,537.84    | 240,496.91    | 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         | 4,624,220.71  | 4,624,220.71  | 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         | 51,182.06     | 42,884.18     | -8,297.88     |
| 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         | 1,506,083.96  | 3,587,552.06  | 2,081,468.10  |
| 27                | - | ---         | --- | -----             | --- | ---         | --- |   | 0.00         | 13,903,549.90 | 13,903,549.90 | 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  | 746,453.66   | 611,622.48   | 609,216.93  |
| 50 | A | 000       | 000 | 711100  | 000 | 000     | 000 | FOOD SERVICE FUND/PAYROLL CLEARANCE ACCOUNT      |   |     |     |      |     |      |     | 0.00        | 388,530.67   | 388,530.67   | 0.00        |
| 50 | A | 000       | 000 | 711105  | 000 | 000     | 000 | FOOD SERVICE FUND/A/P ACH Cash Account Intercity |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | A | 000       | 000 | 711200  | 000 | 000     | 000 | FOOD SERVICE FUND/PETTY CASH                     |   |     |     |      |     |      |     | 200.00      | 0.00         | 0.00         | 200.00      |
| 50 | A | 000       | 000 | 712000  | 000 | 000     | 000 | FOOD SERVICE FUND/INVESTMENTS                    |   |     |     |      |     |      |     | 0.00        | 195,795.52   | 195,795.52   | 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   | 354,857.16   | 356,565.54   | 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        | 420,003.40   | 420,003.40   | 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    | 48,012.25    | 0.00        |
| 50 | Q | 000       | 000 | 932000  | 000 | 000     | 000 | FOOD SERVICE FUND/FUND BALANCE-CASH FLOW         |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | Q | 000       | 000 | 936120  | 000 | 000     | 000 | FOOD SERVICE FUND/Cont Oblig-Restricted Fund Bal |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | Q | 000       | 000 | 936320  | 000 | 000     | 000 | FOOD SERVICE FUND/Debt Service Retirement        |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | Q | 000       | 000 | 936500  | 000 | 000     | 000 | FOOD SERVICE FUND/Food Service Fund Balance      |   |     |     |      |     |      |     | -720,365.90 | 620,196.68   | 796,667.93   | -543,894.65 |
| 50 | Q | 000       | 000 | 936900  | 000 | 000     | 000 | FOOD SERVICE FUND/Fund Balance-Restricted Other  |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | Q | 000       | 000 | 938900  | 000 | 000     | 000 | FOOD SERVICE FUND/Assigned Fund Balance          |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | Q | 000       | 000 | 939200  | 000 | 000     | 000 | FOOD SERVICE FUND/WORKING CAPITAL (CASH FLOW)    |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | Q | 000       | 000 | 939900  | 000 | 000     | 000 | FOOD SERVICE FUND/Unassigned Fund Balance        |   |     |     |      |     |      |     | 0.00        | 0.00         | 0.00         | 0.00        |
| 50 | - | -         | -   | -       | -   | -       | -   |  |   |     |     |      |     |      |     | 0.00        | 2,849,528.03 | 2,849,528.03 | 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 | 000      | 000 | 000         | 000 | 106,287.29 | 579,362.08   | 470,758.58  |         | -2,316.21  |        |
| 80       | A | 000      | 000 | 711100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 290,998.46   | 290,998.46  |         | 0.00       |        |
| 80       | A | 000      | 000 | 711105      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | A | 000      | 000 | 711200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 1,000.00   | 0.00         | 0.00        |         | 1,000.00   |        |
| 80       | A | 000      | 000 | 711300      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | A | 000      | 000 | 712000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | A | 000      | 000 | 713100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 150,000.00  |         | 150,000.00 |        |
| 80       | A | 000      | 000 | 713200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 71,011.10  | 69,702.34    | 0.00        |         | 1,308.76   |        |
| 80       | A | 000      | 000 | 714100      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 000000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 811200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -40,037.00 | 156,726.89   | 196,763.89  |         | 0.00       |        |
| 80       | L | 000      | 000 | 811225      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 811558      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 811610      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -124.09    | 0.00         | 124.09      |         | 0.00       |        |
| 80       | L | 000      | 000 | 811611      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -2,116.92  | 0.00         | 2,116.92    |         | 0.00       |        |
| 80       | L | 000      | 000 | 811620      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -682.13    | 0.00         | 682.13      |         | 0.00       |        |
| 80       | L | 000      | 000 | 811628      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 811630      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 811633      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 811645      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 811815      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 309,850.04   | 309,850.04  |         | 0.00       |        |
| 80       | L | 000      | 000 | 811820      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -29,761.58 | 0.00         | 29,761.58   |         | 0.00       |        |
| 80       | L | 000      | 000 | 812000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 816900      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -2,625.53  | 0.00         | 2,625.53    |         | 0.00       |        |
| 80       | L | 000      | 000 | 816901      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -27,933.93 | 0.00         | 27,933.93   |         | 0.00       |        |
| 80       | L | 000      | 000 | 816902      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -1,776.00  | 0.00         | 1,776.00    |         | 0.00       |        |
| 80       | L | 000      | 000 | 816903      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -14,193.78 | 0.00         | 14,193.78   |         | 0.00       |        |
| 80       | L | 000      | 000 | 816904      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 816905      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -7,490.00  | 0.00         | 7,490.00    |         | 0.00       |        |
| 80       | L | 000      | 000 | 816906      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 816907      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -660.91    | 0.00         | 660.91      |         | 0.00       |        |
| 80       | L | 000      | 000 | 816908      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -1,379.00  | 0.00         | 1,379.00    |         | 0.00       |        |
| 80       | L | 000      | 000 | 816909      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -1,560.00  | 0.00         | 1,560.00    |         | 0.00       |        |
| 80       | L | 000      | 000 | 816911      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -18,260.37 | 0.00         | 18,260.37   |         | 0.00       |        |
| 80       | L | 000      | 000 | 816913      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | -960.15    | 0.00         | 960.15      |         | 0.00       |        |
| 80       | L | 000      | 000 | 817101      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | L | 000      | 000 | 817200      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | Q | 000      | 000 | 000000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 0.00         | 0.00        |         | 0.00       |        |
| 80       | Q | 000      | 000 | 931000      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 0.00       | 21,414.81    | 20,784.86   |         | -629.95    |        |
| 80       | Q | 000      | 000 | 931896      | 000 | 000      | 000 | 000      | 000 | 000         | 000 | 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 | 672,020.99   | 551,395.39   | -149,362.60 |
| 80 | Q | 000       | 000 | 938900       | 000 | 000         | 000 | COMMUNITY SERVICE FUND/Assigned Fund Balance          |   |     |     |      |     |      |     | 0.00       | 0.00         | 0.00         | 0.00        |
| 80 | Q | 000       | 000 | 939200       | 000 | 000         | 000 | COMMUNITY SERVICE FUND/WORKING CAPITAL (CASH FLOW)    |   |     |     |      |     |      |     | 0.00       | 0.00         | 0.00         | 0.00        |
| 80 | Q | 000       | 000 | 939900       | 000 | 000         | 000 | COMMUNITY SERVICE FUND/Unassigned Fund Balance        |   |     |     |      |     |      |     | 0.00       | 0.00         | 0.00         | 0.00        |
| 80 | - | ---       | --- | -----        | --- | ---         | --- |   |   |     |     |      |     |      |     | 0.00       | 2,100,075.61 | 2,100,075.61 | 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    | 132,990,575.69      | 141,304,036.74     | 30,368,374.00  |
| Grand Liability Totals   |                    |                          |                    | -13,559,210.99   | 61,000,830.53       | 67,650,983.57      | -6,909,057.95  |
| Grand Equity Totals      |                    |                          |                    | -8,495,701.96    | 53,299,666.45       | 38,336,052.36      | -23,459,316.05 |
| Grand Totals             |                    |                          |                    | 0.00             | 247,291,072.67      | 247,291,072.67     | 0.00           |

Number of Accounts: 207

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

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REPORT SPECIFICATIONS

DISTRICT: D.C. Everest Area S.D.  
 REPORT TITLE: GENERAL INPUT BUDGET TRANSFERS  
 REQUESTED BY: ggadke                   DATE:                   12/09/15  
 PROGRAM NAME: fin/3amgip01.   TIME:                   8:33:43 AM  
 COPIES:           1                   LPI:                   6  
 RUN ON SERVER: yes                   CREATE ASCII FILE: NO

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| BATCHES SELECTED: | POST DATE  | BATCH #  | DESCRIPTION                                   |
|-------------------|------------|----------|---|
|                   | 12/08/2015 | 15-00108 | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA BUD |
|                   | 12/07/2015 | 15-00114 | FA - SH - Art - Trsfr from Computer Supplies  |
|                   | 12/07/2015 | 15-00113 | Transfer to pay for dish towels, dutch oven c |
|                   | 12/07/2015 | 15-00112 | Needed for unexpected tech cost               |
|                   | 12/07/2015 | 15-00111 | Cleaning and repair of football equipment. Ne |
|                   | 12/07/2015 | 15-00110 | LA - JH - Trsfr from Tech Supplies & Periodic |
|                   | 12/07/2015 | 15-00109 | LA - SH - Trsfr from Staff Travel & Tech Supp |
|                   | 12/07/2015 | 15-00107 | LA - JH - Trsfr from Dues & Fees to Staff Tra |
|                   | 12/07/2015 | 15-00106 | LA - MS - English - Trsfr from Staff Travel t |
|                   | 12/07/2015 | 15-00105 | LA - MS - Reading - Trsfr from Staff Travel t |
|                   | 12/02/2015 | 15-00104 | Transfer to pay for Child Care Conference fro |
|                   | 12/02/2015 | 15-00103 | Money for Ozbots                              |
|                   | 12/02/2015 | 15-00102 | Need books more than laptop                   |
|                   | 12/02/2015 | 15-00101 | Cleaning and repair of football equipment. No |
|                   | 12/02/2015 | 15-00100 | Account transfer for conference               |
|                   | 11/24/2015 | 15-00099 | Tr funds to cover overage for unit 3 instruct |
|                   | 11/24/2015 | 15-00098 | Transfer to pay for food purchased on FBLA tr |
|                   | 11/20/2015 | 15-00097 | Budget Transfer for Additional Teachers Milea |
|                   | 11/20/2015 | 15-00096 | SS - SH - Trsfr from Other Books to Dues & Fe |
|                   | 11/20/2015 | 15-00095 | WL - SH - Trsfr from General Supplies to Tech |
|                   | 11/19/2015 | 15-00094 | FA - MS - Orchestra - Trsfr from Non-Capital  |
|                   | 11/19/2015 | 15-00093 | transfer to pay for signs rented from maratho |
|                   | 11/18/2015 | 15-00092 | FA - JH - Trsfr from District Musical Instrum |
|                   | 11/18/2015 | 15-00091 | FA - MS - Band - Trsfr from Dist Musical Inst |
|                   | 11/18/2015 | 15-00090 | Curriculum Development                        |
|                   | 11/18/2015 | 15-00087 | Beth requested transfer from books to Equipme |
|                   | 11/17/2015 | 15-00089 | At-Risk supplies: staples, rulers, highlight  |
|                   | 11/17/2015 | 15-00088 | Room 322/323 cable materials and installation |
|                   | 11/17/2015 | 15-00086 | Drama Musical printing of banners/signs/stand |

| BATCHES SELECTED: | POST DATE  | BATCH #  | DESCRIPTION                                   |
|-------------------|------------|----------|---|
|                   | 11/17/2015 | 15-00084 | Transfer to pay for food purchased at DECA Co |
|                   | 11/17/2015 | 15-00083 | Not enough funds to pay Midwest Scale invoice |
|                   | 11/13/2015 | 15-00085 | Funds for Outsourced Electrical Services      |
|                   | 11/13/2015 | 15-00082 | LA - MS - Reading - Trsfr from Gen Supplies t |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                                  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|--|
| 15-00108     | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA BUD | 2015-2016   | 12/08/2015                      | 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            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 145 110000 141 809 505 | 12/07/2015          | 0.00                | 1,309.00             |  |  |  |
| 2            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 212 110000 141 809 505 | 12/07/2015          | 0.00                | 92.00                |  |  |  |
| 3            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 222 110000 141 809 505 | 12/07/2015          | 0.00                | 100.00               |  |  |  |
| 4            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 411 219000 141 809 000 | 12/07/2015          | 3,210.00            | 0.00                 |  |  |  |
| 5            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 222 110000 141 809 207 | 12/07/2015          | 130.00              | 0.00                 |  |  |  |
| 6            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 342 110000 141 809 000 | 12/07/2015          | 2,803.00            | 0.00                 |  |  |  |
| 7            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 411 110000 141 809 000 | 12/07/2015          | 9,388.00            | 0.00                 |  |  |  |
| 8            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 435 110000 141 809 000 | 12/07/2015          | 0.00                | 500.00               |  |  |  |
| 9            |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 440 110000 141 809 000 | 12/07/2015          | 0.00                | 1,000.00             |  |  |  |
| 10           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 106 100 122000 141 809 205 | 12/07/2015          | 0.00                | 45.00                |  |  |  |
| 11           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 104 241 124000 141 809 205 | 12/07/2015          | 3,366.00            | 0.00                 |  |  |  |
| 12           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 222 221300 141 809 207 | 12/07/2015          | 0.00                | 230.00               |  |  |  |
| 13           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 310 221300 141 809 000 | 12/07/2015          | 0.00                | 2,978.00             |  |  |  |
| 14           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 342 221300 141 809 000 | 12/07/2015          | 0.00                | 2,334.00             |  |  |  |
| 15           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 411 221300 141 809 000 | 12/07/2015          | 0.00                | 1,000.00             |  |  |  |
| 16           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 490 221300 141 809 000 | 12/07/2015          | 0.00                | 2,151.00             |  |  |  |
| 17           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 490 221400 141 809 000 | 12/07/2015          | 3,000.00            | 0.00                 |  |  |  |
| 18           |   | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA<br>BUDGET | 10 E 809 940 221300 141 809 000 | 12/07/2015          | 0.00                | 6,683.00             |  |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u> | <u>POST DATE</u>                                 | <u>BATCH ORIGIN</u>             | <u>STATUS</u>     |                     |                      |  |
|--------------|---|--------------------|--|---------------------------------|-------------------|---------------------|----------------------|--|
| 15-00108     | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA BUD | 2015-2016          | 12/08/2015                                       | 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          |  |                                 |                   |                     |                      |  |
|              | 19  |                    | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA BUDGET | 10 E 809 341 256710 141 256 000 | 12/07/2015        | 0.00                | 3,000.00             |  |
|              | 20  |                    | TITLE 1 TRANSFER TO LINE UP WITH DPI ESEA BUDGET | 10 E 809 415 221300 141 809 000 | 12/07/2015        | 0.00                | 475.00               |  |
|              |   |                    | TOTALS   |                                 |                   | 21,897.00           | 21,897.00            |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                           | <u>FISCAL YEAR</u> | <u>POST DATE</u>                                | <u>BATCH ORIGIN</u>             | <u>STATUS</u>     |                     |                      |  |
|--------------|--|--------------------|---|---------------------------------|-------------------|---------------------|----------------------|--|
| 15-00114     | FA - SH - Art - Trsfr from Computer Supplies | 2015-2016          | 12/07/2015                                      | 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 NaeA membership - Clay Reissmann | 10 E 400 413 121000 000 121 000 | 12/04/2015        | 0.00                | 95.00                |  |
|              | 2  |                    | Trsfr to cover NaeA membership - Clay Reissmann | 10 E 400 940 121000 000 121 000 | 12/04/2015        | 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>     |                     |                      |  |
|--------------|---|--------------------|--|---------------------------------|-------------------|---------------------|----------------------|--|
| 15-00113     | Transfer to pay for dish towels, dutch oven c | 2015-2016          | 12/07/2015   | 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 dish towels, dutch oven cover and electric popcorn machines from correct account | 10 E 300 415 135000 000 135 000 | 12/04/2015        | 0.00                | 179.88               |  |
|              | 2   |                    | Transfer to pay for dish towels, dutch oven cover and electric popcorn machines from correct account | 10 E 300 440 135000 000 135 000 | 12/04/2015        | 179.88              | 0.00                 |  |
|              |   |                    | TOTALS   |                                 |                   | 179.88              | 179.88               |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>              | <u>FISCAL YEAR</u> | <u>POST DATE</u>   | <u>BATCH ORIGIN</u>             | <u>STATUS</u>     |                     |                      |  |
|--------------|---------------------------------|--------------------|--|---------------------------------|-------------------|---------------------|----------------------|--|
| 15-00112     | Needed for unexpected tech cost | 2015-2016          | 12/07/2015   | 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                               |                    | Needed funds for unexpected tech cost to buy phone for room. | 10 E 106 342 241000 000 241 000 | 12/03/2015        | 0.00                | 500.00               |  |
|              | 2                               |                    | Needed funds for unexpected tech cost to buy phone for room. | 10 E 106 324 254490 000 241 000 | 12/03/2015        | 500.00              | 0.00                 |  |
|              |                                 |                    | TOTALS   |                                 |                   | 500.00              | 500.00               |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|--|
| 15-00111     | Cleaning and repair of football equipment. Ne | 2015-2016   | 12/07/2015                      | 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            |   | Cleaning and repair of football equipment.<br>Need additional funds to pay invoice. | 10 E 400 440 162000 000 160 000 | 12/03/2015          | 0.00                | 100.00               |  |  |  |
| 2            |   | Cleaning and repair of football equipment.<br>Need additional funds to pay invoice. | 10 E 400 310 162000 000 160 000 | 12/03/2015          | 100.00              | 0.00                 |  |  |  |
| TOTALS       |   |   |                                 |                     | 100.00              | 100.00               |  |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|--|
| 15-00110     | LA - JH - Trsfr from Tech Supplies & Periodic | 2015-2016   | 12/07/2015                      | 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 8th Grade English Scholastic<br>& Amazon Book Orders | 10 E 300 413 122000 000 122 000 | 12/03/2015          | 0.00                | 169.78               |  |  |  |
| 2            |   | Trsfr to Cover 8th Grade English Scholastic<br>& Amazon Book Orders | 10 E 300 479 122000 000 122 000 | 12/03/2015          | 169.78              | 0.00                 |  |  |  |
| 3            |   | Trsfr to Cover 8th Grade English Scholastic<br>& Amazon Book Orders | 10 E 300 434 122000 000 122 000 | 12/03/2015          | 0.00                | 15.22                |  |  |  |
| 4            |   | Trsfr to Cover 8th Grade English Scholastic<br>& Amazon Book Orders | 10 E 300 479 122000 000 122 000 | 12/03/2015          | 15.22               | 0.00                 |  |  |  |
| TOTALS       |   |   |                                 |                     | 185.00              | 185.00               |  |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |  |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|--|--|--|
| 15-00109     | LA - SH - Trsfr from Staff Travel & Tech Supp | 2015-2016  | 12/07/2015                      | 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 WSRA Conference Membership &<br>Registration - Jagodzinski/Aleckson | 10 E 400 342 122000 000 122 000 | 12/03/2015          | 0.00                | 70.00                |  |  |  |
| 2            |   | Trsfr to cover WSRA Conference Membership &<br>Registration - Jagodzinski/Aleckson | 10 E 400 940 122000 000 122 000 | 12/03/2015          | 70.00               | 0.00                 |  |  |  |
| 3            |   | Trsfr to cover WSRA Conference Membership &<br>Registration - Jagodzinski/Aleckson | 10 E 400 413 122000 000 122 000 | 12/03/2015          | 0.00                | 194.00               |  |  |  |
| 4            |   | Trsfr to cover WSRA Conference Membership &<br>Registration - Jagodzinski/Aleckson | 10 E 400 940 122000 000 122 000 | 12/03/2015          | 194.00              | 0.00                 |  |  |  |
| TOTALS       |   |  |                                 |                     | 264.00              | 264.00               |  |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00107     | LA - JH - Trsfr from Dues & Fees to Staff Tra | 2015-2016   | 12/07/2015                      | 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 WSRA Conference Membership & Registration - LaPorte/Searing/Thompson | 10 E 300 940 122000 000 122 000 | 12/03/2015          | 0.00                | 84.00                |  |  |
| 2            |   | Trsfr to Cover WSRA Conference Membership & Registration - LaPorte/Searing/Thompson | 10 E 300 342 122000 000 122 000 | 12/03/2015          | 84.00               | 0.00                 |  |  |
| TOTALS       |   |   |                                 |                     | 84.00               | 84.00                |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                                    | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00106     | LA - MS - English - Trsfr from Staff Travel t | 2015-2016   | 12/07/2015                      | 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 WSRA Membership & Registration - Ellis | 10 E 200 342 122000 000 122 000 | 12/03/2015          | 0.00                | 17.00                |  |  |
| 2            |   | Trsfr to cover WSRA Membership & Registration - Ellis | 10 E 200 940 122000 000 122 000 | 12/03/2015          | 17.00               | 0.00                 |  |  |
| TOTALS       |   |   |                                 |                     | 17.00               | 17.00                |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                                     | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00105     | LA - MS - Reading - Trsfr from Staff Travel t | 2015-2016  | 12/07/2015                      | 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 WSRA Membership & Registration - Coenen | 10 E 200 342 122110 000 122 000 | 12/03/2015          | 0.00                | 57.00                |  |  |
| 2            |   | Trsfr to cover WSRA Membership & Registration - Coenen | 10 E 200 940 122110 000 122 000 | 12/03/2015          | 57.00               | 0.00                 |  |  |
| TOTALS       |   |  |                                 |                     | 57.00               | 57.00                |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00104     | Transfer to pay for Child Care Conference fro | 2015-2016  | 12/02/2015                      | 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 Child Care Conference from correct account | 10 E 400 411 135000 000 135 000 | 12/02/2015          | 0.00                | 100.00               |  |  |
| 2            |   | Transfer to pay for Child Care Conference from correct account | 10 E 400 940 135000 000 135 000 | 12/02/2015          | 100.00              | 0.00                 |  |  |
| TOTALS       |   |  |                                 |                     | 100.00              | 100.00               |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u> | <u>BATCH ORIGIN</u>             | <u>STATUS</u> |  |                   |                     |                      |
|--------------|---|--|------------------|---------------------------------|---------------|--|-------------------|---------------------|----------------------|
| 15-00103     | Money for Ozbots                              | 2015-2016  | 12/02/2015       | 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 pay for additional Ozbots   |                  | 10 E 102 432 222200 000 220 000 |               |  | 12/01/2015        | 0.00                | 1,000.00             |
| 2            |   | Money to pay for additional Ozbots   |                  | 10 E 102 551 222200 000 220 000 |               |  | 12/01/2015        | 1,000.00            | 0.00                 |
|              |   |  |                  |                                 |               |  | TOTALS            | 1,000.00            | 1,000.00             |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u> | <u>BATCH ORIGIN</u>             | <u>STATUS</u> |  |                   |                     |                      |
| 15-00102     | Need books more than laptop                   | 2015-2016  | 12/02/2015       | 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            |   | to buy more books  |                  | 10 E 300 551 222200 000 220 000 |               |  | 12/01/2015        | 0.00                | 1,100.00             |
| 2            |   | to buy more books  |                  | 10 E 300 432 222200 000 220 000 |               |  | 12/01/2015        | 1,100.00            | 0.00                 |
|              |   |  |                  |                                 |               |  | TOTALS            | 1,100.00            | 1,100.00             |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u> | <u>BATCH ORIGIN</u>             | <u>STATUS</u> |  |                   |                     |                      |
| 15-00101     | Cleaning and repair of football equipment. No | 2015-2016  | 12/02/2015       | 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            |   | Cleaning and repair of football equipment.<br>Not enough funds to pay invoice. |                  | 10 E 400 440 162000 000 160 000 |               |  | 11/30/2015        | 0.00                | 1,000.00             |
| 2            |   | Cleaning and repair of football equipment.<br>Not enough funds to pay invoice. |                  | 10 E 400 310 162000 000 160 000 |               |  | 11/30/2015        | 1,000.00            | 0.00                 |
|              |   |  |                  |                                 |               |  | TOTALS            | 1,000.00            | 1,000.00             |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u> | <u>BATCH ORIGIN</u>             | <u>STATUS</u> |  |                   |                     |                      |
| 15-00100     | Account transfer for conference               | 2015-2016  | 12/02/2015       | 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 needed for conference  |                  | 10 E 300 411 222200 000 220 000 |               |  | 11/30/2015        | 0.00                | 50.00                |
| 2            |   | Money needed for conference  |                  | 10 E 300 940 222200 000 220 000 |               |  | 11/30/2015        | 50.00               | 0.00                 |
|              |   |  |                  |                                 |               |  | TOTALS            | 50.00               | 50.00                |
| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u> | <u>BATCH ORIGIN</u>             | <u>STATUS</u> |  |                   |                     |                      |
| 15-00099     | Tr funds to cover overage for unit 3 instruct | 2015-2016  | 11/24/2015       | 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            |   | Tr funds to cover overage for unit 3<br>instructional books                    |                  | 10 E 108 411 110000 000 103 000 |               |  | 11/24/2015        | 0.00                | 53.97                |
| 2            |   | Tr funds to cover overage for unit 3<br>instructional books                    |                  | 10 E 108 479 110000 000 103 000 |               |  | 11/24/2015        | 53.97               | 0.00                 |
|              |   |  |                  |                                 |               |  | TOTALS            | 53.97               | 53.97                |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00098     | Transfer to pay for food purchased on FBLA tr | 2015-2016   | 11/24/2015                      | 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 food purchased on FBLA<br>trip from correct account | 10 E 400 342 132000 000 132 000 | 11/23/2015          | 0.00                | 32.33                |  |  |
| 2            |   | Transfer to pay for food purchased on FBLA<br>trip from correct account | 10 E 400 415 132000 000 132 000 | 11/23/2015          | 32.33               | 0.00                 |  |  |
| TOTALS       |   |   |                                 |                     | 32.33               | 32.33                |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>   | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00097     | Budget Transfer for Additional Teachers Milea | 2015-2016  | 11/20/2015                      | 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            |   | ADDED ELEMENTARY MATH COACH-TRAVELING<br>BETWEEN SCHOOLS NOT ACCOUNTED FOR IN<br>ORIGINAL BUDGET | 10 E 821 479 122110 000 210 000 | 11/20/2015          | 0.00                | 955.90               |  |  |
| 2            |   | ADDED ELEMENTARY MATH COACH-TRAVELING<br>BETWEEN SCHOOLS NOT ACCOUNTED FOR IN<br>ORIGINAL BUDGET | 10 E 821 342 122110 000 210 000 | 11/20/2015          | 955.90              | 0.00                 |  |  |
| TOTALS       |   |  |                                 |                     | 955.90              | 955.90               |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00096     | SS - SH - Trsfr from Other Books to Dues & Fe | 2015-2016   | 11/20/2015                      | 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 APA - TOPPS Membership Dues -<br>Sandquist | 10 E 400 479 127000 000 127 000 | 11/19/2015          | 0.00                | 50.00                |  |  |
| 2            |   | Trsfr to cover APA - TOPPS Membership Dues -<br>Sandquist | 10 E 400 940 127000 000 127 000 | 11/19/2015          | 50.00               | 0.00                 |  |  |
| TOTALS       |   |   |                                 |                     | 50.00               | 50.00                |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                                | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00095     | WL - SH - Trsfr from General Supplies to Tech | 2015-2016   | 11/20/2015                      | 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 headset from<br>Amazon | 10 E 400 411 123000 000 123 000 | 11/19/2015          | 0.00                | 58.95                |  |  |
| 2            |   | Trsfr to cover purchase of headset from<br>Amazon | 10 E 400 413 123000 000 123 000 | 11/19/2015          | 58.95               | 0.00                 |  |  |
| TOTALS       |   |   |                                 |                     | 58.95               | 58.95                |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                           | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|--|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00094     | FA - MS - Orchestra - Trsfr from Non-Capital | 2015-2016   | 11/19/2015                      | 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 MS instrument repair invoice from Eisenbarth | 10 E 200 440 125003 000 125 000 | 11/19/2015          | 0.00                | 33.25                |
| 2            |  | Trsfr to cover MS instrument repair invoice from Eisenbarth | 10 E 200 310 125003 000 125 000 | 11/19/2015          | 33.25               | 0.00                 |
| TOTALS       |  |   |                                 |                     | 33.25               | 33.25                |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00093     | transfer to pay for signs rented from maratho | 2015-2016                                 | 11/19/2015                      | 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            |   | DIRECTIONAL SIGN FOR EVERGREEN            | 10 E 102 354 110000 000 241 000 | 11/18/2015          | 0.00                | 55.90                |
| 2            |   | DIRECTIONAL SIGN FOR EVERGREEN            | 10 E 102 310 241000 000 241 000 | 11/18/2015          | 55.90               | 0.00                 |
| TOTALS       |   |   |                                 |                     | 55.90               | 55.90                |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00092     | FA - JH - Trsfr from District Musical Instrum | 2015-2016                                 | 11/18/2015                      | 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 repair of cello - Goetsch  | 10 E 809 440 125500 000 125 000 | 11/18/2015          | 0.00                | 49.20                |
| 2            |   | Trsfr to cover repair of cello - Goetsch  | 10 E 809 310 125500 000 125 000 | 11/18/2015          | 49.20               | 0.00                 |
| TOTALS       |   |   |                                 |                     | 49.20               | 49.20                |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00091     | FA - MS - Band - Trsfr from Dist Musical Inst | 2015-2016                                 | 11/18/2015                      | 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 clarinet repair - Phalen   | 10 E 809 440 125500 000 125 000 | 11/18/2015          | 0.00                | 54.00                |
| 2            |   | Trsfr to cover clarinet repair - Phalen   | 10 E 809 310 125500 000 125 000 | 11/18/2015          | 54.00               | 0.00                 |
| TOTALS       |   |   |                                 |                     | 54.00               | 54.00                |

