

SCHOOL DISTRICT OF COLBY EDUCATION CENTER

DR. STEVEN KOLDEN, SUPERINTENDENT

FINANCIAL AFFAIRS COMMITTEE MEETING

**MONDAY, OCTOBER 19, 2015
6:30 PM
COLBY DISTRICT EDUCATION CENTER**

OPEN MEETING

AGENDA

- 1) Review Invoices & Receipts

Committee Members Include: Seth Pinter, Chair
Deb Koncel
Jennifer Lopez

SCHOOL DISTRICT OF COLBY EDUCATION CENTER

Dr. Steven Kolden, Superintendent

REGULAR SCHOOL BOARD MEETING

Monday, October 19, 2015 – 7:00 PM

Colby District Education Center

MEETING NORMS

- *The Board President will actively monitor our interactions.*
- *We will actively listen and not interrupt others.*

AGENDA:

1. CALL TO ORDER / ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. NOTICE OF POSTING
4. PUBLIC PARTICIPATION
5. INFORMATION ITEMS:
 - 5.01 Student Board Representative Report
 - 5.02 Superintendent's Report – Steve Kolden [Third Friday Pupil Count; Pupil Count History, OE In/Out, Summer School Transition Discussion, WASB School Perceptions Instrument; WASB Region 5 Meeting; Agenda for 10/22; Social for 10/22]
 - 5.03 Strategic Planning Progress Monitoring – Superintendent Report
 - 5.04 Board Professional Development – Summer Learning Loss (<https://youtu.be/ZolcNG3GVCs>)
6. CONSENT AGENDA
 - 6.01 Minutes from the September 21, 2015 Regular Board Meeting
 - 6.02 Requests for Out-of-State Travel (If Any)
 - 6.02-1 FFA National Convention – October 27 to Nov. 1 – Louisville, KY
 - 6.03 Approve Board Member Attendance and Expenses for Travel Outside the District at Meetings Other Than Regular, Special or Committee Meetings
 - 6.03-1 WASB Workshop – Superintendent Evaluation – November 4 – CESA 10
 - 6.03-2 WASB Legislative Advocacy Conference – November 7 – Stevens Point
 - 6.03-3 WASB State Board Convention – January 20-22 – Milwaukee
 - 6.04 Staff Resignations/Retirements/Leave Requests (If Any)
 - 6.05 Personnel – Transfers / New Hires
 - 6.05-1 Transfer of Dean Willet – from Custodial to Maintenance
7. REGULAR BUSINESS – CONSIDERATION OF:
 - 7.01 Agenda Items Moved From Consent Agenda
 - 7.02 Recommendation of Finance Committee
8. DISCUSSION INFORMATION
 - 8.01 Consideration of Reports of Board Members' Attendance at Seminars and Workshops
 - 8.02 2015-16 Budget Update
 - 8.03 2015 Auditors Report
9. ACTION INFORMATION
 - 9.01 Approve 2015-16 Snow Removal Bid
 - 9.02 Consideration and Potential Approval of a Performance Contract with Market & Johnson
 - 9.03 Consideration and Potential Adoption of a Resolution to Exceed the Revenue Limit for Act 32 Energy Efficiency and Deferred Maintenance Projects