| <u>BATCH</u> | <u>DESCRIPTION</u>     | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|------------------------|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00090     | Curriculum Development | 2015-2016                                 | 11/18/2015                      | 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            |                        | Not an Allowable DPI Account              | 10 E 106 434 221200 000 121 000 | 11/17/2015          | 0.00                | 60.00                |
| 2            |                        | Allowable DPI Account                     | 10 E 106 490 221200 000 121 000 | 11/17/2015          | 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>       |                      |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00087     | Beth requested transfer from books to Equipme | 2015-2016   | 11/18/2015                      | 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<br>Equipment Addition | 10 E 200 432 222200 000 220 000 | 11/18/2015          | 0.00                | 1,928.00             |  |  |
| 2            |   | Beth requested transfer from books to<br>Equipment Addition | 10 E 200 551 222200 000 220 000 | 11/18/2015          | 1,928.00            | 0.00                 |  |  |
| TOTALS       |   |   |                                 |                     | 1,928.00            | 1,928.00             |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                           | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|--|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00089     | At-Risk supplies: staples, rulers, highlight | 2015-2016   | 11/17/2015                      | 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            |  | not attending conference as planned                                       | 10 E 400 342 179100 000 179 000 | 11/17/2015          | 0.00                | 46.21                |  |  |
| 2            |  | At-Risk supplies: staples, rulers,<br>highlighters, post-its, and markers | 10 E 400 411 179100 000 179 000 | 11/17/2015          | 46.21               | 0.00                 |  |  |
| TOTALS       |  |   |                                 |                     | 46.21               | 46.21                |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                                     | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00088     | Room 322/323 cable materials and installation | 2015-2016  | 11/17/2015                      | 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            |   | not ordering students desks as planned, have<br>enough | 10 E 400 440 120000 000 241 000 | 11/17/2015          | 0.00                | 1,000.00             |  |  |
| 2            |   | Room 322/323 cable materials and<br>installation       | 10 E 400 327 254300 000 241 000 | 11/17/2015          | 1,000.00            | 0.00                 |  |  |
| TOTALS       |   |  |                                 |                     | 1,000.00            | 1,000.00             |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |  |  |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|--|--|
| 15-00086     | Drama Musical printing of banners/signs/stand | 2015-2016   | 11/17/2015                      | 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            |   | Drama Musical printing of<br>banners/signs/stands (registration money<br>budgeted in wrong account) | 10 E 400 411 120000 000 241 000 | 11/17/2015          | 0.00                | 915.00               |  |  |
| 2            |   | Drama Musical printing of<br>banners/signs/stands (registration money<br>budgeted in wrong account) | 10 E 400 354 120000 000 241 000 | 11/17/2015          | 915.00              | 0.00                 |  |  |
| TOTALS       |   |   |                                 |                     | 915.00              | 915.00               |  |  |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                                    | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00084     | Transfer to pay for food purchased at DECA Co | 2015-2016   | 11/17/2015                      | 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 food purchased at DECA Convention | 10 E 400 342 133000 000 133 000 | 11/13/2015          | 0.00                | 46.01                |
| 2            |   | Transfer to pay for food purchased at DECA Convention | 10 E 400 415 133000 000 133 000 | 11/13/2015          | 46.01               | 0.00                 |
| TOTALS       |   |   |                                 |                     | 46.01               | 46.01                |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                             | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|--|---------------------------------|---------------------|---------------------|----------------------|
| 15-00083     | Not enough funds to pay Midwest Scale invoice | 2015-2016                                      | 11/17/2015                      | 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            |   | Not enough funds to pay Midwest Scale invoice  | 10 E 400 940 162000 000 160 000 | 11/13/2015          | 0.00                | 105.00               |
| 2            |   | Not enough funds to pay Midwest Scale invoice. | 10 E 400 310 162000 000 160 000 | 11/13/2015          | 105.00              | 0.00                 |
| TOTALS       |   |  |                                 |                     | 105.00              | 105.00               |

| <u>BATCH</u> | <u>DESCRIPTION</u>                       | <u>FISCAL YEAR</u>                        | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|--|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00085     | Funds for Outsourced Electrical Services | 2015-2016                                 | 11/13/2015                      | Submit Transfer     | History             |                      |
| <u>LINE</u>  | <u>NAME/PROJ</u>                         | <u>DESCRIPTION/ADDITIONAL DESCRIPTION</u> | <u>ACCOUNT/REFERENCE</u>        | <u>ENTRY DATE</u>   | <u>DEBIT AMOUNT</u> | <u>CREDIT AMOUNT</u> |
| 1            |  | Funds for Outsourced Electrical Services  | 10 E 830 310 254490 000 251 000 | 11/13/2015          | 0.00                | 5,000.00             |
| 2            |  | Funds for Outsourced Electrical Services  | 10 E 830 310 251000 000 251 000 | 11/13/2015          | 5,000.00            | 0.00                 |
| TOTALS       |  |   |                                 |                     | 5,000.00            | 5,000.00             |

| <u>BATCH</u> | <u>DESCRIPTION</u>                            | <u>FISCAL YEAR</u>                                  | <u>POST DATE</u>                | <u>BATCH ORIGIN</u> | <u>STATUS</u>       |                      |
|--------------|---|---|---------------------------------|---------------------|---------------------|----------------------|
| 15-00082     | LA - MS - Reading - Trsfr from Gen Supplies t | 2015-2016   | 11/13/2015                      | Submit Transfer     | History             |                      |
| <u>LINE</u>  | <u>NAME/PROJ</u>                              | <u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>           | <u>ACCOUNT/REFERENCE</u>        | <u>ENTRY DATE</u>   | <u>DEBIT AMOUNT</u> | <u>CREDIT AMOUNT</u> |
| 1            |   | Trsfr to cover Scholastic Storyworks Order - Hughes | 10 E 200 411 122110 000 122 000 | 11/11/2015          | 0.00                | 18.45                |
| 2            |   | Trsfr to cover Scholastic Storyworks Order - Hughes | 10 E 200 434 122110 000 122 000 | 11/11/2015          | 18.45               | 0.00                 |
| TOTALS       |   |   |                                 |                     | 18.45               | 18.45                |

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



1 When the statewide voucher program was created the only private schools that were eligible to  
2 participate in that program were those that had been in existence prior to May 2013. That legal  
3 requirement for eligibility to participate in the statewide voucher program applied for the 2014-  
4 15, 2015-16 and 2016-17 school years, but no longer applies under current law.

5  
6  
7 ***Resolution 16-04: Maintenance of Effort***

8 Create: The WASB supports a change in the Individuals with Disabilities Education Act (IDEA)  
9 to allow a local school district to reduce spending attributable to maintenance of effort (MOE)  
10 without penalty when it reduces its spending on employment-related benefits provided to school  
11 personnel, including but not limited to pay, retirement contributions, annual and sick leave, and  
12 health and life insurance, so long as the district maintains the same level of services to students  
13 with disabilities.

14  
15 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
16 members to vote on whether to support a change in federal law to allow a local school district to  
17 reduce spending attributable to maintenance of effort (MOE) without penalty when it reduces its  
18 spending on employment-related benefits provided to school personnel, so long as the district  
19 maintains the same level of services to students with disabilities.

20  
21  
22 ***Resolution 16-05: Creation of a Statutory Mechanism to Allow Districts to Set Aside Funds in***  
23 ***Trust for the Purchase of Long-Term Fixed Assets***

24 Create: The WASB supports creating a statutory mechanism to allow school districts to place  
25 into a trust for future use a portion of their general funds that would be counted as shared costs  
26 for state aid purposes in the year the funds are placed in trust. Such a trust would be used for the  
27 purchase of long-term fixed assets, including but not limited to, school busses, vans, snowplows,  
28 phone systems, or other technology items with a useful life of more than one year when  
29 purchased in bulk, and such trust funds must be spent pursuant to a long-range plan adopted by  
30 the school board of the district.

31  
32 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
33 members to decide whether to support legislation to allow school districts to place into a trust for  
34 future use a portion of their general funds. The funds placed into such a trust would be  
35 considered shared costs for state aid purposes in the year they are placed in trust and would be  
36 used for the future purchase of long-term fixed assets as described in the resolution. It is  
37 understood that such a trust would be set up pursuant to a board resolution and purchases made  
38 with funds from such a trust would be made according to a long-range plan adopted by the  
39 school board.

1 **Resolution 16-06: Increase Special Education Categorical Aid Reimbursement to 33 Percent**  
2 **Amend** existing **Resolution 2.31** as follows:

3  
4 The WASB supports increasing the special education categorical aid reimbursement level  
5 to not less than 33 percent of prior year eligible costs and maintaining funding at not less  
6 than this percentage each year thereafter. The WASB further supports the following  
7 provisions related to funding for children with disabilities:  
8

9 Rationale: The Policy & Resolutions Committee advanced this resolution to let WASB members  
10 decide whether they support increasing the level of prior year eligible costs reimbursed by  
11 special education categorical aid to 33 percent and maintaining the reimbursement level at not  
12 less than 33 percent each year thereafter.

13  
14 Currently, special education categorical aid reimburses between 26 and 27 percent of prior year  
15 eligible costs.  
16

17  
18 **Resolution 16-07: Restore Two-Thirds State Funding and Increase Primary Guarantee Value**  
19 **per Member**

20 Create: The WASB supports increasing the primary guaranteed value per member in the general  
21 aid funding formula to \$3 million each year and restoring a statutory commitment to fund two  
22 thirds of school costs each year.  
23

24 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
25 membership an opportunity to vote on whether to support restoring a state commitment to  
26 provide two-thirds state funding of statewide school costs each year as well as changes to the  
27 general equalization aid formula that would restore state aid to a number of school districts that  
28 have fallen out of the general equalization aid formula because their property value per student is  
29 too high and thus no longer receive such aid.  
30

31 From 1996-97 until 2002-03, a statutory commitment was in place to fund two thirds of “partial  
32 school revenues” (as defined by law) each year.  
33  
34

35 **Resolution 16-08: Sparsity Aid**

36 Create: The WASB supports legislation creating a separate allotment, regardless of membership,  
37 within the sparsity aid program for districts with fewer than five members per square mile with  
38 per pupil aid amounts to be paid on a sliding scale such that lower enrollment districts would  
39 receive greater amounts per pupil than higher enrollment districts.  
40

41 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
42 membership to decide whether to support making changes to the sparsity aid program to allow  
43 all districts with fewer than five students per square mile to receive per pupil sparsity aid  
44 payments in such a manner that lower enrollment districts would receive greater amounts per  
45 pupil than higher enrollment districts.  
46  
47  
48

1 ***Resolution 16-09: Sliding Scale Funding Formula Adjustment***

2 Create: The WASB supports legislation to implement a sliding scale formula factor multiplier to  
3 increase the membership of districts for revenue limit purposes.

4  
5 Rationale: The Policy & Resolutions Committee advanced this resolution to let WASB members  
6 decide whether to support legislation to implement a sliding scale formula factor multiplier in  
7 revenue limit calculations in order to increase the applicable revenue limit authority of districts.  
8 A sliding scale formula factor multiplier would give greater weight to students beneath certain  
9 enrollment (membership) numbers/levels than it would students above those levels.

10  
11  
12 ***Resolution 16-10: Student Assessments***

13 Create: The WASB supports statewide implementation of a uniform, reliable statewide  
14 assessment that would not be modified for a period of years sufficient to effectively evaluate the  
15 performance of all publicly-funded students in the state, regardless of whether those students  
16 attend a public school, charter school or private voucher school.

17  
18 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
19 members to decide whether to support statewide implementation of a uniform (i.e., single,  
20 common) statewide assessment for all publicly funded students that would be in place without  
21 modification for a period of years sufficient to effectively evaluate student achievement. All  
22 students in the state who receive public funding would take this assessment, whether they attend  
23 a public school, charter school or private voucher school.

24  
25  
26 ***Resolution 16-11: State-Mandated Graduation Requirements***

27 Create: The WASB supports local school board control for determining high school graduation  
28 standards and the assessments that will be used to issue a high school diploma. If the state  
29 requires assessments for graduation, those assessments should be fully funded by the state.

30  
31 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
32 members to decide whether to support: a) local school board control for determining high school  
33 graduation standards and the assessments that will be used to issue a high school diploma; and b)  
34 the position that if the state requires assessments for graduation, those state-required assessments  
35 should be fully funded by the state.