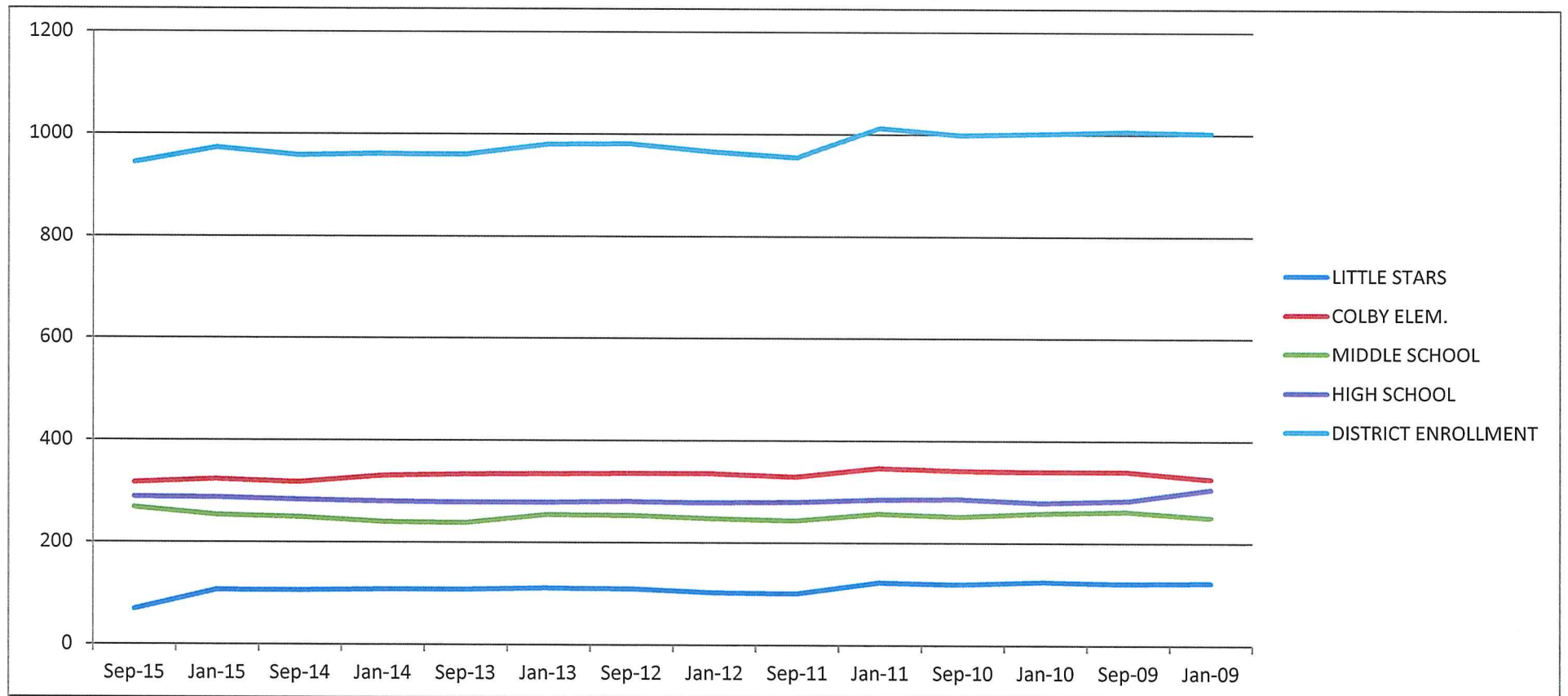
- 9.04 Approve 2015-16 District Budget
- 9.05 Establish District Tax Levy
- 9.06 Accept Donation from American Asphalt
- 10. CONVENE TO CLOSED SESSION PER WISCONSIN STATUTES 19.85 (1) FOR THE PURPOSES OF:
 - c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
 - e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. The Board will consider:
 - 10.01 Agenda Items Moved From Consent Information
 - 10.02 Agenda Items Moved From Action Information
 - 10.03 Reconvene in Open Session
- 11. THE BOARD WILL RECONVENE IN OPEN SESSION IMMEDIATELY UPON COMPLETING THE CLOSED SESSION TO TAKE ACTION, IF NECESSARY, ON SELECTED MATTERS DISCUSSED IN CLOSED SESSION.
- 12. IDENTIFY ITEMS FOR NEXT AGENDA
 - 12.01 Schedule Meetings:
 - 12.01-1 Financial Affairs Committee Meeting – November 16, 2015 @ 6:30 PM
 - 12.01-2 Regular Board of Education Meeting – November 16, 2015 @ 7:00 PM
 - 12.01-3 Personnel Committee Meeting – ?
 - 12.01-4 Policy and Curriculum Committee Meeting – ?
 - 12.01-5 Facilities and Transportation Committee Meeting – November 10, 2015 @5:00 PM
 - 12.01-6 Referendum Planning Small Group - ?
- 13. ADJOURNMENT