36  
37  
38 ***Resolution 16-12: Use of Electronic Communication to Notify Parent of Child's Truancy***

39 Create: The WASB supports legislation to allow school attendance officials to notify a parent or  
40 guardian of their child's truancy that does not qualify as habitual truancy using modern  
41 electronic communication mediums, including but not limited to email or text messages in lieu of  
42 existing notification requirements.

43  
44 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
45 members to decide whether to support legislation to allow schools to notify a parent or guardian  
46 of their child's truancy that does not qualify as habitual truancy using electronic communication  
47 mediums, instead of current notification requirements.

1 **Resolution 16-13: Elimination/Reduction of Newspaper Notice/Publishing Requirements**

2 Create: The WASB supports legislation allowing school districts to publish statutorily-required  
3 notices electronically on the school district website and other social media maintained by the  
4 school district in lieu of publishing these notices in newspapers.

5  
6 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
7 members to decide whether to support allowing school districts to publish statutorily-required  
8 notices electronically on the school’s website and its other social media instead of in newspapers.

9  
10  
11 **Resolution 16-14: Mental Health Supports**

12 Create: The WASB supports the provision of state funding adequate to: address the shortage of  
13 mental health professionals in our state qualified to address the needs of school age children and  
14 young adults; provide adequate professional mental health supports in our schools and our  
15 communities; and permit schools to enter into effective partnerships with agencies that are  
16 involved with mental health to provide for school-based mental health programs, that could  
17 provide services, including but not limited to, the following:

- 18  
19
- 20 • Comprehensive student screening in every school;
  - 21 • Professional development for classroom teachers on recognition and appropriate  
22 classroom response to support affected students;
  - 23 • Professional mental health counselors and or services;
  - 24 • Professional education and training to expand availability of mental health professionals;  
25 and
  - 26 • Public information programs related to mental health.

27 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
28 membership to decide whether to support the provision of state funding adequate to address the  
29 shortage of mental health professionals in our state qualified to address the needs of school age  
30 children and young adults as well as provide adequate professional mental health supports in our  
31 schools and our communities. This would include permitting schools to enter into partnerships  
32 with county and community agencies that are involved with mental health to provide for school-  
33 based mental health programs, to provide the services, as outlined in the resolution.

1 **Resolution 16-15: Transfer of Territory from One District to Another**

2 Create: The WASB supports the following changes to statutes relating to and governing  
3 transfers of territory from one school district to another:

- 4
- 5 • Reduce the current threshold for a transfer of parcels to be considered a transfer of a large  
6 territory from seven percent to one percent so that any petitions that exceed a property  
7 value or student count of one percent of the donor district would require approval by  
8 public binding referendum held in both affected districts, assuming that one or both of the  
9 affected school boards deny the petition;
  - 10
  - 11 • Require that all the property values and student counts presented via petition(s) to  
12 transfer a small territory in a given annual petition period be aggregated, and that if the  
13 aggregated property values or student counts in those petitions exceed the threshold for a  
14 transfer of parcels to be considered a transfer of a large territory, treat them as a transfer  
15 of a large territory;
  - 16
  - 17 • Clarify the standards to be used to determine the asset transfer calculation in both the  
18 large and small parcel detachment-reattachment process.

19

20 Rationale: The Policy & Resolutions Committee advanced this resolution to allow WASB  
21 members decide whether to support various changes to the statutes governing transfers of  
22 territory from one school district to another to broaden the ability of voters in the affected  
23 districts to approve or disapprove of such transfer(s) via referendum and to clarify the standards  
24 to be used to determine the asset transfer calculation when territory is transferred. These changes  
25 are intended to deter owners from presenting multiple small parcel detachments in an attempt to  
26 circumvent a public referendum vote on the transfers.

27

28

29 **Resolution 16-16: Prevailing Wage**

30 Create: The WASB supports legislation to allow a school board to reinstate the state prevailing  
31 wage law through local board policy.

32

33 Rationale: The Policy & Resolutions Committee advanced this resolution to give the WASB  
34 membership an opportunity to vote on whether to support allowing a local school board the  
35 option to reinstate, through the adoption of a local board policy, the prevailing wage law  
36 applicable to local school district public works projects.

37

38 The 2015-17 State Budget Act (2015 Wisconsin Act 55) repealed the state prevailing wage law  
39 that applies to local projects of public works, effective for any contracts entered into on or after  
40 January 1, 2017. Local governmental units affected by this repeal include counties, villages,  
41 towns, cities, school districts, municipal utilities and technical colleges.



**Dr. Karen Wendorf-Heldt**  
Agency Administrator

**Cooperative Educational Service Agency #9**  
P.O. Box 449 • Tomahawk, WI 54487-0449  
Ph. (715) 453-2141 • Fax (715) 453-7519 • www.cesa9.k12.wi.us

December 8, 2015

Jonathan Nelson  
5403 Winding Creek Drive  
Weston, WI 54476

Dear Jonathan,

Thank you for your recent application for a Kohl Scholarship. I am pleased to inform you that the CESA 9 screening committee has submitted your impressive Kohl Scholarship application to the State Selection Committee for further consideration.

The Kohl Foundation will make an official announcement of scholarship recipients in March.

Again, congratulations! We wish you well on your future endeavors.

Cordially,

*Dr. Karen Wendorf-Heldt*

Dr. Karen Wendorf-Heldt  
Agency Administrator

KWH/jm

cc: Dr. Kristine Gilmore, Administrator  
Thomas Johansen, Principal



Antigo • Arbor Vitae-Woodruff • Athens • D.C. Everest • Edgar • Elcho • Lac du Flambeau • Lakeland Union High • Marathon City • Merrill  
MHLT (Minocqua) • Mosinee • North Lakeland • Northland Pines • Phelps • Prentice • Rhinelander • Rib Lake • Stratford • Three Lakes • Tomahawk • Wausau



Dr. Karen Wendorf-Heldt  
Agency Administrator

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P.O. Box 449 • Tomahawk, WI 54487-0449  
Ph. (715) 453-2141 • Fax (715) 453-7519 • www.cesa9.k12.wi.us

December 8, 2015

Pamela Gresser  
6040 Kristof Road  
Hatley, WI 54440

Dear Pamela,

Thank you for your recent application for a Kohl Fellowship. I am pleased to inform you that the CESA 9 screening committee has selected your Kohl Teacher Fellowship application to be submitted to the State Selection Committee for further consideration.

The Kohl Foundation will announce official notification of scholarships/fellowships in March.

Congratulations and best wishes to you in your future endeavors!

Cordially,

*Dr. Karen Wendorf-Heldt*

Dr. Karen Wendorf-Heldt  
Agency Administrator

KWH/jm

cc: Dr. Kristine Gilmore, Administrator  
Rena Sabey, Principal



Antigo • Arbor Vitae-Woodruff • Athens • D.C. Everest • Edgar • Elcho • Lac du Flambeau • Lakeland Union High • Marathon City • Merrill  
MHLT (Minocqua) • Mosinee • North Lakeland • Northland Pines • Pheips • Prentice • Rhinelander • Rib Lake • Stratford • Three Lakes • Tomahawk • Wausau



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

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

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

**MISSION STATEMENT**

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

**TO:** Dr. Krisine Gilmore, Superintendent

**FROM:** Jack E. Stoskopf, Jr., Assistant Superintendent

**RE:** Health Reimbursement Implementation Book  
Health Reimbursement Arrangement for Retirees – Adoption Agreements  
Health Reimbursement Arrangement for Retirees – Plan Document  
Health Reimbursement Arrangement Trust

**DATE:** December 16, 2015

---

Attached are four documents from Mid-America (Third Party Administrator of the District’s HRA Plan). The specific documents are listed above. The board is asked to approve the Adoption Agreements and Trust Arrangement.

This arrangement is for current retirees who decide to accept their post employment health benefit in lieu of staying on the district health insurance. The arrangement will also be used for future retirees who receive a post employment HRA benefit.

**Recommendation:**

Approve Mid-America Adoption Agreement and HRA Trust effective January 1, 2016.

---

## *Information Form*

---

Please complete this first page and the information provided will appear where applicable throughout the remaining documents. Not every space will be filled in, so please review the documents. If there is a space for you to complete, you may type directly in that area or click on the boxes that pertain to your plan.

Employer Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Employer Phone: \_\_\_\_\_

Employer Fax: \_\_\_\_\_

Tax ID Number: \_\_\_\_\_

Effective Date: \_\_\_\_\_

Plan Year End: \_\_\_\_\_

Employer Contact for Plan Document & Compliance Updates:

Contact Name & Title: \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_

Contact Email Address: \_\_\_\_\_

Employer Contact for Payroll (Contributions, Data Requirements and Billing)

Contact Name & Title: \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_

Contact Email Address: \_\_\_\_\_

Employer Contact for Protected Health Information (HRA & FSA Only)

Contact Name & Title: \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_

Contact Email Address: \_\_\_\_\_

**Does Employer sponsor a FSA plan not administered by MidAmerica?** \_\_\_\_\_

If yes, please provide FSA Plan Administrator Contact Information below.

FSA Administrator Name: \_\_\_\_\_

FSA Administrator Address: \_\_\_\_\_

FSA Administrator Phone: \_\_\_\_\_

FSA Administrator Contact: \_\_\_\_\_

# HRA for D.C. Everest Area School District

Plan effective date: January 1, 2016 ▪ Plan year end: December 31

## What is an HRA?

Your employer has set up a Health Reimbursement Arrangement (HRA) account with MidAmerica to reimburse you for your eligible medical expenses to offset your out-of-pocket costs. The money that your employer deposits in your HRA account is tax-free and can be used at any time, upon eligibility.

### Q: Am I eligible to participate in the plan?

You are eligible to participate in the plan as a retired employee of D.C. Everest Area school District based on the eligibility requirements as stated in the employee handbook.

### Q: When will I receive a contribution into my HRA account?

Your employer will contribute to your account, in lieu of contributions towards premiums for District sponsored insurance, one time upon retirement.

### Q: When can I request a reimbursement?

You may request a reimbursement upon retirement or separation of service.

### Q: What can I be reimbursed for?

You may request reimbursements for premium expenses for you, your spouse, or a qualifying dependent. The most common eligible premium expenses include premiums for health, dental, vision, or prescription drug insurance policies. All reimbursements from your account are tax-free. Any remaining funds in your account at the end of each plan year will be rolled into the following year.

### Q: How do I request a reimbursement?

Once you've incurred an eligible medical expense for reimbursement you may submit your claim online at [www.midamerica.biz/forms/hra-reimbursement-submissions](http://www.midamerica.biz/forms/hra-reimbursement-submissions), or complete a paper claim form which can be obtained online or by calling 855-329-0095.

### Q: Is documentation required for reimbursement?

Yes. You can submit a premium notice or statement from your provider that includes the name of provider, patient, premium amount, and effective date of coverage. For recurring claims, you may submit an Attestation Form on a monthly basis which simply confirms that your claim is still accurate and reimbursable. The Attestation Form can be found by logging on to [www.midamerica.biz](http://www.midamerica.biz).

### Q: Are there any fees?

Yes. You will be charged a reimbursement processing fee of \$5 for each manual claim or \$2.50 for each claim submitted online, up to an annual maximum of six claims.

## Your Resources

For investment or plan information related questions, contact your National Insurance Services representative:

Ken Zastrow, 262-780-1220

[kzastrow@nisbenefits.com](mailto:kzastrow@nisbenefits.com)

Caitlin Herdeman, 262-780-1242

[cherdeman@nisbenefits.com](mailto:cherdeman@nisbenefits.com)

For questions regarding forms, statements, contributions and claims, contact:

MidAmerica at (855) 329-0095 or visit

[www.midamerica.biz](http://www.midamerica.biz).

To view account balance and transaction history:

Please log in to [www.midamerica.biz](http://www.midamerica.biz). Your username is your Social Security Number and your initial password is the last four digits of your Social Security Number.

Send all forms to:

MidAmerica Administrative & Retirement Solutions

Attn: HRA Department

P.O. Box 24927, Lakeland, FL 33802

Fax: (863) 577-4460

Email: [claims@midamerica.biz](mailto:claims@midamerica.biz)

### Q: Where are my funds invested?

Your funds are invested in a fixed annuity with American United Life Insurance Company® (AUL), a OneAmerica® Company. The fixed account is guaranteed never to fall below the standard NAIC rate. The guarantee is based on the claims paying ability of AUL. All earnings in the account are tax-free!

### Q: What happens to any unused funds in my account upon death?

If you are survived by a spouse or dependent, they can still receive the benefits of your HRA account and are able to access the funds for their eligible medical expenses. If there is no spouse or dependent, your remaining fund can be used to reimburse any medical expenses and premiums not previously submitted on your behalf. If an account balance still remains, the funds will be forfeited.

Employer Initials \_\_\_\_\_

NATIONAL  INSURANCE  
SERVICES

  
**MidAmerica**  
Administrative & Retirement Solutions

  
**AUL**  
a ONEAMERICA®  
financial partner

Securities offered through GWN Securities, Inc.  
11440 N. Jog Road • Palm Beach Gardens, FL 33418  
•561/472-2700 • Member FINRA, SIPC

# Health Reimbursement Arrangement

## IMPLEMENTATION BOOK



**MidAmerica**

Administrative & Retirement Solutions, Inc.

402 South Kentucky Ave., Suite 500, Lakeland, FL 33801

863.688.4500 / (FAX) 863.686.9557 / 800.430.7999

[www.midamerica.biz](http://www.midamerica.biz)

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*\*Requires employer signature(s)*

## Overview

Our Plan allows the Employer to make deposits on behalf of active Employees and/or Retirees. Deposits are made tax-free, carry over year-to-year, earn interest tax-free and are used tax-free for qualified medical expenses and premiums. Our Plan can also be used in conjunction with our Special Pay Plan.

### *Source of Funds*

The source of funds can be based on unused sick leave, unused vacation or other incentives. Applications can also include deposits in lieu of health insurance or as an incentive for plan design changes. Our Plan can also be used when transitioning from a defined benefit, such as continuing retiree health insurance, to a defined contribution by making annual deposits on behalf of Employees. There is flexibility as to eligibility and vesting schedules can apply.

### *Benefits to the Employer*

The Employer obtains the intangible benefits of providing to participants a tax-free method of reimbursement for qualified medical expenses and premiums. The Employer also permanently saves the 7.65% FICA taxes (Social Security and Medicare) over the traditional payment method. Employers may also be able to reduce health insurance claims experience and premiums.

### *Benefits to the Employee*

Employer contributions on behalf of participants are made on a tax-free basis. Because there are no taxes, the participant receives 100% of the value of each benefit dollar. Funds are invested in a fixed annuity with a guaranteed minimum rate of return. Other investments are also available. All earnings are tax-free! The participant has flexibility on the timing and eligible use of funds. The Plan Administrator provides a list of eligible fund uses as defined in IRS Publication 502 and IRC Section 213(d).

### *Administration*

Simplicity of plan design reduces administrative costs. Plan documents, implementation materials and Plan Administration are provided to the Employer. Employer representatives have direct access to our administrative and management personnel.

### *Employee Communications/Account Information*

Employee needs are serviced by a national service center through a toll-free number. Deposit confirmation and quarterly statements are provided. Employees also have access to their personal account information via the internet.

*The Health Reimbursement Arrangement is provided by:*



Securities offered through GWN Securities, Inc.

11440 Jog Road • Palm Beach Gardens, FL 33418 • 561/472-2700 • Member FINRA, SIPC

## *Sample Employer Resolution*

---

### ***Action Item***

Authorize the Administration to establish a trust based Health Reimbursement Arrangement (HRA) in the name of the Employer. This Plan will save the Employer payroll taxes.

### ***Supporting Information***

Master contract agreements with various Employee groups and Employer Policy currently provide payments to Employees and/or retirement incentives. Enhancements to the IRS Tax Code allow the Employer to implement plans that save the Employer the 7.65% FICA taxes (Social Security and Medicare) on these payments. The Employee/Retiree also derives a tax-advantage as a result of implementing this Plan.

Contributions by the Employer into the trust based Health Reimbursement Arrangement are discretionary and can be made in any amount at any time.

The Administration, in cooperation with Employee group representatives and with legal review, has selected the Health Reimbursement Arrangement offered through and administered by MidAmerica Administrative & Retirement Solutions, Inc. The Plan and Plan Administration best provides for the interests of the Employer and its Employees. It is the intent of the Administration that if this item is approved, the Plan be implemented as soon as practical.

# Health Reimbursement Arrangement for Retirees

## ADOPTION AGREEMENT

### for

**Employer Address:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Employer Telephone Number:** \_\_\_\_\_

**Employer Identification Number:** \_\_\_\_\_



The undersigned Employer, by executing this Adoption Agreement, hereby adopts and implements the Health Reimbursement Arrangement for Retirees (hereinafter referred to as the “Plan” or the “HRA”) and agrees to abide by the terms of the Plan. With this Adoption Agreement, and by its authorized signature below, the Employer hereby makes the following designations.

**Effective Date.** The Plan’s Original Effective Date is \_\_\_\_\_. The Plan’s Restated Effective Date is \_\_\_\_\_  
\_\_\_\_\_. The Plan is available to Retirees of the Employer effective \_\_\_\_\_.

**Plan Year.** The Plan Year ends on \_\_\_\_\_.

**Eligible Classes.** The class or classes of Retirees covered by this Plan are: *(See attached Class Specifications.)*

Class RetA: \_\_\_\_\_ Class RetB: \_\_\_\_\_  
Class RetC: \_\_\_\_\_ Class RetD: \_\_\_\_\_  
Class RetE: \_\_\_\_\_ Class RetF: \_\_\_\_\_

**Designation of Plan Administrator.** The Employer hereby designates the following initial Plan Administrator: MidAmerica Administrative & Retirement Solutions, Inc.

**Designation of Individuals to Have Access to Protected Health Information (“PHI”).** The following Employees, classes of Employees, or other persons shall be given access to the PHI to be disclosed:

\_\_\_\_\_

The Employer hereby agrees to the provisions of the Plan and has executed this Adoption Agreement on this \_\_\_\_\_ **day of**  
\_\_\_\_\_, 20\_\_\_\_\_.

Name of Employer: \_\_\_\_\_

**Signature:** \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Employer CONTACT (print): \_\_\_\_\_

Title: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Telephone: \_\_\_\_\_ Ext. \_\_\_\_\_

Fax: \_\_\_\_\_

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

**Employer Representations**

- The Employer intends to reduce its Retirees' medical expenses by providing reimbursement of such expenses, in a limited capacity. The Employer anticipates that participation in the HRA will encourage prospective Retirees to retire earlier, as they will be better able to afford quality health care prior to the age at which they are Medicare eligible.
- Retirees are not permitted to make any election or choice between cash, the HRA, or any other tax deferred program.
- The Employer will base HRA allocations on its estimates of the costs required to provide a certain amount of medical reimbursements to its Retiree population as that population approaches Medicare age.
- The Employer has discretion in determining classes of Employees eligible to participate in the Retiree HRA. Once determined, Retirees in the class shall be treated uniformly and be provided a uniform allocation to the HRA. Such class shall remain in effect for the Employer's entire fiscal year for all affected Retirees in such year and for all future contributions to such class. Each year, the Employer may reevaluate allocations and classes for new Retirees only.
- The Employer may gather information from the Retiree to determine the appropriate allocation to the HRA, but individual Participants are not allowed to elect or to determine their allocation.
- The Employer will monitor all rehires to ensure that less than two employees are in the Retiree HRA Plan.
- The Employer acknowledges that it has received the Plan document for the HRA and agrees with all the terms therein.
- The Employer understands that whether a contribution to the HRA is non-elective for tax purposes is a facts and circumstances determination, and the Employer is responsible for whether the contribution is truly non-elective or not. The Employer understands that MidAmerica Administrative & Retirement Solutions, Inc. and its agents and employees are not tax or legal advisors. They may provide general information regarding the tax treatment of health reimbursement arrangements, but the Employer should consult with its own tax or legal advisors as to how tax and other rules may apply to its own facts and circumstances.
- The Employer will not provide any information or forms or enter into any contracts inconsistent with the preceding.

**Effective Date** \_\_\_\_\_ **Employer Initials** \_\_\_\_\_



**Eligible Class RetB:** \_\_\_\_\_

**Defined as:** \_\_\_\_\_

**Employment Status** Upon the initial contribution to the Plan, Participant employment status shall be:

- Retiree  Active with no access to benefit until retirement or separation of service

**Contribution Types** All funds for the Plan shall come exclusively from the Employer and shall be determined in accordance with the following formula:

- Dollar Amount  Percentage of Compensation or Retirement Pay

**Contribution Frequency**

- One Time  Annually  Quarterly  
 Semi-Annually  Monthly  Other \_\_\_\_\_

**Vesting Schedule** Participants shall own their account balance in accordance with the following vesting schedule:

- 100% Immediate  
 100% upon Retirement, meeting the Employer's eligible requirements for retirement  
 100% upon Separation of Service  
 Other \_\_\_\_\_  
 100% upon death (can be selected in addition to "other" above)

**Forfeitures** Employees who are not 100% vested under the Vesting Schedule at the time of termination shall forfeit their unvested funds. In the event of the death of the Participant, the Participant's spouse, and all of the Participant's qualifying dependents, any vested funds remaining in the account shall be forfeited. In the event that the Participant opts out of participation in the Plan, all vested and unvested funds shall be forfeited. Forfeitures shall:

- Reduce future Employer contributions  
 Be redistributed pro-rata at the end of each Plan Year to all Plan Participants who are actively employed as of the end of the Plan Year

**Run-off Times** Participants will be allowed 0 (zero) days to continue incurring expenses after the date that their Participation in the Plan ends. The Run-off time for Participants to submit claims for reimbursement from funds that shall be forfeited will be 90 (ninety) days. The Run-off time for funds that shall be forfeited due to death will be one year.