SCHOOL DISTRICT OF COLBY - PUPIL COUNT (REPORT DATE 09/18/15)

| | LITTLE STARS | CE | MS | HS | TOTAL |
|------------------------------------|--------------|------------|------------|------------|------------|
| LITTLE STARS PRESCHOOL | | | | | |
| E3 Early Childhood (3 YRS) (E3) | 7 | | | | 7 |
| E4 Early Childhood (4 YRS) (E4) | 12 | | | | 12 |
| 4K Program (4 YRS) (4K) | 50 | | | | 50 |
| | | | | | 69 |
| COLBY ELEMENTARY | | | | | |
| 5 YR Kindergarten Full Day | | 65 | | | 65 |
| Grade 1 | | 67 | | | 67 |
| Grade 2 | | 60 | | | 60 |
| Grade 3 | | 60 | | | 60 |
| Grade 4 | | 65 | | | 65 |
| | | | | | 317 |
| COLBY MIDDLE SCHOOL | | | | | |
| Grade 5 | | | 67 | | 67 |
| Grade 6 | | | 72 | | 72 |
| Grade 7 | | | 69 | | 69 |
| Grade 8 | | | 61 | | 61 |
| | | | | | 269 |
| COLBY HIGH SCHOOL | | | | | |
| Grade 9 | | | | 69 | 69 |
| Grade 10 | | | | 80 | 80 |
| Grade 11 | | | | 78 | 78 |
| Grade 12 | | | | 62 | 62 |
| | | | | | 289 |
| SCHOOL TOTALS | 69 | 317 | 269 | 289 | 944 |
| 4 YR Olds Non-Resident (HS) | | | | | 0 |
| Incoming Open Enrolled | 8 | 33 | 27 | 21 | 89 |
| Incoming AY Tuition Waivers | | | | | 0 |
| Youth Options | | | | | 0 |
| Part-time Students | | | | 1 | 1 |
| NTC-Spencer | | | | | 0 |
| Residential Treatment | | | | | 0 |
| ADJUSTED TOTALS | 61 | 284 | 242 | 267 | 854 |
| Rural Virtual Academy | 1 | 2 | | 1 | 4 |
| Alternate School - Abby | | | | 1 | 1 |
| Outgoing Open Enrolled | 13 | 39 | 27 | 37 | 116 |
| Outgoing AY Tution Waivers | | | | | 0 |
| | | | | | |
| DISTRICT TOTALS | 74 | 323 | 269 | 305 | 971 |
| | | | | | |
| Non-EEN Preschoolers | | | | | 0 |
| TOTAL REPORTED TO STATE | | | | | 971 |

COLBY SCHOOL DISTRICT PUPIL COUNT HISTORY

| | Sep-15 | Jan-15 | Sep-14 | Jan-14 | Sep-13 | Jan-13 | Sep-12 | Jan-12 | Sep-11 | Jan-11 | Sep-10 | Jan-10 | Sep-09 | Jan-09 |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| LITTLE STARS | 69 | 107 | 106 | 108 | 108 | 111 | 110 | 103 | 101 | 123 | 119 | 124 | 121 | 122 |
| COLBY ELEM. | 317 | 324 | 318 | 331 | 334 | 335 | 336 | 336 | 330 | 347 | 342 | 340 | 340 | 326 |
| MIDDLE SCHOOL | 269 | 254 | 250 | 241 | 239 | 255 | 254 | 248 | 244 | 258 | 252 | 259 | 262 | 250 |
| HIGH SCHOOL | 289 | 288 | 284 | 281 | 279 | 279 | 281 | 279 | 280 | 285 | 286 | 279 | 283 | 305 |
| DISTRICT ENROLLMENT | 944 | 973 | 958 | 961 | 960 | 980 | 981 | 966 | 955 | 1013 | 999 | 1002 | 1006 | 1003 |



COLBY SCHOOL DISTRICT
OPEN ENROLLMENT HISTORY

| YEAR | IN | OUT | DIFFERENCE |
|-------------|-----------|------------|-------------------|
| 2015-16 | 89 | 116 | 27 |
| 2014-15 | 92 | 127 | 35 |
| 2013-14 | 69 | 125 | 56 |
| 2012-13 | 56 | 93 | 37 |
| 2011-12 | 49 | 83 | 34 |
| 2010-11 | 37 | 76 | 39 |
| 2009-10 | 34 | 57 | 23 |
| 2008-09 | 34 | 56 | 22 |

SCHOOL DISTRICT OF COLBY EDUCATION CENTER

Dr. Steven Kolden, Superintendent

SPECIAL SCHOOL BOARD MEETING

JOINT MEETING WITH THE ABBOTSFORD SCHOOL BOARD

Thursday, October 22, 2015 – 5:00 PM
Community Room – Abbotsford Middle/Senior High School

A G E N D A:

1. CALL TO ORDER / ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. NOTICE OF POSTING
4. DISCUSSION ITEM:
4.01 Exploration of Collaboration and Cooperation for Shared Learning Opportunities
5. ADJOURNMENT

No Official School District of Colby business will be conducted.