**Reimbursements** Reimbursements shall be for:

- All eligible Medical Expenses specified in section 213(d) of the Internal Revenue Code  
 Limited Purpose \_\_\_\_\_  
 Post Deductible  
 Premium Only Medical Expenses

**HRA/FSA Ordering**

- The Employer maintains a Flexible Spending Account (FSA) plan in which Participants may elect to participate.  
 The Plan permits reimbursements for expenses eligible to be reimbursed by the FSA plan and therefore the HRA shall not reimburse before expenses exceeding the dollar amount of any FSA have been paid.  
 The Plan permits reimbursements for Limited Purpose, Deductible or Premium Only expenses which are not eligible to be reimbursed by the FSA plan and therefore the HRA shall reimburse before the Participant's FSA account is exhausted.

**Administration Fees:** Administrative Fees are Not Applicable.

**Distribution Fees:** A reimbursement processing fee of \$5.00 for each claim processed manually or \$2.50 for each claim submitted online, up to an annual maximum of six claims shall be paid by the Participant.

**Reimbursement Eligibility** A Participant shall be eligible for reimbursement of medical expenses at the time selected below.

- Immediate  
 Upon becoming 100% vested  
 Upon Retirement or Separation of Service

**Investment Selection** **Investment Provider:** \_\_\_\_\_

- Type of Investment:**  Fixed annuity only  Variable annuities – Default \_\_\_\_\_ Forfeiture Default \_\_\_\_\_  
 Employer directed  
 Participant directed; restrictions are:  
 None  
 100% vested  
 At Retirement  
 Account balance in excess of \$ \_\_\_\_\_  
 Other \_\_\_\_\_  
 Funds limited (see attachment)

**Effective Date** \_\_\_\_\_ **Employer Initials** \_\_\_\_\_



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# Health Reimbursement Arrangement for Retirees

## PLAN DOCUMENT

The Plan's Original Effective Date is \_\_\_\_\_. The Plan's Restated Effective Date is \_\_\_\_\_. The Plan is available to Retirees of the Employer effective \_\_\_\_\_.

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### *Introduction*

The Employer has established and adopted the MidAmerica Administrative & Retirement Solutions, Inc. Health Reimbursement Arrangement for Retirees (the "Plan") to enable eligible former employees and their dependents to be reimbursed tax-free for eligible medical and dental expenses. Contributions to the Plan shall be made by the Employer and credited to Participants' accounts. Claims for reimbursement shall be processed and reimbursements paid out on a tax-free basis for medical expenses in accordance with Internal Revenue Service Guidelines for Health Reimbursement Agreements, IRS Publication 502, Internal Revenue Code (the "Code") Sections 213(d), 105 and 106 as described in Revenue Ruling 2002-41 and IRS Notice 2002-45.

### *Legal Status*

This Plan is intended to qualify as an employer-provided medical reimbursement plan under Code Sections 105 and 106 and regulations issued thereunder, as a health reimbursement arrangement as described in IRS Notice 2002-45 and Revenue Ruling 2002-41, and to comply with IRS Notice 2013-54 and shall be interpreted to accomplish those objectives. The expenses reimbursed under the Plan are intended to be eligible for exclusion from Participants' gross income under Code Section 105(b).

Notwithstanding anything to the contrary, the portion of the Plan that reimburses Highly Compensated Individuals, as defined in Code Section 105(h), for premiums paid under an insured plan shall be treated as a separate plan that is not subject to the requirements of Code Section 105(h), pursuant to Treasury Regulation Section 1.105-11(b)(2).

### *Participation*

Eligible former employees of the class or classes set forth by the Employer in the Plan Adoption Agreement will be Participants in the Plan. Notwithstanding any election in the Plan Adoption Agreement to the contrary, eligible former employees of the class or classes set forth by the Employer in the Plan Adoption Agreement who are Highly Compensated Individuals, as defined in Code Section 105(h), and whose benefits exceed those of other Plan Participants, will be Participants only in that portion of the Plan that reimburses Participants for "premium only medical expenses," as described below. Under no circumstances are such individuals eligible for reimbursements of any medical and dental expenses other than premium expenses. For purpose of this section, a retiree who was a Highly Compensated Individual prior to his or her retirement from the Employer shall be treated as a Highly Compensated Individual thereafter and during retirement.

### *Participation Opt Out*

At least once per Plan Year, Participants shall be entitled to permanently opt out of participation in the Plan. Any such opt out will result in the forfeiture of the Participant's account balance, including any vested funds, and the waiver of any future reimbursements from the Plan. The Participant may, however, continue to submit claims for reimbursement of expenses incurred prior to the opt out date, pursuant to the Run-Off Times section of the Plan Adoption Agreement. Any forfeited amount shall be applied as elected by the Employer in the Plan Adoption Agreement.

In the event that the Participant is reemployed as an active employee of the Employer and terminates employment with the Employer, the Participant shall be entitled to permanently opt out of participation in the Plan at the time of termination. In addition to the forfeiture of unvested funds as provided for in the Forfeiture section of the Plan Adoption Agreement, any such opt out will result in the forfeiture of any vested funds and the waiver of any future reimbursements from the Plan. The Participant may, however, continue to submit claims for reimbursement of expenses incurred prior to the opt out date, pursuant to the Run-Off Times section of the Plan Adoption Agreement. Any forfeited amount shall be applied as elected by the Employer in the Plan Adoption Agreement.

### ***Benefits and Eligibility for Benefits***

A Participant shall be entitled to reimbursements of eligible medical and dental expenses upon the occurrence of the event selected in the Plan Adoption Agreement, but in no event until after expenses exceeding the dollar amount of any flexible spending arrangement ("FSA") in which the Participant shall also participate have been paid, or, if the medical or dental expense is reimbursable from a health savings account ("HSA"), amounts shall only be available from this Plan in accordance with paragraph 9 of the Administration section herein.

If the Employer indicates in the Adoption Agreement that Reimbursements shall be for "all eligible section 213(d) medical expenses," eligible medical and dental expenses for purposes of this Plan are those expenses that are:

- a. incurred by the Participant, spouse or tax dependent (as defined in paragraph 9 of the "Administration" section);
- b. incurred for Medical Care - "Medical Care" shall have the same meaning as in section 213(d) of the Code, and shall include: (i) amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body, except that eligible medical and dental expenses shall specifically exclude expenses for a medicine or drug incurred on or after January 1, 2011, unless such medicine or drug is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin, and (ii) premiums for medical and dental coverage, including premiums under part B and part D of title XVIII of the Social Security Act (relating to supplementary medical insurance for the aged and prescription drug coverage, respectively); and
- c. not compensated through insurance and not paid for with a tax-free distribution from a Medical Savings Account (MSA), Health Savings Account (HSA), or Health Flexible Spending Arrangement and not attributable to a deduction allowed under Code section 213(d) for any prior taxable year.

If the Employer indicates in the Adoption Agreement that reimbursements shall be for "premium only medical expenses," eligible medical and dental expenses for purposes of this Plan are those expenses that are:

- a. incurred by the Participant, spouse or tax dependent (as defined in paragraph 9 of the "Administration" section);
- b. premiums for medical and dental coverage, including premiums under part B and part D of title XVIII of the Social Security Act (relating to supplementary medical insurance for the aged and prescription drug coverage, respectively); and
- c. not paid for with a tax-free distribution from a Medical Savings Account (MSA) or Health Savings Account (HSA) and not attributable to a deduction allowed under Code section 213(d) for any prior taxable year.

### ***Funding***

All funds for the Plan shall come exclusively from the Employer and shall constitute either a specified dollar amount and/or a specific percentage of the former employees' compensation or retirement pay as the Employer shall from time to time determine. The amount or percentage to be determined by the Employer shall be subject to, and not in contravention of, the Employer's obligations to its former employees. Subject to any vesting schedule which may be elected in the Plan Adoption Agreement, all funds in the Plan belong to the individual Participants as allocated to their accounts. Also subject to any vesting schedule which may be elected in the Plan Adoption Agreement, once funds are allocated to the Plan, the Employer relinquishes all right, title, control, and interest to such funds.

### *Interest Credit*

Interest shall be credited on a daily basis to Participant accounts based on the rate credited by the underlying AUL fixed annuity investment option. If variable annuity investments are allowed pursuant to the Adoption Agreement, earnings and losses shall be credited on a daily basis based on the investment funds selected.

### *Vesting*

Funds in a Participant's account shall vest and be available to pay eligible medical expenses in accordance with the vesting schedule elected by the Employer in the Plan Adoption Agreement. If a Participant is not fully vested in his account balance when participation hereunder of the Participant and his surviving spouse and/or dependents ends as described in the section hereof entitled "Death Benefit," any forfeited amount shall be applied as elected by the Employer in the Plan Adoption Agreement.

### *Continuation Coverage*

***COBRA continuation coverage ("COBRA coverage").*** COBRA coverage shall be available on the same terms and conditions as described herein with respect to Participants upon payment of the applicable COBRA premium. Each qualified beneficiary (i.e., the Participant's former spouse and former eligible dependents) shall be entitled to COBRA coverage for a period of 36 months upon the qualifying events of death of Participant, divorce from Participant, or a dependent reaching an age under which he/she is ineligible under the terms of the Plan. The level of coverage will be the Participant's account balance at the time of the qualifying event (adjusted for investment earnings and losses), plus Employer contributions, and minus reimbursements for claims paid from the account. Contributions shall be made at the same times as they are made for similarly situated Participants who have not experienced a qualifying event. The balance of the Participant's account shall be available to all qualified beneficiaries electing continuation coverage on an aggregate basis.

The COBRA premium shall be a single premium regardless of the number of qualified beneficiaries electing COBRA coverage. That premium shall be as determined annually by the Employer. The Employer shall have no obligation to pay any portion of the COBRA premium.

***Coverage in lieu of COBRA.*** As an alternative to COBRA continuation coverage, qualified beneficiaries may choose to continue to access the Participant's account via coverage in lieu of COBRA. No additional contributions will be made to the Participant's account during the coverage in lieu of COBRA period and no premium will be charged for the coverage. Administrative fees as indicated herein will be applied. The balance of the Participant's account shall be available to all qualified beneficiaries electing coverage in lieu of COBRA on an aggregate basis. Furthermore, if some qualified beneficiaries elect COBRA and others select coverage in lieu of COBRA, all qualified beneficiaries will have access to the Participant's account on an aggregate basis.

### *Plan Investments*

Plan investments will be made in accordance with the Employer's elections in the Plan Adoption Agreement, and will consist of investments in either fixed or variable annuities.

### *Plan Administrator*

The Employer designates as the initial Plan Administrator the entity named in the Plan Adoption Agreement. The initial Plan Administrator shall serve as Plan Administrator until such time as a new Plan Administrator is appointed.

### *Administrative Fees*

An administration fee shall be payable by the Employer. Participants may be charged a distribution fee by the Plan's administrative services provider in such amount as shall be agreed to by the Employer.

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### *Administration*

1. Health reimbursement requests may be made monthly with no minimum reimbursement dollar amount for recurring claims. There is a \$100 minimum claim amount for all other claims unless the participant account balance is less than \$100. Additionally, a reimbursement request can only be made for expenses incurred subsequent to the date the Participant first becomes enrolled in the Plan.
2. Participants are entitled to request reimbursements from their accounts as soon as the accounts are funded by the Employer, but only for medical expenses incurred subsequent to the date the Participant first becomes enrolled in the Plan. Hardship withdrawals or loans are not permitted under this Plan and Plan funds may only be used to reimburse Participants and their dependents for qualified medical expenses.
3. In order to receive reimbursement for eligible medical expenses, Participants shall provide the Plan Administrator with whatever information is reasonably required. This Plan shall not and cannot reimburse for any claims other than those allowed under Code Section 213(d) and the regulations thereunder, as generally described in IRS Publication 502.
4. When a request is approved it shall be scheduled for disbursement. Disbursements shall be made not later than the fifteenth (15<sup>th</sup>) day of each month for all reimbursement requests received by the Plan Administrator prior to the end of the preceding month.
5. Subject to the Claims Procedures rules below, decisions of the Plan Administrator shall be final on the issue of eligible expenditures and such decisions shall be based on Code Section 213(d) and the regulations thereunder, as interpreted by the IRS or court rulings or directives concerning the deductibility of medical expenses for Federal Income Tax purposes, which interpretations shall be controlling for purposes of determining reimbursement eligibility under this Plan.
6. Other than establishing this Plan and providing funding for the Plan, the Employer does not assume any responsibility for any aspect of any Participant's health care. Participant questions shall be directed to the Plan Administrator.
7. Each Participant shall be notified by the Plan Administrator of his or her account balance at the time a deposit is made to his or her account. The Plan Administrator shall provide each Participant with a quarterly statement setting forth the Participant's account balance and earnings and disbursements for the quarter. Additionally, the Plan Administrator shall provide a Participant with a statement of account balance in conjunction with each reimbursement distribution.
8. Funds in a Participant's account at the end of each year shall be rolled into the following year.
9. Reimbursement is available for the Participant, the Participant's spouse, the Participant's tax dependents as defined in Internal Revenue Code Section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and any child (as defined in Code Section 152(f)(1)) of the Participant who as of the end of the taxable year has not attained age twenty-seven (27). For purposes of this Plan, such qualified tax dependents and children shall collectively be referred to as "dependents." Submission of a request for reimbursement on behalf of someone other than the Participant shall be deemed a representation by the Participant that the request for reimbursement is made on behalf of a spouse or dependent.

### *Death Benefit*

If a Participant dies prior to exhausting his vested account balance, the Participant's surviving spouse and/or dependents are eligible to be reimbursed under this Plan for their eligible medical expenses until the vested account balance is exhausted. In the event of the death of the Participant, the Participant's spouse, and all of

the Participant's qualifying dependents, any funds remaining in the account shall be forfeited. Forfeitures shall be applied as elected by the Employer in the Plan Adoption Agreement.

### *Plan Amendments*

The Employer has the authority to amend this Plan at any time, in whole or in part. Participants will be notified of any Plan changes. Any amendment to the Plan shall not adversely affect the rights of existing Participants. Changes imposed by the Internal Revenue Service, either by law change, regulations, or rulings, will be effective immediately and without notice.

### *Involuntary Access to Funds*

Funds in a Participant's Plan account are not assignable by a Participant, either in law or in equity, or subject to estate tax, or to execution, levy, attachment, garnishment, or any other legal processes.

### *Plan Termination*

In the event the Employer elects to terminate this Plan, which it may do, in its sole discretion, at any time and for any reason, amounts credited to Participants' accounts will remain in the Participants' accounts and Participants will continue to utilize their accounts as set forth in this Plan Document until their accounts are exhausted.

### *HIPAA Compliance*

#### 1. Disclosure of Summary Health Information to the Employer

In accordance with the Standards for Privacy of Individually Identifiable Health Information (the "Privacy Standards") issued and pursuant to the Health Insurance Portability and Accountability Act of 1996, as amended ("HIPAA"), the Plan may disclose Summary Health Information to the Employer, if the Employer requests the Summary Health Information for the purpose of (a) obtaining premium bids from health plans for providing health insurance coverage under this Plan or (b) modifying, amending or terminating the Plan.

"Summary Health Information" may be individually identifiable health information and it summarizes the claims history, claims expenses or the type of claims experienced by individuals in the Plan, but it excludes all identifiers that must be removed for the information to be de-identified, except that it may contain geographic information to the extent that it is aggregated by five-digit zip code.

#### 2. Disclosure of Protected Health Information ("PHI") to the Employer for Plan Administration Purposes

In order that the Employer may receive and use a Participant's individually identifiable health information or PHI (including electronic PHI) for "Plan Administration" purposes, the Employer agrees to:

- a. Not use or further disclose PHI other than as permitted or required by the Plan Documents or as Required by Law (as defined in the Privacy Standards);
- b. Ensure that any agents, including a subcontractor, to whom the Employer provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such PHI;
- c. Not use or disclose PHI for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer, except pursuant to an authorization which meets the requirements of the Privacy Standards;

- d. Report to the Plan any PHI use or disclosure that is inconsistent with the uses or disclosures provided for of which the Employer becomes aware, including any security incident or actual or suspected breach that may compromise PHI.;
- e. Make available PHI in accordance with Section 164.524 of the Privacy Standards (45 CFR 164.524);
- f. Make available PHI for amendment and incorporate any amendments to PHI in accordance with Section 164.526 of the Privacy Standards (45 CFR 164.526);
- g. Make available the information required to provide an accounting of disclosures in accordance with Section 164.528 of the Privacy Standards (45 CFR 164.528);
- h. Make its internal practices, books and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of the U.S. Department of Health and Human Services ("HHS"), or any other officer or employee of HHS to whom the authority involved has been delegated, for purposes of determining compliance by the Plan with Part 164, Subpart E, of the Privacy Standards (45 CFR 164.500 et seq);
- i. Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of PHI;
- j. If feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such PHI when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the PHI infeasible; and
- k. Ensure that adequate separation between the Plan and the Employer, as required in Section 164.504(f)(2)(iii) of the Privacy Standards (45 CFR 164.504(f)(2)(iii)), is established as follows:
  - i. The employees, or classes of employees, or other persons under control of the Employer who are identified in the Plan Adoption Agreement, shall be given access to the PHI to be disclosed.
  - ii. The access to and use of PHI by the individuals described in subsection (i) above shall be restricted to the Plan Administration functions that the Employer performs for the Plan.
  - iii. In the event any of the individuals described in subsection (i) above do not comply with the provisions of the Plan Documents relating to use and disclosure of PHI, the Plan Administrator shall impose reasonable sanctions as necessary, in its discretion, to ensure that no further non-compliance occurs. Such sanctions shall be imposed progressively (for example, an oral warning, a written warning, time off without pay and termination), if appropriate, and shall be imposed so that they are commensurate with the severity of the violation.

"Plan Administration" activities are limited to activities that would meet the definition of payment or health care operations, but do not include functions to modify, amend or terminate the Plan or solicit bids from prospective issuers. "Plan Administration" functions include quality assurance, claims processing, auditing, monitoring and management of carve-out plans, such as vision and dental. It does not include any employment-related functions or functions in connection with any other benefit or benefit plans.

3. Disclosure of Certain Enrollment Information to the Employer

Pursuant to Section 164.504(f)(1)(iii) of the Privacy Standards (45 CFR 164.504(f)(1)(iii)), the Plan may disclose to the Employer information on whether an individual is participating in the Plan or is enrolled in or has disenrolled from a health insurance issuer or health maintenance organization offered by the Plan to the Employer.

4. Disclosure of PHI to Obtain Stop-loss or Excess Loss Coverage

The Employer hereby authorizes and directs the Plan, through the Plan Administrator or its third party administrator, to disclose PHI to stop-loss carriers, excess loss carriers or managing general underwriters (MGUs) as directed by the Employer for underwriting and other purposes in order to obtain and maintain stop-loss or excess loss coverage related to benefit claims under the Plan, provided that genetic information will not be used for underwriting purposes. Such disclosures shall be made in accordance with the Privacy Standards. The Employer certifies that such disclosures are for Plan administration purposes and that any third party to whom the Employer directs disclosure from the Plan has agreed to also comply with this amendment, as set out in Section 2.b.

5. Other Disclosures and Uses of PHI

With respect to all other uses and disclosures of PHI, the Plan shall comply with the Privacy Standards.

***Claims Procedure***

A Participant, spouse or dependent (the "Claimant") shall apply for Plan benefits in writing on a form provided by the Plan Administrator, or in such other manner as prescribed by the Plan Administrator. A communication regarding benefits that is not made in accordance with these procedures will not be treated as a claim under these procedures. Claims shall be evaluated by the Plan Administrator or such other person or entity designated by the Plan Administrator and shall be approved or denied in accordance with the terms of the Plan and Plan Adoption Agreement. All references to the Plan Administrator shall include any such delegate. No Claimant shall be entitled to benefits unless the Plan Administrator or its delegate determines in its discretion that the Claimant is entitled to benefits.

1. Claims

The Plan Administrator shall make a determination within a reasonable period of time, but not later than 30 days after receipt of the claim. This period may be extended one time by the Plan for up to 15 days, provided that the Plan Administrator both determines that such an extension is necessary due to matters beyond the control of the Plan and notifies the Claimant, prior to the expiration of the initial 30-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to a failure of the Claimant to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and the Claimant shall be afforded at least 45 days from receipt of the notice within which to provide the specified information and the period for making the benefit determination shall be tolled from the date on which the notice of extension is sent to the Claimant until the date on which the Claimant responds to the request for additional information, or the deadline to submit the additional information, if earlier.