SCHOOL DISTRICT OF COLBY EDUCATION CENTER

Dr. Steven Kolden, Superintendent

SOCIAL SCHOOL BOARD MEETING

Thursday, October 22, 2015 – about 6:30 PM
305 East Adams Street – Colby, WI 54421

A G E N D A:

The Superintendent plans to host the Board for a social gathering at his home following the joint Colby / Abbotsford School Board meeting.

Although it is likely that a quorum of the Board will be in attendance, there is no formal agenda.

No Official School District of Colby business will be conducted

Operationalizing a Strategic Plan

The success of this endeavor is based on the leadership of the Board of Education and the Superintendent to operationalize this plan.

The effects of atrophy can be minimized by creating an accountability process. This process includes:

- Monitoring cycles
- Timely reporting of progress
- Identification of roles and responsibilities
- Implementation of action plans
- Evaluation or measurement of success
- Adjustment of action plans
- Annual review and establishing of yearly goals

The process described above is called Plan-Do-Study-Act and was developed and promoted by the American Society for Quality. This organization is very heavily connected to business and industry and is a leader in developing systems that aid in producing high quality and effective management practices.

Monitoring Cycle

April 2015 – Superintendent Report; to the Board of Education

May 2015 – **Collaboration and Cooperation**; Report to the Board of Education

June 2015 – Superintendent Report; to the Board of Education

July 2015 – Superintendent Report; to the Board of Education

August 2015 – **Technology**; Report to the Board of Education

September 2015 – **Teaching and Learning**; Report to the Board of Education

October 2015 – Superintendent Report; to the Board of Education

November 2015 – **Facilities and Operations**; Report to the Board of Education

December 2015 – Superintendent Report; to the Board of Education

January 2016 - **Workforce Development**; Report to the Board of Education

February 2016 – **Stakeholder Satisfaction**; Report to the Board of Education

February/March, 2016 – **ANNUAL Community Summative Review of Action Plans and Accomplishments**

REGULAR MEETING MINUTES
BOARD OF EDUCATION – SCHOOL DISTRICT OF COLBY
MONDAY, SEPTEMBER 21, 2015
COLBY DISTRICT/EDUCATION CENTER

The Regular School Board Meeting on September 21, 2015 was called to order at 7:00 PM at the Colby District Education Center by Board President, William Tesmer. Members present were: William Tesmer, Deb Koncel, Lavinia Bonacker, Eric Elmhurst, Jennifer Lopez, Cheryl Ploeckelman and Seth Pinter. Also present were Superintendent Steven Kolden and Kristen Seifert.

The meeting notice was posted according to the requirements of the open meeting law.

Student board member, Preston Mertins, was introduced.

The Board received a thank you from the family of Alfred Wenzel and the family of Bob LeSage.

Preston Mertins, student board member, updated the Board on fall sports, support day for Will Maki, and the high school blood drive.

Mr. Kolden updated the Board that the Colby/Abby Joint Board meeting will be held October 22, at 5:00 PM; HS Track/Field water damage to retaining wall; American Asphalt donation; new statewide assessment system (Wisconsin Forward Exam); Spring 2015 ACT scores; thank you from the Hebda family.

Mrs. Diedrich updated the Board on the Strategic Planning Progress – Teaching and Learning with the main focus on Bring Your Own Curriculum (BYOC).

Motion by Mrs. Ploeckelman, seconded by Mr. Elmhurst to move items 7.04-2 and 7.05-5 to regular business for discussion; move 7.05-1 to closed session; and to approve the remainder of the posted consent agenda as presented.

Minutes from the August 17, 2015 regular Board of Education meeting

Board member Jennifer Lopez, Debra Koncel attendance and expenses for Ruder Ware Local Government Seminar-September 30, 4-7:30 PM

Board member Jennifer Lopez, Deb Koncel, Cheryl Ploeckelman, William Tesmer attendance and expenses for WASB Fall Regional Meeting – October 13, 6-9 PM

Board member Cheryl Ploeckelman attendance and expenses for WI Rural School Alliance Conference-November 11-12

Resignation of Mary Kallberg, Colby High School Cook (3 day/week)

Expand Employment of Mary Cornell, Colby High School Cook (2 days/wk to 5 days/wk)

Hire of Kimberly Contreras, Colby High School ELL Aide (.75 FTE)

Hire of Lisa Steen, District SIS Coordinator (.5 FTE)

Hire of Denise Brecke, Custodian (.5 FTE)

Voice vote – motion carried.

Motion by Mr. Elmhurst, seconded by Mrs. Ploeckelman to approve consent agenda item 7.04-2 Resignation of Monica Tesmer, CHS Assistant Track Coach, as recommended. Roll call vote – Motion carried 6-0-1; Yes – Mrs. Koncel, Mrs. Bonacker, Mr. Elmhurst, Mrs. Lopez, Mr. Pinter, Mrs. Ploeckelman; No- None; Abstain-Mr. Tesmer.

Motion by Mrs. Ploeckelman, seconded by Mr. Elmhurst to approve consent agenda item 7.05-5 as recommended. Voice vote – motion carried.

Motion by Mrs. Lopez, seconded by Mr. Pinter to approve the receipts and invoices as presented. Voice vote – motion carried.

Financial Report

| | | |
|--|-------------|-----------------|
| TOTAL REVENUE – AUGUST | | \$ 1,217,579.48 |
| NICOLET NATIONAL BANK-BANK WIRES - FEDERAL w/SS | 1889-1901 | \$ 110,726.40 |
| FORWARD FINANCIAL BANK-MANUAL CHECK | 165 & 1902 | \$ 11,418.21 |
| REGULAR CHECKS | 31114-31140 | \$ 22,689.58 |

| | | |
|--------------------------------------|---------------------|-----------------|
| DIRECT DEPOSITS | 900059484-900059748 | \$ 245,168.77 |
| ADVANTAGE BANK-REGULAR CHECKS | 69698-69890 | \$ 717,047.92 |
| TOTAL CHECKS TO BE APPROVED | | \$ 1,107,050.88 |

Mr. Kolden reviewed the 2015-16 budget update.

Mrs. Penry reviewed the 2014-15 Seclusion Restraint Report.

Mr. Kolden updated the Board on Wisconsin Act 55 (State Budget) Updates and the new requirements.

Motion by Mrs Ploeckelman, seconded by Mr. Elmhurst to approve revision to Handbook Part I, Section 15.05 – Long Term Disability as presented. Roll call vote – Motion carried 4-0-3; Yes – Mrs. Koncel, Mrs. Bonacker, Mr. Elmhurst, Mrs. Lopez; No- None; Abstain-Mr. Tesmer, Mr. Pinter, Mrs. Ploeckelman.

Motion by Mr. Elmhurst, seconded by Mrs. Bonacker to approve revision to Handbook Appendix Part III, 7.01 – Wage Schedule as presented. Roll call vote – Motion carried 6-0-1; Yes – Mrs. Koncel, Mrs. Bonacker, Mr. Elmhurst, Mrs. Lopez, Mrs. Ploeckelman, Mr. Pinter; No- None; Abstain-Mr. Tesmer.

Motion by Mr. Elmhurst, seconded by Mrs. Bonacker to approve revision to Handbook Part III, Section 3.03 C1 – Selection for Reductions as presented. Roll call vote – Motion carried 6-0-1; Yes – Mrs. Koncel, Mrs. Bonacker, Mr. Elmhurst, Mrs. Lopez, Mrs. Ploeckelman, Mr. Pinter; No- None; Abstain-Mr. Tesmer.

Motion by Mrs. Bonacker, seconded by Mr. Elmhurst to approve revision to Handbook Appendix Part I, 7.01 – Extra Duty Wage Schedule as presented. Roll call vote – Motion carried 5-0-2; Yes – Mrs. Koncel, Mrs. Bonacker, Mr. Elmhurst, Mrs. Lopez, Mr. Pinter; No- None; Abstain-Mr. Tesmer, Mrs. Ploeckelman.

Motion by Mr. Elmhurst, seconded by Mrs. Ploeckelman to approve Market & Johnson under Wisconsin statute 66.0133, and to enter into a detailed project development contract for budgeting and scoping of proposed construction contract as presented with the exclusion of Temperature Controls Upgrade at Colby Middle/High School. Voice vote – motion carried.

Motion by Mr. Elmhurst, seconded by Mrs. Lopez to allow the superintendent and a Facility Committee member to begin initial conversations about the potential sale of District property to the City of Colby. Voice vote – motion carried.