2. Notice of Denial

If the claim is denied in whole or in part, the Claimant will receive a written notice that includes:

- a. The specific reason or reasons for the denial;

- b. Reference to the specific Plan provision(s) on which the denial is based;
- c. A description of any additional material or information needed from the Claimant in connection with the claim and the reason such material or information is needed;
- d. An explanation of the claims review procedures and the applicable time limits, including a statement concerning the Claimant's right to bring a civil action following an adverse determination on review;
- e. A statement regarding any internal rule, guideline, protocol or other criterion that was relied upon in making the adverse determination (or a statement that a copy will be provided free upon request);
- f. If the denial is based on a medical necessity or experimental treatment or similar exclusion or limit, an explanation of the scientific or clinical judgment that led to this determination (or a statement that a copy will be provided free upon request);
- g. Any other information required by law.

3. Right to Request Review: Internal Appeal

The Claimant must make a written request for review to the Plan Administrator within 180 days of the initial denial of the claim. If a written request for review is not made within such 180- day period, the Claimant shall forfeit his or her right to review. The Claimant's written request for review may (but is not required to) include issues, comments, documents, and other records the Claimant wants considered in the review. All the information the Claimant submits will be taken into account on review, even if it was not reviewed as part of the initial decision. The appeal will be conducted by a person different from the person who made the initial decision. No deference will be given to the initial decision. The Claimant may ask to examine or receive free copies of Plan documents, records, and other information relevant to the claim by asking the Plan Administrator.

The Claimant will be given the identity of medical or vocational experts if requested, whose advice was obtained by the Plan in connection with the Claimant's initial claim denial, if any, even if their advice was not relied upon in making the initial decision. Where an adverse determination is based in whole or in part on a medical judgment, including determinations with regard to whether a particular treatment, drug or other item is experimental, investigational, or not medically necessary or appropriate, the Plan will consult with a health care professional who has experience in the field of medicine involved in the medical judgment to decide the Claimant's appeal. The Plan Administrator reserves the right to delegate its authority to make decisions.

4. Decision Upon Review: Internal Appeal

The Plan Administrator shall make a determination within a reasonable period of time, but not later than 60 days after receipt by the Plan of the Claimant's request for review of adverse determination.

5. Notice of Denial of Internal Appeal

If the decision on the appeal is denied, the Claimant will receive a written notice that includes:

- a. The specific reason or reasons for the denial;
- b. Reference to the specific Plan provisions on which the denial is based;

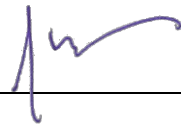
- c. A statement that the Claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the Claimant's claim for benefits;
- d. A statement explaining any voluntary appeal procedures offered by the Plan and the Claimant's right to bring a civil action;
- e. A statement regarding any internal rule, guideline, protocol or other criterion that was relied upon in making the adverse determination (or a statement that a copy will be provided free upon request);
- f. If the denial is based on a medical necessity or experimental treatment or similar exclusion or limit, an explanation of the scientific or clinical judgment that led to this determination (or a statement that a copy will be provided free upon request);
- g. Any other information required by law.

6. External Appeal Process

Where required by law, a Claimant may be able to file an external appeal with an independent review organization. The independent review organization may overturn the Plan's decision, and the independent review organization's decision will be binding on the Plan. A Claimant must file a claim for external review within four (4) months of the date the Claimant receives the internal appeal denial notice. Filing a request for external review will not affect a Claimant's ability to bring a legal claim in court. When a Claimant files a request for external review, the Claimant will be required to authorize release of any medical records that may be required to be reviewed for the purpose of reaching a decision on the external review. Additional information on the external review process, where applicable, will be included in the internal appeal determination notice, or the Claimant may contact the Plan Administrator to request such additional information.

**IN WITNESS WHEREOF**, this Plan has been executed this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_, by **MidAmerica Administrative & Retirement Solutions, Inc.**

**MIDAMERICA ADMINISTRATIVE & RETIREMENT SOLUTIONS, INC.**

By:  \_\_\_\_\_  
Its: President \_\_\_\_\_

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

# Health Reimbursement Arrangement Section 115 Employee Benefit Trust

## ADOPTION AGREEMENT

for

This Adoption Agreement is executed on this, the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between \_\_\_\_\_, the Grantor, and \_\_\_\_\_ as the Trustee, and sets forth the designations required by the Trust.

1. Trust Administrator: **MidAmerica Administrative and Retirement Solutions, Inc.** is hereby designated as the Trust Administrator.
2. Custodian: **American United Life** is hereby designated as Custodian of the Trust assets.

**By:**

Grantor & Trustee\*: \_\_\_\_\_

[\* The Trustee may be a governmental employer if permitted under applicable local authority. This Adoption Agreement should be executed below by a duly authorized representative on behalf of the governmental employer. The employer representative is not the trustee and is merely signing for the employer, the trustee.]

**Signature:** \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

**Date:** \_\_\_\_\_

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

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Health Reimbursement Arrangement Trust  
**for**

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**EMPLOYEE BENEFIT TRUST**

THIS TRUST AGREEMENT is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by and between \_\_\_\_\_ (the "Employer") and \_\_\_\_\_ as Trustee ("Trustee").

**WITNESSETH:**

**WHEREAS**, the Employer has adopted Benefit Plans and Programs for Employees and Former Employees of the Employer, and

**WHEREAS**, the Employer desires to establish a Trust to secure and hold funds that will be contributed by the Employer and held for the benefit of the employees and their eligible dependents under and in accordance with the Employer's Employee Benefit Plans and Programs, and

**WHEREAS**, the Employer desires the Trustee to hold and administer the Trust, and the Trustee is willing to hold and administer such Trust, pursuant to the terms of this Agreement, and

**WHEREAS**, the Employer, by action of its duly authorized officer or governing body, has designated the Trustees to serve as the trustees for the Trust,

**NOW THEREFORE**, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

1. **NAME AND PURPOSE.** The name of this Trust, and the Trust Account established pursuant to this Trust, shall be the \_\_\_\_\_ Employee Benefit Trust Account. The exclusive purpose of this Trust is to provide a source of funds for the Employer's employee welfare benefit obligations.
2. **COMPLIANCE WITH LAWS.** This Trust is to be interpreted in accordance with the laws of the State in which the Employer is located.
3. **ACCEPTANCE.** The Trustee accepts the Trust and agrees to perform the obligations imposed on it by the terms and conditions set forth in this Trust document.
4. **RECEIPT OF CONTRIBUTIONS.** The Trustee is accountable to the Employer for the funds contributed to it by the Employer. The Trustee is not obliged to collect any contributions from the Employer.
5. **BENEFICIARIES.** The Trust assets, including any earnings accruing on them, shall be held solely for the purpose of providing funding for payment of the Employer's employee welfare benefit obligations and for payment of Trust expenses as provided for herein. It shall be impossible at any time for any part of the Trust to be used for or diverted to purposes other than to provide the benefits identified and contemplated under the Plans referenced herein for the exclusive benefit of covered employees and their dependents. No portion of the principal or income of this Trust shall revert to the Employer.

6. INVESTMENT POWERS. Subject to applicable State law and its fiduciary responsibility, the Trustee has full discretion and authority with regard to the investment of the Trust assets, except with respect to an asset under the control or direction of a properly appointed investment manager, or with respect to an asset subject to Employer direction of investment.
7. ADMINISTRATION. The administration of the Trust shall be provided by the Trust Administrator designated by the Employer in the Adoption Agreement for this Trust. By its agreement to serve as Trustee, the Trustee accepts the Employer's designation of the Trust Administrator. The Employer may designate another Trust Administrator at any time, with proper notice to the Trustee and subject to the Trustee's approval. The Trust Administrator shall be responsible for all administrative aspects of the Trust, including the filing of all reports and tax returns, if any, required of the Trust.
8. CUSTODIAN. The Employer shall appoint a Custodian of the Trust Assets. The Custodian shall be designated and appointed in the Adoption Agreement. The Custodian shall invest the Trust assets as directed by the Trustee. The Custodian shall not have any discretion as to the investment of the Trust assets and shall at all times follow the direction and instruction of the Trustee. So long as the Custodian invests the Trust assets pursuant to the instructions of the Trustee, the Custodian shall not have any liability for following the Trustee's instructions.
9. RECORDS AND STATEMENTS. The records of the Trustee, Custodian, and Trust Administrator, pertaining to the Trust, must be open to the inspection of the Employer at all reasonable times and may be audited from time to time by any person or persons as the Employer may specify in writing.
10. FEES AND EXPENSES FROM FUND. The Trustee and Trust Administrator may receive reasonable annual compensation as may be agreed upon from time to time between the Employer and the Trustee and the Trust Administrator. The Trustee will pay, from the Trust Fund, all fees and expenses reasonably incurred by the Trust to the extent such fees and expenses are for the ordinary and necessary administration and operation of the Trust unless the Employer pays such fees and expenses directly. The above notwithstanding, the Trustee shall not be entitled to compensation if the Trustee is also the Employer.
11. PARTIES TO LITIGATION. Any final judgment entered in any court proceeding involving the Trust will be binding on the Employer, Trustee, Trust Administrator, and the Custodian.
12. PROFESSIONAL AGENTS. The Trustee may employ and pay from the Trust Fund reasonable compensation to, agents, attorneys, accountants and other persons, to advise the Trustee as in its opinion may be necessary. The Trustee may delegate to any agent, attorney, accountant, or other person selected by it, any non-Trustee power or duty vested in it by the Trust, and the Trustee may act or refrain from acting on the advice or opinion of any agent, attorney, accountant or other person so selected.
13. DISTRIBUTION OF CASH OR PROPERTY. The Trustee may make distributions from the Trust in cash or property, or partly in each, at its fair market value as determined by the Trustee. No distributions shall be made from this Trust other than for the payment of benefits identified under the Plans, except that payments of reasonable expenses for the administration of the Trust shall be permitted in accordance with paragraph 10 above.
14. DISTRIBUTION DIRECTIONS. If no one claims a payment or distribution made from the Trust, the Trustee shall return the payment to the corpus of the Trust.

15. THIRD PARTY / MULTIPLE TRUSTEES. No person dealing with the Trustee is obligated to see to the proper application of any money paid or property delivered to the Trustee, or to inquire whether the Trustee has acted pursuant to the terms of this Trust. Each person dealing with the Trustee may act upon any notice, request, or representation in writing by the Trustee, or by the Trustee's duly authorized agent, and is not liable to any person in so acting. If two persons act as Trustee and reach a deadlock, the Grantor shall appoint a third person as temporary Trustee to cast a vote in order to break the deadlock. A decision of the majority of the Trustees shall control with respect to any decision regarding the administration or investment of the Trust Fund or of any portion of the Trust Fund with respect to which such persons act as Trustees. However, the signature of only one Trustee is necessary to effect any transaction on behalf of the Trust.
16. RESIGNATION. The Trustee may resign its position at any time by giving 30 days written notice in advance to the Employer. If the Employer fails to appoint a successor Trustee within 60 days of its receipt of the Trustee's written notice of resignation, the Trustee will treat the Employer as having appointed itself as Trustee and as having filed its acceptance of appointment with the former Trustee.
17. REMOVAL. The Employer, by giving 30 days' written notice in advance to the Trustee, may remove any Trustee. In the event of the resignation or removal of a sole Trustee, the Employer must appoint a successor Trustee if it intends to continue the Trust. If multiple persons hold the position of Trustee and one or more, but less than all, are removed as Trustee, in the event of the removal of one such person, the remaining person or persons shall act as Trustee.
18. INTERIM DUTIES AND SUCCESSOR TRUSTEE. Each successor Trustee succeeds to the title to the Trust vested in his predecessor by accepting in writing his appointment as successor Trustee and by filing the acceptance with the former Trustee and the Employer without the signing or filing of any further statement. The resigning or removed Trustee, upon receipt of acceptance in writing of the Trust by the successor Trustee, must execute all documents and do all acts necessary to vest the title of record in any successor Trustee. Each successor Trustee has and enjoys all of the powers, discretionary and ministerial, conferred under this Agreement upon his predecessor. A successor Trustee is not personally liable for any act or failure to act of any predecessor Trustee, except as required under applicable law. With the approval of the Employer, a successor Trustee, with respect to the Plan, may accept the account rendered and the property delivered to it by a predecessor Trustee without incurring any liability or responsibility for so doing.
19. VALUATION OF TRUST. The Trustee must value the Trust Fund as of each Accounting Date to determine the fair market value of the Trust. The Trustee also must value the Trust Fund on such other valuation dates as directed in writing by the Employer. Accounting Date shall mean the last day of the Employer's fiscal year.
20. RECORDS AND REPORTS. The Trustee and the Trust Administrator shall create and maintain records that are appropriate to the administration of the Trust.
21. TERMINATION OF TRUST. This Trust shall terminate when all Trust funds have been expended for the fulfillment of the Employer's welfare benefit obligations to its employees, and the Employer notifies the Trustee and all other interested parties that the Employer will not be providing any additional funds to the Trust.
22. IRREVOCABLE. This Trust is irrevocable by the Employer.

23. SUCCESSORS and ASSIGNS. This Trust Agreement and the rights and duties hereunder shall not be assignable by either of the parties hereto. The assets held under this Trust shall not be subject to the rights of the creditors of the Employer, the Trustees, or the Custodian, and shall be exempt from execution, attachment, prior assignment, or any other judicial relief or order for the benefit of creditors or other third persons.
24. AMENDMENTS. This Trust Agreement may be amended from time to time by an instrument in writing executed by duly authorized officers of the Employer and Trustee.
25. NO THIRD PARTY BENEFIT. This Agreement is intended for the exclusive benefit of the parties to this Agreement and nothing contained in this Agreement shall be construed as creating any rights or benefits in or to any other party.
26. INCORPORATION OF ADOPTION AGREEMENT. The Trust Adoption Agreement, any Appendix thereto, and any future modifications, are incorporated in this Trust Document and made a part thereof as though specifically set forth herein.
27. EMPLOYER REPRESENTATION. The Employer represents and warrants that:
  - (A) it is a State or political subdivision of a State or agency or instrumentality of the foregoing within the meaning of Code Section 414(d);
  - (B) it has authority under State law to enter into, maintain, and establish this Trust and the Plan(s).
  - (C) the funding of the Trust is from employer contributions or contributions of employees of the Employer;
  - (D) the Trust is exempt from taxes under Code Section 115; and
  - (E) the Trust and Plan is a governmental plan as defined in Code Section 414(d), established for the exclusive benefit of the employees of the Employer.

**IN WITNESS WHEREOF**, the parties hereto have caused this Trust Agreement to be SIGNED, SEALED, and DELIVERED on \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**By:**

Employer Name: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**and**

Trustee: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

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# Health Reimbursement Arrangement for Retirees

## Service Agreement

### for

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The undersigned Employer, \_\_\_\_\_, hereby appoints MidAmerica Administrative & Retirement Solutions, Inc. (“MidAmerica”) to provide administrative services on behalf of \_\_\_\_\_ (the “Plan”), including processing Participant claims for eligible health care expense reimbursements. The Employer shall provide to MidAmerica any and all information which is necessary in order for MidAmerica to fulfill its obligations hereunder. Administrative Services are described in Appendix A.

MidAmerica shall at all times adhere to the terms and conditions of the Employer's Health Reimbursement Arrangement.

This Service Agreement may be cancelled by the Employer at any time upon written notice to MidAmerica. In the event of such termination, MidAmerica shall complete claims that are in process, but shall otherwise follow the instructions of the Employer with respect to the transition of claims processing.

**Hold Harmless Agreement and Indemnity.** MidAmerica and the Employer agree that they will each be responsible for the prompt and complete performance of the services each has agreed to provide under this Agreement, as set forth above. In addition to these undertakings, the parties assume the following responsibilities:

(a) Hold Harmless Agreement of MidAmerica: MidAmerica shall indemnify and hold harmless the Employer, any member of the governing board, and Employees from every claim, demand or suit which may arise out of, be connected with, or be made due to the negligence of MidAmerica or failure of MidAmerica to meet the requirements of this Agreement. However, this indemnification shall not cover any claim, demand, or suit based on erroneous information provided by the Employer or Employees or their willful misconduct or negligence. MidAmerica's liability hereunder shall be limited to actual damages and out-of-pocket legal fees and expenses only.

(b) Other Providers: If the services provided by MidAmerica under this Agreement were previously provided by the Employer or a third party, the Employer agrees that MidAmerica shall not be responsible for any failure of the prior Plan document or administrative services to comply with the requirements for employer-provided medical reimbursement Plan under Code Sections 105 and 106 and regulations issued thereunder, and as a health reimbursement arrangement as described in IRS Notice 2002-45 and Revenue Ruling 2002-41, other applicable law, or the prior Plan. This does not exempt or diminish MidAmerica's responsibility as the active administrator and other responsibilities as described herein and required under IRS regulations. MidAmerica is also not responsible for the accuracy and completeness of participant and payroll data provided by the Employer or any third party provider. Employer agrees that MidAmerica and its affiliates and employees will be indemnified by any responsible third parties from any claim asserted against any of them for any of these reasons, and will further be indemnified from any cost and expense they incur, including reasonable attorney's fees, due to the assertion of such a claim, or by the Employer if not adequately indemnified by third parties. Nothing herein will prevent the assertion of any claim directly against any third party by MidAmerica or the Employer.

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**Fees, Payment, Other Revenue.** MidAmerica will charge fees for its services in accordance with the Fee Schedule on the Adoption Agreement and will bill these fees to the Employer or to the Participants as provided in the Fee Schedule, or as specifically instructed by the Employer in writing. If the Employer agrees to pay the fees, but either (a) does not do so within 60 days from the date of the Fee Invoice, or (b) the Employer instructs MidAmerica to pay the fees from Plan contributions and MidAmerica accepts such instructions, the fees will be paid out of contributions and, if necessary, allocated to Participant accounts.

If fees are Employer paid, such fees shall be invoiced to Employer on a quarterly basis by MidAmerica following the end of the quarter.

The Fee Schedule shall remain in effect in the amounts described in Fee Schedule for a term of three (3) Plan years in which MidAmerica is providing administrative services. Thereafter, any changes to the fee agreement will be supplied to the Employer 60 days prior to the effective date of the changes.

**Notices and Communications.**

(a) **Notices.** All notices provided for herein shall be sent by confirmed facsimile, or guaranteed overnight mail with tracing capability or by first class United States mail, with postage prepaid, addressed to the other party at its respective address set forth below or such other addresses as either party may designate in writing to the other from time to time for such purposes. All notices provided for herein shall be deemed given or made when received.

(b) **Addresses.** The MidAmerica address for notices as described above is MidAmerica Administrative & Retirement Solutions, Inc., 402 South Kentucky Avenue, Suite 500, Lakeland, FL 33801. The Plan/Employer address for notices as described above is \_\_\_\_\_

(c) **Communications.** The Employer agrees that MidAmerica may communicate confidential, protected, privileged or otherwise sensitive information to the Employer through a named contact designated by the Employer (“Named Contact”) and specifically agrees to indemnify MidAmerica and hold it harmless; (i) for any such communication directed to the Employer through the Named Contact attempted via fax, mail, telephone, e-mail or any other media, acknowledging the possibility that such communication may be inadvertently misrouted or intercepted; and (ii) from any claim for the improper use or disclosure of any health information by MidAmerica where such information is used or disclosed in a manner consistent with its duties and responsibilities hereunder.

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**Assignment.** Some or all of the rights and duties of MidAmerica hereunder may be assigned to an affiliate of MidAmerica, or to any successor through merger, reorganization, or sale of assets. Some or all of the duties of MidAmerica may also be performed by others under subcontract to MidAmerica, without the release of MidAmerica for responsibility for such services. MidAmerica may, by letter or other writing, agree to extend this Agreement to any other Plan of the Employer or Plans sponsored by affiliates of the Employer. Otherwise, no party may assign this Agreement nor any rights or duties hereunder without written consent from the other party.

**Confidentiality.** Except as noted herein, MidAmerica will not disclose to any third party any of Employer's information that is of a confidential nature, including employee-specific information. MidAmerica agrees to the HIPAA Business Associate Addendum for any program subject to HIPAA. MidAmerica agrees to amend this Agreement as is necessary from time to time to comply with the requirements of the privacy rules under HIPAA or other legislation.

**Standard of Care; Erroneous Payments.** MidAmerica shall use reasonable care and due diligence in the exercise of its powers and the performance of its duties under this Agreement. If MidAmerica makes any payment under this Agreement to an ineligible person, or if more than the correct amount is paid, MidAmerica shall make a diligent effort to recover any payment made to or on behalf of an ineligible person or any overpayment. However, MidAmerica will not be liable for such payment, unless MidAmerica would otherwise be liable under another provision of this Agreement.

**Compliance; non-waiver.** Failure by the Employer or MidAmerica to insist upon strict performance of any provision of this Agreement will not modify such provision, render it unenforceable, or waive any subsequent breach. No waiver or modification of any of the terms or provisions of this Agreement shall be valid unless in each instance the waiver or modification is accomplished pursuant to the amendment provisions of Assignment Section.

**Compliance with the law.** The Employer is responsible for the Plan's compliance with all applicable federal and state laws and regulations. The Employer acknowledges that MidAmerica is not providing tax or legal advice and that the Employer shall be solely responsible for determining the legal and tax status of the Plan.

**Severability.** If any term of this Agreement is declared invalid by a court, the same will not affect the validity of any other provision, provided that the basic purposes of this Agreement are achieved through the remaining valid provisions.

**Mandatory Arbitration.** Any controversy or claim arising out of or relating to this Agreement may be properly submitted to binding arbitration in accordance with the rules of the American Arbitration Association. Judgment on the award rendered by the arbitrators may be entered in any court having jurisdiction. The cost and expenses of arbitration, including the fees of the arbitrators, shall be borne by the losing party or in such proportions as the arbitrators may determine. The successful party shall recover as expenses all reasonable attorney's fees incurred in connection with the arbitration proceeding or any appeals therefrom.

**Entire Agreement; Governing Law.** This Agreement (including the Appendix) is the full Agreement of the parties with respect to the subject matter hereof and supersedes all prior agreements and representations between the parties. Any waiver, modification or amendment of any provision of this Agreement shall be effective only if in writing and signed by both parties. This Agreement shall be construed, enforced, and governed by the laws of the State of Florida.

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By the signature of its authorized agent below, MidAmerica Administrative & Retirement Solutions, Inc. hereby agrees to provide all administrative services called for under the herein referenced Plan for the Employer and charge only those fees permitted under the Plan.

Name of Employer: \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
**Date:** \_\_\_\_\_

**MidAmerica Administrative & Retirement Solutions, Inc.**

Signature: \_\_\_\_\_  
Print Name: J. Wesley Compton, CPA, CEBS  
Title: President  
Date: \_\_\_\_\_

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# Appendix A

## Health Reimbursement Arrangement for Retirees

### Administrative Services

This is an outline of the standard services offered by MidAmerica Administrative & Retirement Solutions, Inc. to administer a Health Reimbursement Arrangement for Retirees. MidAmerica will customize this standard service offering to accommodate Plan design.

- Post contributions to participant accounts in accordance with the terms of the Plan and any additional information provided by the Plan Sponsor.
- Deposit funds to the selected funding choices of the Plan based on the latest allocation instructions.
- Daily valuation of the funding choices, including earnings, for the Plan and each Plan participant's account.
- Daily post and process all transfers among the funding choices to the appropriate Plan and Plan participant account.
- Daily post and process all distributions, forfeitures, and withdrawals from the appropriate Plan participant account.
- Prepare quarterly participant statements of account balances and distribute to each participant.
- Prepare quarterly Plan reports of transactions for distribution to the Plan Sponsor and Plan participants. The Plan Sponsor and Plan participants will have access to account and Plan level information daily through MidAmerica's website. Participants and employer are able to print customized statements and reports via the website.
- Prepare and distribute claim forms. Claim forms are available at any time via MidAmerica's website, [www.midamerica.biz](http://www.midamerica.biz), or upon request by calling the toll-free customer service line at (800) 430-7999.
- Claims adjudication services administration for the Plan. MidAmerica reviews all claims for eligibility before processing. HRA claims are processed weekly.
- Issue distribution checks to participants every Friday. Direct deposit is available for claims payment.
- Toll-free telephone access for employer and participants of each Plan to communicate with a service representative who can answer questions about the Plan and a participant's account.
- To ensure proper monitoring and support of the program on an ongoing basis, MidAmerica will provide the following additional services at no additional cost:
  - A quarterly review of the investment performance experienced by the Plan, if necessary
  - Periodic meetings with employees to explain the program and answer questions, if necessary
  - Additional supplies of employee brochures to explain the program to newly eligible employees
  - Implementation and compliance support provided on an as-needed basis

**HIPAA BUSINESS ASSOCIATE ADDENDUM**

THIS HIPAA BUSINESS ASSOCIATE ADDENDUM (“**Addendum**”) supplements and is made a part of \_\_\_\_\_ Agreement (“**Agreement**”) by and between MidAmerica Administrative & Retirement Solutions, Inc. (“**MidAmerica**”), which is acting as the Business Associate to a health plan covered by the HIPAA Privacy & Security Rule, and \_\_\_\_\_ (“**Covered Entity**”), and is effective as of \_\_\_\_\_ (the “**Addendum Effective Date**”).

**RECITALS:**

**WHEREAS**, Covered Entity wishes to disclose certain information to MidAmerica pursuant to the terms of the Agreement, some of which may constitute Protected Health Information (“**PHI**”) (as hereinafter defined); and

**WHEREAS**, the parties intend to protect the privacy and provide for the security of PHI disclosed to Business Associate pursuant to the Agreement in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (“**HIPAA**”) and regulations promulgated thereunder by the U.S. Department of Health and Human Services (“**HIPAA Privacy & Security Rule**”) and other applicable laws; and

**WHEREAS**, the HIPAA Privacy & Security Rule (as hereinafter defined) requires the parties to enter into a contract containing specific requirements prior to the disclosure of PHI;

**NOW THEREFORE**, in consideration of the mutual promises below and the exchange of information pursuant to this Addendum, the parties agree as follows:

1. **Definitions.**

Unless otherwise defined, terms used in this Addendum have the same meaning as those terms in the HIPAA Privacy & Security Rule.

- a. “Business Associate” means MidAmerica.
- b. “Covered Entity” means \_\_\_\_\_.
- c. “HIPAA Privacy & Security Rule” shall mean the Standards for Privacy of Individually Identifiable Health Information or the HIPAA Security Standards found at 45 CFR Parts 160-164.
- d. “Protected Health Information” or “PHI” means any information, whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with

respect to which there is a reasonable basis to believe the information can be used to identify the individual, and shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

e. “Designated Record Set” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

f. “Treatment” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

g. “Payment” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

h. “Health Care Operations” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

2. **Obligations of Business Associate.**

a. Use or Disclosure of PHI. MidAmerica agrees not to use or disclose PHI, other than as permitted or required by the Agreement or as Required By Law.

b. Prohibited Uses and Disclosures. MidAmerica shall not use PHI other than as permitted by the HIPAA Privacy & Security Rule or this Addendum. MidAmerica shall not disclose PHI in any manner that would constitute a violation of the Privacy Rule if disclosed by the Covered Entity, except that MidAmerica may disclose PHI in a manner permitted pursuant to this Addendum.

c. Appropriate Safeguards. MidAmerica shall implement appropriate safeguards as are necessary to protect the confidentiality of PHI or to prevent its use or disclosure of PHI other than as permitted by this Addendum or the HIPAA Privacy & Security Rule.

d. Reporting of Improper Use or Disclosure. MidAmerica shall report to Covered Entity any use or disclosure of PHI other than as provided for by this Addendum of which it becomes aware. MidAmerica further agrees to mitigate, to the extent possible, the harmful effects of the unauthorized disclosure.

e. Disclosure to Agents. In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), MidAmerica agrees to ensure that any subcontractors that create, receive, maintain, or transmit PHI on behalf of MidAmerica agree to the same restrictions, conditions, and requirements that apply to MidAmerica with respect to such information.

f. Access to PHI. MidAmerica agrees to provide individuals with access to their PHI, as held in a Designated Record Set by MidAmerica, in order to meet the requirements under 45 CFR 164.524.

g. Amendment of PHI. MidAmerica agrees to make any amendment(s) to PHI it holds in a Designated Record Set, as directed by the Covered Entity pursuant to 45 CFR 164.526.

h. Accounting Rights. MidAmerica agrees to document and provide a description of any disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR 164.528. MidAmerica agrees to provide such information to Covered Entity, or to an individual at the direction of the Covered Entity, in order for Covered Entity to comply with the accounting requirements in 45 CFR 164.528.

i. Governmental Access to Records. MidAmerica shall make its internal practices, books and records relating to the use and disclosure of PHI available to the Secretary of the U.S. Department of Health and Human Services (the “**Secretary**”) for purposes of determining Covered Entity’s compliance with the HIPAA Privacy & Security Rule within a reasonable time of a request for the same.

j. Covered Entity's Right to Restrict. MidAmerica agrees to comply, upon communication by Covered Entity, with any restrictions to the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522.

k. HIPAA Security Standards. MidAmerica agrees to comply with the HIPAA Privacy & Security Rule with respect to any Electronic PHI (“EPHI”) that MidAmerica holds on behalf of the Plan.

1. MidAmerica agrees to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to EPHI to prevent use or disclosure of PHI other than as provided for by the Addendum.

2. MidAmerica agrees to implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the EPHI that it creates, receives, maintains, or transmits on behalf of Covered Entity, as required in the HIPAA Privacy & Security Rule.

3. MidAmerica agrees to ensure that any agent, including a subcontractor, to whom it provides EPHI agrees to implement reasonable and appropriate safeguards to protect such information.

4. MidAmerica agrees to report to Covered Entity any security incident under the HIPAA Privacy & Security Rule of which it becomes aware, including the identities of any individual whose EPHI was breached.

1. Responsibilities If Security Breach. MidAmerica shall notify Covered Entity immediately if there is a breach by either MidAmerica or one of its agents of unsecured PHI, as defined in, and consistent with, the HITECH Act and any regulations or guidance issued thereunder, including 45 CFR Part 164, Subpart D. Such notification shall:

1. Be made in writing to the Covered Entity's Privacy Officer or other designated party.

2. Be made within sixty (60) days of discovery.

3. Include the names of the individuals whose information was breached, the circumstances surrounding the breach, the date of the breach and date of discovery, the information breached, any steps the individuals should take to protect themselves, the steps MidAmerica (or its agent) is taking to investigate the breach, mitigate losses, and protect against future breaches, and a contact person for more information.

If requested by MidAmerica, Covered Entity shall allow MidAmerica to approve the content of any notification in advance.

If requested by Covered Entity, MidAmerica shall notify the individuals involved, or the media or the US Department of Health and Human Services, as applicable, in accordance with the HITECH Act, and regulations or guidance issued thereunder, including 45 CFR Part 164, Subpart D. For purposes of this provision, MidAmerica is considered an independent contractor of Covered Entity.

3. **Permitted Uses and Disclosures by Business Associate.**

a. **Disclosures Generally.** Except as otherwise provided in this Addendum, MidAmerica may use or disclose PHI to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in the Agreement, provided that such use or disclosure would not violate the HIPAA Privacy & Security Rule if done by Covered Entity or the minimum necessary policies and procedures of the Covered Entity.

b. **To Carry Out Covered Entity Obligations.** To the extent MidAmerica is to carry out one or more of Covered Entity's obligations under Subpart E of 45 CFR Part 164, MidAmerica agrees to comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligations.

c. **Management and Administration.**

1. MidAmerica may use PHI for the proper management and administration of MidAmerica or to carry out the legal responsibilities of MidAmerica.

2. MidAmerica may disclose PHI for the proper management and administration of MidAmerica, provided that disclosures are: (a) required by law or (b) MidAmerica obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as required by law or for the purpose for which it is disclosed to the person, and the person notifies MidAmerica of any instances of which it is aware in which the confidentiality of the information has been breached.

d. **Data Aggregation and De-Identification.** Except as otherwise limited in this Addendum, MidAmerica may use PHI to provide Data Aggregation services to Covered Entity or to de-identify PHI. Once information is de-identified this Addendum shall not apply.

e. **Required By Law.** MidAmerica may use or disclose PHI as required by law.

4. **Termination.**

a. **Material Breach.** A breach by MidAmerica of any material provision of this Addendum shall constitute a material breach of the Agreement and shall provide grounds for termination of the Agreement by Covered Entity. In the event of such breach, Covered Entity shall provide MidAmerica with written notice of the breach and thirty (30) days in which to cure the

breach. If the breach is not cured within thirty (30) days, Covered Entity shall terminate the Agreement.

b. Effect of Termination. Upon termination of the Agreement for any reason, MidAmerica shall return or destroy all PHI that MidAmerica or its agents or subcontractors still maintain in any form, and shall retain no copies of such PHI. If return or destruction is not feasible, MidAmerica shall continue to extend the protections of Section 2 of this Addendum to such information, and limit further use or disclosure of such PHI to those purposes that make the return or destruction of such PHI infeasible.

5. **Amendment.**

a. Amendment to Comply with Law. The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HIPAA Privacy & Security Rule and other applicable laws relating to the security or confidentiality of PHI. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this Addendum embodying written assurances consistent with the standards and requirements of HIPAA, the HIPAA Privacy & Security Rule or other applicable laws.

b. Amendment of Addendum. This Addendum may be modified or amended by mutual agreement of the parties at any time without amendment of the Agreement.

6. **Conflicts.** The terms and conditions of this Addendum will override and control any conflicting term or condition of the Agreement. All non-conflicting terms and conditions of the Agreement will remain in full force and effect.

7. **Relationship of Parties.** The parties intend that MidAmerica is an independent contractor and not an agent of Covered Entity.

**Covered Entity Health Plan**

Name of Employer: \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
**Date:** \_\_\_\_\_

**MidAmerica Administrative & Retirement Solutions, Inc.**

Signature: \_\_\_\_\_  
Print Name: J. Wesley Compton, CPA, CEBS  
Title: President  
Date: \_\_\_\_\_

# Unallocated Fixed Contract Application, Acceptance, & New Business Agreement

American United Life Insurance Company®  
P. O. Box  
Indianapolis, Indiana 46206-0368

Version 1.0 -- 04/2008

Contract Number \_\_\_\_\_

Contract Effective Date \_\_\_\_\_

Contract Suffix Number \_\_\_\_\_

Plan Sponsor's State of Domicile \_\_\_\_\_

The Proposed Contractholder identified below hereby applies to American United Life Insurance Company (AUL) for the Group Annuity Contract Number identified above. This completed form must be approved by the AUL Corporate Office before a group annuity contract will be issued.

## Contract Type:

Unallocated Fixed-Only (15FP)

## Select Governmental or Non-Governmental Plan Sponsor (select only one):

Governmental (non-registered)     Private Sector (registered)

## Select Plan Type (select only one):

(1) 3121 or Special Pay 401(a)     (3) 3121 or Special Pay or Employer-Sponsored 401(a)/403(b)     (7) 3121  
457(b)  (R) HRA Trust/VEBA     (S) HSA     (T) GASB 45 OPEB Trust/VEBA

## Select Product Type (select only one):

E0     E1     R2     E0B     E1B     R2B

## Select Business Type (select only one):

Start-up     Takeover

## General Information

|   |           |         |
|---|-----------|---------|
| Proposed Contractholder:                |           |         |
| Employer's Identification Number (EIN): |           |         |
| Executive Contact:                      | Phone # : | Fax # : |
| Executive Contact's Address:            |           |         |
| Executive Contact's Email Address:      |           |         |
| Administrative Contact:                 | Phone # : | Fax # : |
| Administrative Contact's Address:       |           |         |
| Administrative Contact's Email Address: |           |         |

## Producer Information

|                                 |              |
|---------------------------------|--------------|
| Primary Producer:               | Primary B/D: |
| Primary Producer Address:       |              |
| Primary Producer Email Address: |              |
| Primary Phone:                  | Primary Fax: |

**TPA Information**

**MidAmerica, Administrative & Retirement Solutions, Inc.**

402 S. Kentucky Ave., Ste. 500

Lakeland, FL 33801

800.430.7999

**Investment Option Selection**

The AUL Fixed Interest Account(FIA) (I2) will be the only annuity investment option made available.

**Withdrawal Charge**

A withdrawal charge will not be applied under this contract.

**Summary of Billable Expenses**

Currently, there are none.

**Contract Termination Provisions**

Upon termination of the contract, the FIA Withdrawal Value must be taken in 5 equal annual installments. A cash lump-sum payment of monies invested in the FIA is not an available option. This restriction applies to all Contribution sources.

**AUL Recordkeeping/Administrative Services Agreement**

The Proposed Contractholder hereby requests **only** investment recordkeeping for assets held in the applied-for Contract, and does not request any other recordkeeping or administrative services. AUL will only maintain recordkeeping of assets at a contract/plan-level. Furthermore, AUL will not be providing statements, confirmations, or any other reporting to the Contractholder.

The Proposed Contractholder hereby acknowledges and agrees that, as Plan Fiduciary, it has the sole responsibility for assuring that the Plan complies with all applicable state and federal law, including ERISA, the Internal Revenue Code, and securities laws, both in form and in operation.

The Proposed Contractholder hereby acknowledges and agrees that MidAmerica Administrative & Retirement Solutions, Inc. is the Third Party Administrator (TPA) and Plan Administrator, and that, other than in this Unallocated Contract Application, Acceptance, and Agreement form, AUL shall accept direction and instructions regarding both the Plan and the Contract only from MidAmerica, and shall not accept direction and instructions directly from the Contractholder.

**Facsimile/Electronic Media Acceptance Agreement**

Instructions provided to AUL and its agents to execute, cancel, or otherwise proceed with transactions including those related to, but not limited to, enrollments, loan applications, distributions, and correspondence will be accepted via facsimile, copy, or via other electronic media. This agreement does not include retirement plan adoption agreements, group annuity contracts, amendments thereto, the annual census, and Notice, Election & Release or Contract Settlement Agreement documents.

This agreement includes instructions from the TPA, Plan Sponsor, Plan Administrator, and/or Contractholder. The Contractholder and TPA will indemnify and hold harmless AUL for all claims, losses, liabilities and expenses, including legal fees and expenses, resulting from any action taken or not taken by AUL in good faith in accordance with this agreement.

## **Preliminary Agreement for the Group Annuity Contract**

- (1) Upon the date a contribution is made to the Contract following the Proposed Contractholder's receipt of the Contract (but no earlier than 60 days after the Contract Date of Issue), if AUL does not receive a signed acceptance of the Contract at its Corporate Office by that date, the Proposed Contractholder shall be deemed to have accepted the Contract and any accompanying amendment to the Contract by the making of such contribution. The Contract and any accompanying amendment shall be effective as of the effective dates shown on the Contract and amendment.
- (2) If the Contract is not accepted or deemed accepted, and if the Proposed Contractholder notifies AUL at its Corporate Office in writing that it will not accept the Contract, the following amount shall be paid in a single sum to the Proposed Contractholder on a mutually agreed-upon date: any contributions to the Contract which have been allocated to AUL's general asset account, plus interest credited thereon as determined pursuant to the Contract, which remain in AUL's general asset account as of such date of payment. AUL shall make such payment only upon receipt at its Corporate Office of a proper form signed by the Proposed Contractholder and, if applicable, by the employer sponsoring the retirement plan for which the Contract is to be a funding vehicle, releasing AUL, its agents, and its employees from any and all liability arising out of such payment by AUL.
- (3) This Preliminary Agreement shall terminate when:
  - (A) the signed Contract acceptance is received by AUL at its Corporate Office; or
  - (B) the Contract is deemed accepted under Section (1) above; or
  - (C) payment is made by AUL pursuant to Section (2) above.

### **Electronic Contribution Processing and Employee Data Gathering**

The Employer/Plan Sponsor/TPA has elected to send contributions and employee information electronically using tools provided by AUL. The Employer/Plan Sponsor agrees to allow AUL to debit its checking account for the allocable contribution amount shown on each of its contribution listings submitted to AUL. Additionally, the Employer/Plan Sponsor/TPA agrees that AUL can rely on information provided through the electronic data transmission vehicles. To establish electronic data transmission accounts, you must first complete an Electronic Data Transmission Account Profile available from AUL.

### **Fiduciary Acceptance**

Any reference to Contractholder in this Application, Acceptance, and Agreement should be read as Proposed Contractholder until the applied-for group annuity contract goes into effect.

I, the undersigned, as TPA/Plan Administrator of the \_\_\_\_\_ Plan ("Plan"), hereby appoints AUL as the TPA/Plan Administrator's agent for the sole purpose of executing the Plan's investment instructions through the OneAmerica TeleServe® and Account Services systems. It is understood that AUL will execute the Plan's investment instructions received through the OneAmerica TeleServe® and Account Services systems effective as of the close of business on the valuation date, as referenced in your contract, in which AUL receives the request. It is further understood that AUL has no direction or authority to alter or decline to execute any Plan's investment instructions received through the OneAmerica TeleServe® or Account Services systems, unless such instructions are impossible to execute. If any such instructions are impossible to execute, AUL will so notify the TPA/Plan Administrator before the instructions are accepted by OneAmerica TeleServe® or Account Services. All investment instructions received and executed through the OneAmerica TeleServe® or Account Services system will be confirmed in writing to the TPA/Plan Administrator within ten business days.

The Contractholder, TPA/Plan Administrator, and AUL hereby agree by signing below, that they will be bound by the terms of this Application, Acceptance, and Agreement as of the date of AUL's acceptance. The terms of the Preliminary Agreement are superseded by the terms of the applied-for Contract as issued by AUL, and the Contract is accepted or is deemed accepted under the provisions of the Preliminary Agreement. If an amendment accompanies the issued contract, the Contractholder must sign and date the amendment and return a copy to AUL.

Electronic acceptance of this Application, Acceptance, and Agreement by AUL, Indianapolis, Indiana indicates that AUL has reviewed its contents along with all other required materials and has accepted its terms, and is equivalent to AUL's written signature.

**NON-REGISTERED FIXED ANNUITY OFFERING REPRESENTATION**  
**(For governmental applicants with an HRA or a GASB 45 OPEB Plan)**

The undersigned Employer and Trustee(s) understand that American United Life Insurance Company (AUL), in reliance on the following representations and warranties, will offer a non-registered fixed annuity contract to the Employee Benefit Trust or the VEBA Trust entered into by and between the Employer and the Trustee, dated \_\_\_\_\_, in connection with certain benefit plans offered by the Employer for the exclusive benefit of its employees. Such offer is based upon the governmental plan exception to securities registration under Section 3(a)(2) of the Securities Act of 1933.

**REPRESENTATIONS AND WARRANTIES**

**EMPLOYER**

The Employer hereby represents and warrants that:

- (1) the Employer is a State, or political subdivision of a State, or agency or instrumentality of a State or political subdivision, within the meaning of Section 414(d) of the Internal Revenue Code of 1986 ("Code");
- (2) the Employer has authority under applicable State laws and regulations to enter into, maintain, and establish said Employee Benefit Trust or VEBA Trust (and benefit plan(s) thereunder);
- (3) any contributions to the Trust shall be made exclusively by the Employer or its employees and be held for the exclusive benefit of the employees;
- (4) the Employee Benefit Trust is exempt from taxes under Code Section 115, or the VEBA Trust is exempt from taxes under Code Section 501(c)(9); and
- (5) the Employee Benefit Trust or the VEBA Trust (and benefit plan(s) thereunder) is a governmental plan as defined in Code Section 414(d), established for the exclusive benefit of the employees of the Employer.

**TRUSTEE**

The Trustee hereby represents and warrants that:

- (1) the Employee Benefit Trust or the VEBA Trust was established to secure and hold funds to be contributed by the Employer under certain benefit plans sponsored by the Employer;
- (2) the Trust assets will be held for the exclusive benefit of the Employer's employees, and no portion of the corpus or income of the Trust will revert to the Employer or otherwise divert to third parties, except to pay for reasonable administrative expenses incurred by the Trust;
- (3) the Employee Benefit Trust is exempt from taxes under Code Section 115, or the VEBA Trust is exempt from taxes under Code Section 501(c)(9); and
- (4) the Employee Benefit Trust or the VEBA Trust (and benefit plan(s) thereunder) is a governmental plan as defined in Code Section 414(d), established for the exclusive benefit of the employees of the Employer.

IN WITNESS WHEREOF, the undersigned have executed this Representation on the signature page below, on the date(s) set forth on the signature page below.

**Application for, and Acceptance of, the Contract:**

**APPLICATION TO THE AMERICAN UNITED LIFE INSURANCE COMPANY FOR  
A GROUP ANNUITY CONTRACT**

\_\_\_\_\_ (hereinafter called the Applicant) hereby applies for Group Annuity Contract Number G \_\_\_\_\_. This application is made a part of said contract, which is hereby approved and its provisions and conditions accepted. This application is executed in duplicate, one counterpart being attached to said contract, and the other being returned to American United Life Insurance Company. It is agreed that this application supersedes any previous application for said contract.

**STATE NOTIFICATION**

*All states excluding those states listed below: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to civil fines and criminal penalties.*

**In Colorado,** any person who knowingly provides false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company commits a crime. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado division of insurance within the department of regulatory agencies.

**In Florida,** any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony of the third degree.

**In Louisiana, Pennsylvania, and Tennessee,** any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

**In Maine and Washington,** any person who knowingly provides false, incomplete or misleading information to an insurance company for the purpose of defrauding the company commits a crime. Penalties may include imprisonment, fines or denial of insurance benefits.

**In New Jersey and Virginia,** any person who includes any false or misleading information on any application for an insurance policy is subject to criminal and civil penalties.

**In Florida:** Does this group annuity contract replace any existing group annuity contract?

Yes     No

If yes, submit any required replacement forms.

P-11104

By signing and completing the information below, the following parties hereby agree to this Unallocated Contract Application, Acceptance, and New Business Agreement.

Dated at \_\_\_\_\_ on \_\_\_\_\_

APPLICANT/PROPOSED CONTRACTHOLDER/PLAN FIDUCIARY

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

AUL RETIREMENT SERVICES OFFICER

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

TPA/PLAN ADMINISTRATOR

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

SOLICITING PRODUCER

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Florida License ID No. (for Florida Applications)

ID No. \_\_\_\_\_

For governmental employers applying for a fixed group annuity contract to be used with an HRA or a GASB 45 OPEB Plan, by signing and completing the information below, the following parties hereby agree to the "Non-Registered Fixed Annuity Offering Representation" above.

"EMPLOYER" (with respect to Employer representations only)

\_\_\_\_\_

Dated: \_\_\_\_\_

By: \_\_\_\_\_

TRUSTEE(S) (with respect to Trustee representations only)

Dated: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Dated: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Dated: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

## *Administrative Procedures*

Please mail the signed Implementation paperwork to Plan Implementation at **MidAmerica Administrative & Retirement Solutions, Inc.** Once MidAmerica has reviewed the documents, the binder will be mailed back to you with sample Participant correspondence.

**Please make checks payable to: AUL.** Please ensure that the Data Requirements, listing each Participant contribution, accompany the check and the total contributions listed equals the check amount. Upon receipt of a Participant's initial contribution to the Plan, he/she will receive a Welcome Kit describing the program in detail. **Note: Contributions can only be posted to the account if the Data Requirements are supplied with the contribution check.**

Checks and Data Requirements (with each contribution submission) should always be MAILED TO:

MidAmerica Administrative & Retirement Solutions, Inc.  
Attn: Contributions Processing  
P.O. Box 24957  
Lakeland, FL 33802

For overnight or express deliveries, please send to our physical address:

MidAmerica Administrative & Retirement Solutions, Inc.  
Attn: Contributions Processing  
402 South Kentucky Ave, Suite 500  
Lakeland, FL 33801

Premiums may be ACH or wired, as follows:

ROUTING NUMBER: 026009593 (for wires only)  
ROUTING NUMBER: 063100277 (for ACH only)  
ACCOUNT NUMBER: 005561906347  
TITLE ON ACCOUNT: AUL Health Benefit Trust / MidAmerica Administrative  
& Retirement Solutions, Inc  
BANK NAME: Bank of America, N.A.  
BANK BRANCH: Lakeland, FL  
BANK PHONE NUMBER: (863) 616-5318  
REFERENCE: (Employer Name) AUL Policy Number

*(A copy of the wire confirmation must be sent to MidAmerica with data requirements.)*

Contribution deduction registers (data requirements) can be submitted the following ways:

- Upload your contribution data file via FTP. Just type in the following website address: <http://www.midamerica.biz>, select *Forms*, and select *Contribution File Uploads*. Under "Employer", you can start populating your Employer name and your information will appear. Select your Employer and Plan type that you will be submitting contribution data for. Populate the other required fields, select 'file upload' to attach your data file, and click submit!
- An Excel file can be submitted through an attachment via email to [contributions@midamerica.biz](mailto:contributions@midamerica.biz). Please reference your Employer name and the total deposit amount being submitted.
- Enclose a hardcopy deduction register with the contribution check and mail directly to MidAmerica.

Please contact the Health and Welfare department at MidAmerica's toll free number 1-855-329-0095 (for Employers and Agents only) or email at [healthandwelfaregmt@midamerica.biz](mailto:healthandwelfaregmt@midamerica.biz) for questions concerning submitting contributions or Participant accounts.

# HRA Resolution

## D.C. Everest Area School District

**Be it resolved** that as of January 1, 2016, employees who retire from the school district who have reached the minimum qualification for a post employment health benefit shall receive that benefit amount in full at the time of their retirement in the form of an **HRA Premium Only payment**. Those funds shall be placed into an **HRA** account in their name and will be administered through a third party administrator. Funds shall be drawn from the District OPEB (Other Post Employment Benefits) Fund 73.

**Be is resolved** that as of January 1, 2016, employees who retire from the D.C. Everest Area School District (and other covered under their family plan) may not remain on any of the District insurance plans. An exception would be an employee who retires from the district with a spouse continuing employment who is eligible for coverage. In that case, they may remain on their spouse's plan. They shall, however, at the time of their retirement, receive the benefit for which they qualify.

**Be it resolved** that there are three groups with various benefits as are outlined below.

### **Group A - Administrators**

Group A retirees will have their specific eligibility requirements for the HRA benefit outlined in their individual contracts. The benefit amount for those who reach the minimum eligibility requirements shall receive \$60,000, if retiring while on the family health insurance plan and \$30,000, if retiring on the single health insurance plan. Those retiring who are not on a district health insurance plan the year of their retirement will receive the single amount of \$30,000.

### **Group B - DCETA and At-Will Salaried Employees**

Group B retirees will have their specific eligibility requirements for the HRA benefit outlined in the benefits section of the handbook. The benefit amount for those who reach the minimum eligibility requirements shall receive \$60,000, if retiring while on the family health insurance plan and \$30,000, if retiring on the single health insurance plan. Those retiring who are not on a district health insurance plan the year of their retirement will receive the single amount of \$30,000.

### **Group C - Support Staff and At-Will Hourly Employees**

Group C retirees will have their specific eligibility requirements for the HRA benefit outlined in the benefits section of the handbook. The benefit amount for those who reach the minimum eligibility requirements shall receive \$15,000, if retiring while on the family health insurance plan and \$7,500 if retiring on the single health insurance plan. Those who are retiring who are not on a district health insurance plan the year of their retirement will receive the single amount of \$7,500.

**Be it resolved** that if a married couple who work in the district and BOTH reach the minimum eligibility requirements for the HRA benefit, that each will receive a single benefit at the time of their retirement. That single amount shall be \$35,000 for married couples who are both in either Group A or Group B. In the cases of a married couple where both are in Group C, the amount for each shall be \$10,000. In the case where a married couple is a combination of a Group A or Group B employee who is married to a spouse in Group C, the employee in Group A or B would receive a family benefit of \$60,000 and the spouse in Group C would not receive the benefit.

This resolution takes effect for all retirees after January 1, 2016. Approved this 16th day of December 2015 by a roll call vote of \_\_\_\_\_ Yes and \_\_\_\_\_ No.

By: \_\_\_\_\_  
Diane Stroik, President

\_\_\_\_\_  
Rita A. Kasten, Clerk



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

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

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

**MISSION STATEMENT**

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

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**TO:** Dr. Kristine Gilmore, Superintendent  
**FROM:** Jack E. Stoskopf, Jr., Assistant Superintendent  
**RE:** Post Employment Benefit Options – possible action  
**DATE:** December 16, 2015

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I would like to present some information to the school board at the December 16, 2015 meeting regarding the items listed below. I would also ask that the board consider taking possible action on some recommended changes to the post employment benefits for staff.

Items to be discussed:

- Summary of current Post Employment Benefits
- Number of current retirees who have opted to receive post employment credit into an HRA and leave the district health insurance as of 1/1/2016
- Current and future projections of Fund 73
- Review of current district actuarial study
- Three post employment benefit options for the board to consider with possible action

It would be my recommendation to approve Option #3 of the presentation for all employees that retire before June 30, 2016. After the new actuarial study is completed this spring, re-look at Option #3 to ensure that option is in the best interest of the district to carry forward into future years.



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# POST EMPLOYMENT HEALTH BENEFITS

JACK E. STOSKOPF, JR.

DECEMBER 16, 2015

Date: 12/16/2015

# CURRENT BENEFITS

| Group    | Single   | Family   | Notes   |
|----------|----------|----------|---|
| Teachers | \$22,130 | \$60,000 | Premium credit. Must stay on district health plan to receive. |
| Admin    | \$22,130 | \$60,000 | Premium credit. Must stay on district health plan to receive. |
| At-Will  | Varies   | Varies   | Varies based on years of experience, salaried vs. hourly      |
| Hourly   | Varies   | Varies   | Varies based on years of experience, salaried vs. hourly      |

# EXAMPLE OF HOW CURRENT BENEFIT WORKS FAMILY PLAN

| <b>Age at Retirement</b> | <b>Premium Credit</b> | <b>Months to age 65</b> | <b>Monthly premium (based on 22k family)</b> | <b>Monthly Credit Amount</b> | <b>Monthly Amount Paid by Retiree</b>                           |
|--------------------------|-----------------------|-------------------------|--|------------------------------|---|
| 60                       | \$60,000              | 60                      | \$1,833                                      | \$1,000                      | \$833   |
| 57                       | \$60,000              | 96                      | \$1,833                                      | \$625                        | \$1,208   |
| 62                       | \$60,000              | 36                      | \$1,833                                      | \$1,667                      | \$166   |
| 63                       | \$60,000              | 24                      | \$1,833                                      | \$2,500                      | Credit is greater than premium - so they would forfeit \$16,008 |

In all cases, these retirees remain on our health insurance plan.

# EXAMPLE OF HOW CURRENT BENEFIT WORKS SINGLE PLAN

| <b>Age at Retirement</b> | <b>Premium Credit</b> | <b>Months to age 65</b> | <b>Monthly premium (based on 22k family)</b> | <b>Monthly Credit Amount</b> | <b>Monthly Amount Paid by Retiree</b>                          |
|--------------------------|-----------------------|-------------------------|--|------------------------------|--|
| 60                       | \$22,130              | 60                      | \$746  | \$369                        | \$377  |
| 57                       | \$22,130              | 96                      | \$746  | \$231                        | \$515  |
| 62                       | \$22,130              | 36                      | \$746  | \$615                        | \$131  |
| 63                       | \$22,130              | 24                      | \$746  | \$922                        | Credit is greater than premium - so they would forfeit \$4,422 |

In all cases, these retirees remain on our health insurance plan.

# OPTION #1

## OPEB Tied to Health Plan at Time of Retirement

Changes to Single Amount and Hourly Only

| POST EMPLOYMENT HEALTH BENEFITS |   |                         |                          |                          |
|---------------------------------|---|-------------------------|--------------------------|--------------------------|
| GROUP                           | AGE ELIGIBILITY   | YEARS OF SERVICE        | SINGLE BENEFIT           | FAMILY BENEFIT           |
| TEACHERS (DCETA)                | 57  | 15                      | \$35,000                 | \$60,000                 |
| AT-WILL SALARIED                | 57  | 15                      | \$35,000                 | \$60,000                 |
| ADMINISTRATORS                  | 57  | Per Individual Contract | \$35,000                 | \$60,000                 |
| HOURLY                          | 59  | 25                      | \$350 x Years of Service | \$700 x Years of Service |
| <b>GENERAL NOTES</b>            |   |                         |                          |                          |
| <b>For all Groups</b>           | Funds will be deposited into personal HRA accounts and can be used for medical premiums only. Medical premiums include health insurance, dental insurance, optical insurance, and long term disability insurance. |                         |                          |                          |
|                                 | All employees will be required to obtain all health-related insurances outside the district's plan(s).  |                         |                          |                          |
| <b>Married - Both Salaried</b>  | Retiring employee may go on spouses plan and the second employee to retire would receive the benefit at the time of their retirement.   |                         |                          |                          |

# OPTION #2

## OPEB Tied to Health Plan Plus Benefit for Those Not on Health

Changes to Single Amount and Hourly Amounts Too

| POST EMPLOYMENT HEALTH BENEFITS                |   |                         |                          |                          |
|--|---|-------------------------|--------------------------|--------------------------|
| GROUP  | AGE ELIGIBILITY   | YEARS OF SERVICE        | SINGLE BENEFIT           | FAMILY BENEFIT           |
| TEACHERS (DCETA)                               | 57  | 15                      | \$35,000                 | \$60,000                 |
| AT-WILL SALARIED                               | 57  | 15                      | \$35,000                 | \$60,000                 |
| ADMINISTRATORS                                 | 57  | Per Individual Contract | \$35,000                 | \$60,000                 |
| HOURLY   | 59  | 25                      | \$350 x Years of Service | \$700 x Years of Service |
| <b>GENERAL NOTES</b>                           |   |                         |                          |                          |
| <b>For all Groups</b>                          | Employees not on the district health insurance plan at the time of retirement will receive the single benefit amount.   |                         |                          |                          |
|  | Funds will be deposited into personal HRA accounts and can be used for medical premiums only. Medical premiums include health insurance, dental insurance, optical insurance, and long term disability insurance.                           |                         |                          |                          |
|  | All employees will be required to obtain all health-related insurances outside the district's plan(s).  |                         |                          |                          |
| <b>Married Staff - Both Salaried</b>           | Married couples who both work in the district will each receive a \$35,000 benefit at the time of their individual retirement. If both retire at the same time, they would receive one benefit in the amount of \$70,000 (\$35,000 X 2).    |                         |                          |                          |
| <b>Married Staff - One Salaried and Hourly</b> | In the case of married couples who both work in the district where one is a salaried employee and the other an hourly employee, the benefit will be paid to the employee with the highest eligible benefit at the time of their retirement. |                         |                          |                          |

# OPTION #3

## OPEB Defined Benefit

Not related to current health benefits or married couples

| POST EMPLOYMENT HEALTH BENEFITS |   |                         |                                  |                          |
|---------------------------------|---|-------------------------|----------------------------------|--------------------------|
| GROUP                           | AGE ELIGIBILITY   | YEARS OF SERVICE        | BENEFIT IF RETIRING AFTER AGE 65 | DEFINED BENEFIT          |
| TEACHERS (DCETA)                | 57  | 15                      | \$35,000                         | \$60,000                 |
| AT-WILL SALARIED                | 57  | 15                      | \$35,000                         | \$60,000                 |
| ADMINISTRATORS                  | 57  | Per Individual Contract | \$35,000                         | \$60,000                 |
| HOURLY                          | 59  | 25                      | \$350 x Years of Service         | \$700 x Years of Service |
| <b>GENERAL NOTES</b>            |   |                         |                                  |                          |
| <b>For all Employees</b>        | Funds will be deposited into personal HRA accounts and can be used for medical premiums only. Medical premiums include health insurance, dental insurance, optical insurance, and long term disability insurance. |                         |                                  |                          |
|                                 | All employees will be required to obtain all health-related insurances outside the district's plan(s).  |                         |                                  |                          |

# ADVANTAGES OF A CHANGE IN PRACTICE

- ❖ As we move forward, district will only have active employees and their families on our district insurance plan.
- ❖ Employees who have not been on the health plan at the time of retirement did not receive any benefit. Now, those people who have actually saved the district money by not taking the benefit will receive a benefit at the time of their retirement.
- ❖ The retired group on the health plan are typically high users. Not having them on the plan should reduce overall usage and therefore hold future premiums for the district at a lower level.
- ❖ Retired employees can make individual choices as to the kind of health insurance that meets their needs. Currently, the only way they get there benefit is by staying on the district health plan.
- ❖ District can use Fund 73 reserves to provide the HRA payouts to employees when they retire, but continue to fund it at a reduced annual cost to keep it solvent. A new actuarial study is due this year so that exact new level of required funding will be known at that time.

## CURRENT ACTUARIAL STUDY INFORMATION

- ❖ Current actuarial study is based on all employees eventually qualifying for current approved post employment benefits.
- ❖ Many of our staff never get to the point of earning the benefit due to not meeting both minimum requirements of age and years of service. This mostly occurs in the support services group, but occurs in all groups to some degree as people leave the district for a variety of reasons.

# AFFORDABILITY SUMMARY

## Maximum OPEB Liability - 10 year period

| Groups               | 2016               | 2017             | 2018             | 2019             | 2020             | 2021             | 2022             | 2023               | 2024             | 2025               |
|----------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|
| DCETA                | \$1,140,000        | \$540,000        | \$480,000        | \$480,000        | \$600,000        | \$420,000        | \$360,000        | \$960,000          | \$780,000        | \$720,000          |
| ADMIN AT-Will Salary | \$360,000          |                  | \$240,000        | \$60,000         | \$60,000         | \$120,000        |                  | \$60,000           | \$60,000         | \$360,000          |
| All Hourly           | \$147,987          | \$45,836         |                  | \$45,276         | \$18,074         | \$90,342         | \$28,273         | \$54,148           | \$90,083         | \$65,040           |
|                      | <b>\$1,647,987</b> | <b>\$585,836</b> | <b>\$720,000</b> | <b>\$585,276</b> | <b>\$678,074</b> | <b>\$630,342</b> | <b>\$388,273</b> | <b>\$1,074,148</b> | <b>\$930,083</b> | <b>\$1,145,040</b> |

|   |                    |                                      |
|---|--------------------|--------------------------------------|
| Initial Projected Fund Balance for Fund 73 as of June 30, 2016            | \$6,058,000        |                                      |
| Payout to retirees who are leaving the plan as of 1/1/2016                | \$564,049          | Paid out January 1, 2016             |
| Remaining liability for current retirees who have not left the plan       | \$977,945          | To be expended over the next 6 years |
| <b>Net base in Fund 73 for all other non-retirees as of June 30, 2016</b> | <b>\$4,516,006</b> |                                      |

|   |                    |
|---|--------------------|
| <b>10 Year Total Maximum Liability</b>  | <b>\$8,385,059</b> |
| <b>Average Amount Per Year Needed to FULLY fund the proposal- First 10 Years*</b> | <b>\$838,506</b>   |
| <b>Annual Interest Earned on Fund 73</b>  | <b>-\$67,740</b>   |
| <b>Annual Average Amount Needed to Support the Proposal</b>                       | <b>\$770,766</b>   |

# AFFORDABILITY SUMMARY

## Maximum OPEB Liability - 10 year period

| Groups               | 2016               | 2017             | 2018             | 2019             | 2020             | 2021             | 2022             | 2023               | 2024             | 2025               |
|----------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|
| DCETA                | \$1,140,000        | \$540,000        | \$480,000        | \$480,000        | \$600,000        | \$420,000        | \$360,000        | \$960,000          | \$780,000        | \$720,000          |
| ADMIN AT-Will Salary | \$360,000          |                  | \$240,000        | \$60,000         | \$60,000         | \$120,000        |                  | \$60,000           | \$60,000         | \$360,000          |
| All Hourly           | \$147,987          | \$45,836         |                  | \$45,276         | \$18,074         | \$90,342         | \$28,273         | \$54,148           | \$90,083         | \$65,040           |
|                      | <b>\$1,647,987</b> | <b>\$585,836</b> | <b>\$720,000</b> | <b>\$585,276</b> | <b>\$678,074</b> | <b>\$630,342</b> | <b>\$388,273</b> | <b>\$1,074,148</b> | <b>\$930,083</b> | <b>\$1,145,040</b> |

|   |                    |                                      |
|---|--------------------|--------------------------------------|
| Initial Projected Fund Balance for Fund 73 as of June 30, 2016            | \$6,058,000        |                                      |
| Payout to retirees who are leaving the plan as of 1/1/2016                | \$564,049          | Paid out January 1, 2016             |
| Remaining liability for current retirees who have not left the plan       | \$977,945          | To be expended over the next 6 years |
| <b>Net base in Fund 73 for all other non-retirees as of June 30, 2016</b> | <b>\$4,516,006</b> |                                      |

|   |                    |
|---|--------------------|
| <b>10 Year Total Maximum Liability</b>  | <b>\$8,385,059</b> |
| <b>Average Amount Per Year Needed to FULLY fund the proposal- First 10 Years*</b> | <b>\$838,506</b>   |
| <b>Annual Interest Earned on Fund 73</b>  | <b>-\$67,740</b>   |
| <b>Annual Average Amount Needed to Support the Proposal</b>                       | <b>\$770,766</b>   |

# AFFORDABILITY SUMMARY

|  |                         |  |
|--|-------------------------|--|
| <p>Current Annual Required Contribution<br/>(To be recalculated this spring)</p>                                     | <p>\$1,091,000</p>      | <p>This calculation includes a payout of all liabilities of current retirees who have a benefit AND all current active staff getting the full benefit at some point in the future.</p> |
| <p>Amount needed to fully fund the proposal for 10 years and beyond without reducing the Net Fund 73 base amount</p> | <p>\$770,766</p>        |  |
| <p>Affordable reduction in district funds deposited into Fund 73 with no effect on principal balance of F-73</p>     | <p><b>\$320,234</b></p> | <p>Immediate direct positive impact on the budget</p>  |

# OPTION #3

## OPEB Defined Benefit

Not related to current health benefits or married couples

| POST EMPLOYMENT HEALTH BENEFITS |   |                         |                                  |                          |
|---------------------------------|---|-------------------------|----------------------------------|--------------------------|
| GROUP                           | AGE ELIGIBILITY   | YEARS OF SERVICE        | BENEFIT IF RETIRING AFTER AGE 65 | DEFINED BENEFIT          |
| TEACHERS (DCETA)                | 57  | 15                      | \$35,000                         | \$60,000                 |
| AT-WILL SALARIED                | 57  | 15                      | \$35,000                         | \$60,000                 |
| ADMINISTRATORS                  | 57  | Per Individual Contract | \$35,000                         | \$60,000                 |
| HOURLY                          | 59  | 25                      | \$350 x Years of Service         | \$700 x Years of Service |
| <b>GENERAL NOTES</b>            |   |                         |                                  |                          |
| <b>For all Employees</b>        | Funds will be deposited into personal HRA accounts and can be used for medical premiums only. Medical premiums include health insurance, dental insurance, optical insurance, and long term disability insurance. |                         |                                  |                          |
|                                 | All employees will be required to obtain all health-related insurances outside the district's plan(s).  |                         |                                  |                          |

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

**To:** Dr. Kristine Gilmore  
**From:** Thomas W. Johansen  
**Date:** December 10, 2015  
**Subject:** Out-of-Country Trip

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This memo is to inform you of an out-of-country trip being planned for the 2016-2017 school year. I have been approved this and received parent approval for sending their children on out-of-country trip. Program advisors (teachers) have also confirmed their interest in chaperoning this trip.

An independent group of students is beginning planning with Mr. Travis Greil for a trip to Costa Rica during spring break in the 2016-2017 school year. The trip is hosted by Educational First Tours. We are asking for approval of this trip, further in advance than usual, to provide greater opportunity for students to fund raise and save money to cover the expenses of the trip. The trip will be promoted to AP Human Geography, AP World, and Spanish students. A personal bilingual tour director stays with your group 24/7. They handle on-tour details to ensure a smooth travel experience while also providing unique local insight. Expert local guides, meanwhile, share their knowledge of history, art, architecture and more during guided tours. The itinerary includes visits to San Jose, Carara Reserve National Park, Manuel Antonio National Park, Rainforest Adventure Park, Sarchi, whitewater rafting in San Jose, a school visit, and a Costa Rican Folklore evening event. There will be no district expenses. Students and advisors will raise money through fundraisers to pay for the expenses of the trip.

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

Athletics

# Field Trip Approval Form

★ Out of State Travel ★

(Must be completed 1 week prior to field trip date.)

Teacher: h Kitchell Ext. No. \_\_\_\_\_

Destination: Blaine, MN Phone No. \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_

Trip Date(s): 12/28 - 12/30/15 Week Day(s): M-W

Student Absence Times during day: None

Transportation:  Bussing  Other \_\_\_\_\_

### Funding Requirements:

Transportation:  Department Budget  Student Payment  Other \_\_\_\_\_

Cost: \_\_\_\_\_

Entrances Fees:  Department Budget  Student Payment  Other \_\_\_\_\_

Cost: \_\_\_\_\_

### Educational Objectives:

Athletic Trip → Girls Hockey Coop Tournament in Minnesota Requiring Out-of-State Stay (3 days)

### Alternative activities that could be used to meet the educational objectives without pulling students from their regularly scheduled classes:

High Level of Competition Ready/Challenging Team

Coordinator Approval: [Signature] 12/12/15 Date

Principal Approval: \_\_\_\_\_ Date

\* Student release forms must be completed prior to the dismissal date.

### Details to be completed at least TWO-WEEKS before the trip

- Approval of administrator
- Arrangements for payment/cost of trip
- All students' field trip permission forms are on file
- Complete Laidlaw's Bus Request Form
- Bus Reservation-regular education to Laidlaw, special education to Director of Special Education
- Alphabetical list of student names and ID numbers taking part in field trip to health aide
- Alphabetical list with ID numbers by bus to the attendance secretary 2-days in advance
- Notice of trip and itinerary sent home

### Distribute Copy To

- Main Office
- Health Aide
- Attendance Office
- Lunch Room

### Details to complete DAY OF TRIP

- Pick up first aid kit and medication from health aide
- Building, teacher and chaperone cell phone numbers left at school office
- Take attendance before leaving, leave copy in the office and keep original for use during the trip

### Remember

- Attach an alphabetical list of student names and ID number to this form
- Health aide will confirm the field trip date and schedule with teacher via -mail

OPEN ENROLLMENT PROGRAM  
(Inter-District)

The School District ("District") will participate in the Wisconsin Public School Open Enrollment Program in accordance with applicable law and the relevant policies and rules of the District, all as amended from time-to-time.

DEFINITIONS

The following definitions will apply to the District's Open Enrollment Program.

Non-Resident District

A school district located in Wisconsin which is not a student's district of residence.

Non-Resident Student

A student who does not reside within the geographic boundaries of the District and who seeks admission to this District under the Open Enrollment Program.

Tuition Student

A non-resident student who attends school in the District and pays tuition in accordance with State law.

Full-Time Enrollment

A student is enrolled for the entire school day and receives all of his/her required education in this District.

Class Size

The District's determination of the maximum number of students who can be accommodated properly in a particular classroom without jeopardizing the quality of the instructional program and mitigating circumstances for a particular school, class, or program, including enrollment projections established by the District Administrator.

Program Size

The enrollment or size restrictions in a specific program within a class or building. The District reserves the exclusive right to establish program size and to limit enrollment based upon the capability to properly allocate available resources, create and maintain a proper learning environment, and comply with contracts, grants, and applicable laws and regulations.

Resident Student

A student who is a legal resident of this District and is consequently entitled to attend school in this District in accordance with Policy 5111 - Eligibility of Resident/Non-resident Students.

**FULL TIME OPEN ENROLLMENT**

A. Procedures for Processing of Open Enrollment Applications

The District will establish a numbered waiting list of all applicants. When all available slots have been filled by randomly selecting names from all applicants, the remaining names will be drawn randomly and placed on the waiting list in order of selection.

B. Decisional Criteria for Non-Resident Applications

Decisions on non-resident open enrollment applications will be based only on the following criteria:

1. The availability of space in the schools, programs, classes, or grades within the District. The School Board shall determine during a regular meeting each January the number of regular education and special education spaces available. In determining the amount of space available, the District will count resident students, students attending the District for whom tuition is paid under 121.78(1)(a), Wis. Stats., and may include in its counted occupied spaces students and siblings of students who have applied under Section 118.51(3)(a) or 118.51(3m)(a) and are already attending public school in the District.

Other factors the District Administrator may consider in determining the availability of space include:

- a. District practices, policies, procedures or other factors regarding class size ranges for particular programs or classes.
- b. District practices, policies, procedures or other factors regarding faculty-student ratio ranges for particular programs, classes or buildings.

- c. Enrollment projections for the schools of the District which include, but are not limited to, the following factors: the likely short and long-term economic development in the community, projected student transfers in and out of the District, preference requirements for siblings of non-resident open enrollment students, the required length of K-12 attendance opportunities for open enrollment students and current and future space needs for special programs, laboratories (e.g. in technology or foreign languages) or similar District educational initiatives.
2. Whether an applicant for a pre-kindergarten, four (4) year old kindergarten, early childhood or school operated day care program resides in a district which offers the program for which application is made.

3. Whether the non-resident student has been expelled from any school district within the current school year or the two (2) preceding school years, or is pending any disciplinary proceeding, based on any of the following activities:
  - a. Conveying or causing to be conveyed any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy school property by means of explosives.
  - b. Engaging in conduct while at school or under school supervision that endangered the health, safety or property of others.
  - c. Engaging in conduct while not at school or while not under the supervision of a school authority that endangered the health, safety, or property of others at school or under the supervision of a school authority or of any school employee or Board member.
  - d. Possessing a dangerous weapon (as defined in Section 939.22(10), Wis. Stats.) while on school property or under school supervision.

Notwithstanding the Board's acceptance of a non-resident student's application, the Board may withdraw acceptance if, prior to the beginning of the first school year in which the non-resident student will attend a school in the District, s/he is determined to fall under paragraph B. 3.

The Board may request a copy of a non-resident student's disciplinary records from the resident School Board.

The resident Board shall provide to the nonresident Board a copy of any expulsion order or findings, a copy of any pending disciplinary proceedings, a written explanation of said proceeding, the length of the expulsion or possible outcomes of a pending proceeding, and/or such records as permitted by law.

4. Whether the special education program or related services described in the non-resident student's individualized education program ("IEP") are available in the District. Funding for the education of students with disabilities will be made to the non-resident school district by the Department of Public Instruction in accordance with State law.
5. Whether there is space available in the District to provide the special education or related services identified in the non-resident student's IEP, after consideration of class size limits, student-teacher ratios, and enrollment projections.
6. Whether the non-resident student has been referred to his or her resident Board under 115.777(1) Wis. Stats. or identified by his or her resident school board under 115.77(1m)(a) Wis. Stats. , but not yet evaluated by an individualized education program team.

(Note: If a non-resident student's IEP is developed or changed after starting in the District, and it is then discovered that the District does not have necessary programs available or does not have space in the special education program, the District may notify the student's parent and the student's resident Board. If such notice is provided, the non-resident may be transferred to his/her resident school district.)

7. If the Board has made a determination that a non-resident student attending the District under the open enrollment program is habitually truant from the District during either semester of the current school year, the Board may prohibit the student from attending in the succeeding semester or school year.

[NOTE: The truancy determination shall be made on the sole basis of enrollment in the non-resident district. Open enrollment may not be denied based on the student's truancy from any other district.]

- C. Procedure for Evaluating Applications by District Residents to Transfer to Another District

The Board will consider only the following criteria for denying resident applications:

D. Reapplication Procedures

The Board will not require accepted non-resident students to reapply under the open enrollment policy when the non-resident student enters middle school, junior high school, or high school. A non-resident student may be required to reapply only once.

E. Transportation

The parents of a student attending a non-resident school district will be solely responsible for providing transportation to and from the school site, unless the non-resident student is a special education student and transportation is required by his/her IEP.

The Board will not permit a neighboring District to bus resident students from within its boundaries for attendance at the non-resident neighboring District. The District Administrator shall develop procedures for implementing this provision.

**ALTERNATIVE APPLICATION PROCEDURES**

The parent of a non-resident student who wishes to attend a school in the District may apply at any time throughout the year by submitting an application under the alternative application procedure if the student satisfies at least one of the statutory criteria and has not applied to more than three (3) non-resident school districts. Applications for open enrollment under the alternative application procedures for enrollment in 2015-2016 school year will be evaluated based on the District's policy and Administrative Guidelines in place prior to July 1, 2015, which may be accessed here. (See AG 5113 and AG 5113B – Open Enrollment for Students with Disabilities.

**ANNUAL REVIEW**

The Board shall review its Open Enrollment Program annually.

**General Provisions**

A student, who has been accepted under this program, who has not met the academic prerequisites for participation in a particular program in which the student wishes to enroll shall not be placed in that program.

The District's Policy 2260 – Nondiscrimination and Access to Equal Educational Opportunity shall apply to all applicants under this program. In addition, the District will not discriminate on the basis of an applicant's intellectual, academic, artistic, athletic, or other ability, talent, or accomplishment, or based on a mental or physical disability, except as provided for in the statute authorizing this program.

The District Administrator shall be responsible for developing and promulgating administrative guidelines to implement this policy. (See accompanying pages.) Such guidelines shall address at least the following matters:

participation in interscholastic athletics

assignment within the District

payment of fees and other charges

118.51, Wis. Stats.  
Wis. Admin. Code. Ch. P.I. 36

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OPEN ENROLLMENT FOR STUDENTS WITH DISABILITIES

The resident school district is responsible for the screening of a child to determine if there is reasonable cause to believe that the child has a disability and should be referred for a special education evaluation. This should be done prior to the open enrollment of a student to another school district. The resident school district will inform the nonresident district of the student's need for special education.

When a child who is attending the District under open enrollment is referred for evaluation, the evaluation must be consistent with the requirements under the Individuals with Disabilities Education Act (IDEA) and State law. An IEP team is required to consult with appropriate personnel designated by the student's resident school district, in conjunction with the non-resident school district the student is attending.

When a child who is attending the District under the open enrollment program is subject to an annual IEP review, the review must be performed by staff appointed by the District in collaboration with staff designated by the student's resident school district.

The District will provide an appropriate educational program to implement the IEP of a child attending school under the full-time open enrollment program unless the IEP requires a special education program or services that are not available or in which no space is available. In those circumstances, the nonresident district may notify the student's resident district that the program or services are not available in the nonresident district. If the student's resident district is notified that the nonresident district does not have the required special education program or services or that there is no space available, then the resident district is responsible for providing an appropriate educational placement for the student.

The Department of Public Instruction will make aid transfer payments for all open enrolled students with disabilities in accordance with State law.

In this instances, the resident district is responsible for providing an appropriate educational placement for the student.

**Procedural Safeguards**

Once a student has transferred to the District under the open enrollment program, the District is responsible for the following:

- A. Receiving referrals for students who are suspected of having a disability (A referral may be made to either the nonresident or resident school district. Whichever school district receives the referral must notify the other school district).
- B. Appointment of an IEP Team (the resident school district must appoint a representative to the IEP team).
- C. Conducting initial evaluations and re-evaluations.
- D. Development and revisions to the IEP.
- E. Notification and provision of procedural safeguards and due process.
- F. Providing a placement.

The nonresident district must not change the placement of the child who is the subject of a hearing or court proceeding during the pendency of the hearing or court proceeding except where the parents' consent or the health and safety of the child or other person's is endangered by delaying the change.

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### COURSE OPTIONS

The Board of Education will provide students enrolled in the District with the ability to take up to two (2) courses at any given time through one or more other educational institutions, including in a non-resident public school district, the University of Wisconsin system institution, a technical college, a nonprofit higher education institution, a tribal college, a charter school, and any other nonprofit organization approved by the Department of Public Instruction. Likewise, the Board will consider the enrollment of a non-resident student in up to two (2) courses per term under the criteria set forth in this policy and any criteria required by law.

#### Resident Student Applications for Course Options

##### A. General Procedures

The parent of any student enrolled as a resident of the District that wishes to attend one (1) or two (2) courses at another educational institution under this policy shall make a written application to such other institution no less than six (6) weeks prior to the beginning of the term in which the course(s) are offered. The application:

1. must be on a form provided by the Wisconsin Department of Public Instruction;
2. must be copied to the Board at the same time as the application is made to the other educational institution.

##### B. Decisional Criteria for Resident Applications

The Board shall review all applications received under this policy to attend courses at an outside educational institution under the criteria below. Both the educational institution of proposed attendance and the Board must approve the course.

Acceptance or denial of any resident student's application shall be made no later than one (1) week prior to the start of the course. Rejection of a student's application to attend such courses shall be made in writing and shall provide an explanation of the reason for rejecting the application. One of the following reasons must be the basis for such rejection:

1. *Individualized Education Program (IEP)*. If the Board determines that the proposed course conflicts with the student's IEP, the Board shall reject the course.
2. *High School Graduation Requirements*. If the Board determines that the proposed course does not satisfy graduation requirements, the Board may reject the application.
3. *Student Plan*. If the Board determines that the proposed course does not satisfy the student's academic and career plan, the Board may reject the application.

If the District determines that the course does not satisfy the District's high school graduation requirements, it shall notify the student in writing of this determination at least one week prior to the start date of the course. This notice shall be provided whether the application is approved or rejected.

#### Non-Resident Student Applications for Course Options

##### A. General Procedures

The parent of any non-resident student that wishes to attend one or two courses offered by the District shall make a written application to the Board no less than six (6) weeks prior to the beginning of the term in which the course(s) are offered. The application:

1. must be on a form provided by the Wisconsin Department of Public Instruction;

2. must be copied to the student's resident School Board at the same time as the application is made to the non-resident School Board.

B. Decisional Criteria

The Board will determine acceptance or rejection of a non-resident student's application to attend courses in the District using the same criteria and policies for entry into the course that apply to resident students, except that preference for attendance may be given to resident students. Applications from non-resident students that are already accepted into two courses in a particular term will be rejected on that ground. If a particular course has limited enrollment, those spots not taken by resident students will be allocated to non-resident applicants under this policy that otherwise qualify for enrollment on a randomly selected basis.

The parents and the resident school district are to be notified, in writing, no later than one (1) week prior to the commencement of the course whether the application has been accepted or rejected. If accepted, the notification is to include the name of the school the student is to attend and that the enrollment is valid only for the forthcoming semester or school year or special time period during which the course(s) will be offered. If rejected, the notice shall state the reason for the rejection.

General Requirements

A. Notice of Intent to Enroll

The parents of the student must notify both the resident school district and the district in which the student has applied for course options enrollment of the student's intent to enroll after receipt of the decision to accept the application but before the beginning of the applicable course.

B. Transportation

By enrolling in a course under this policy either as a resident or non-resident, the parent understands that the parent is responsible for transporting the student to and from any courses attended under this policy, unless the Department of Public Instruction agrees to reimburse the parent directly for such costs.

Tuition for Attendance at Another School District

Tuition costs shall be paid for by the resident school district. Parents may not be charged any cost by either the resident school district or educational institution of attendance under this policy.

Tuition for Attendance at an Institution of Higher Education

A student that attends course(s) at an institution of higher education may be charged additional tuition by the institution if the student will receive postsecondary credit for successful completion of the course. The Board and the institution must agree on the permissible amount of tuition the institution of higher education may charge for applicable courses.

Only an institution of higher education (IHE) may charge a student, or parent or guardian if the student is a minor, additional tuition and fees for attending a course at the IHE for post-secondary credit. This amount charged by the IHE is in addition to the amount paid to the IHE by the resident district under State law.

E. Appeal of Rejection

Any application that is rejected under this policy may be appealed to the State Superintendent of Public Instruction within thirty (30) days of the decision. The Superintendent's decision is final and will only reverse the initial decision if that decision was arbitrary or unreasonable.

Release of Resident Students

The Board shall release any resident student who wishes to apply for part-time enrollment in another school district except that the District must refuse to allow a student to enroll if the course conflicts with the provisions of an IEP for the student.

Wis. Stats. 118.52

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