Motion by Mr. Elmhurst, seconded by Mrs. Lopez to grant the Show Choir request for three Sunday practices in January 2016. Voice vote – motion carried.

Motion by Mrs. Ploeckelman, seconded by Mr. Elmhurst, to convene in closed session per Wisconsin Statutes 19.85 c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. e) deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

11.01 Agenda Items Moved From Consent Agenda

11.01-1 Hire of Daniel Malecki, Colby Elementary Housekeeping

11.02 Agenda Items Moved from Action Information

11.03 Employee Exit Survey – Specific Individual Responses

11.04 Discuss Specific Individual Performance and Compensation

11.05 Update on Sale of District Property

11.06 Superintendent Evaluation

Roll call vote – Motion carried 7-0; Yes – Mrs. Koncel, Mrs. Bonacker, Mr. Tesmer, Mr. Elmhurst, Mrs. Lopez, Mr. Pinter, Mrs. Ploeckelman; No- None; Abstain-None. 8:18 PM

Motion by Mr. Pinter, seconded by Mrs. Elmhurst, to move from closed session and to reconvene in open session as previously announced. Voice vote - motion carried. 9:02 PM

Motion by Mr. Elmhurst, seconded by Mrs. Bonacker to eliminate a custodial position within the District and create a maintenance position with staffing the position to be completed internally. Voice vote – motion carried.

Motion by Mrs. Ploeckelman, seconded by Mr. Elmhurst to approve the hire of Daniel Malecki, Custodian – Housekeeping (.5 FTE). Voice vote – motion carried.

Scheduled Board of Education Meetings:

Financial Affairs Committee Meeting – October 19, 2015 @ 6:30 PM

Regular Board of Education Meeting – October 19, 2015 @ 7:00 PM

Colby/Abbotsford Joint School Board Meeting – October 22, 2015 @ 5:00 PM

Motion by Mr. Pinter, seconded by Mr. Elmhurst, to adjourn the meeting. Voice vote - motion carried. Meeting adjourned at 9:22 PM.

Respectfully Submitted:

Eric Elmhurst, Clerk

Kristen Seifert, Reporting Secretary

Colby High School FFA

Colby High School • 705 North Second Street • Colby, Wisconsin 54421
715•223•2338 • Ext 5147



Chelsea Stuttgen
President

Kyle Roth
Vice President

Zach Kolzow
Secretary

Bailey Krause
Treasurer

Alicia Viken
Reporter

Phillip Roth
Sentinel

Melissa Ploeckelman
Advisor

Aime Long
Advisor

September 21, 2015

Dr. Kolden and School Board Members

I am writing to request permission for 6 FFA members, to attend the National FFA Convention in Louisville, Kentucky October 27-November 1. The 86th National FFA Convention is filled with many educational opportunities for our members. Attendance at this convention is recommended by the Department of Public Instruction.

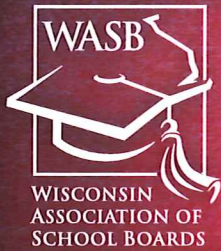
The Colby FFA members will be traveling to the National FFA Convention in a coach bus with the Spencer, Stratford, Gilman and Marathon Chapters. We will have to meet at the Medford High School early in the morning on the 27th and returning to the same spot on the November 1st.

While at the convention our members will have the opportunity to meet with other FFA members from across the United States, attend the career show with hundreds of representatives from colleges, universities and businesses from all facets of industry and will be able to hear from some of the best motivational speakers in the country.

Again, I am asking for permission to share this wonderful opportunity with these outstanding FFA members out of state. The skills gained, knowledge acquired and enthusiasm brought back will have a positive impact on all of us. Please consider this request. If you have any questions, comments or concerns regarding this matter, please feel free to contact me.

Sincerely,

Melissa Ploeckelman
Colby Agriculture Education Instructor
FFA Advisor



WASB WORKSHOPS



Upcoming WASB Workshops in CESA 10 and CESA 11

Key Work of School Boards: An Overview

CESA 10, 725 West Park Avenue, Chippewa Falls

Presenters: Cheryl Stinski and Al Brown, WASB Consultants

Wednesday, Aug. 12

DINNER: 6 pm, PROGRAM: 6:30-9 pm

The Key Work of School Boards is a data-driven framework that aims to help boards achieve excellence in school governance through a road map designed to assist and support their work. Within the Key Work framework, five action areas are examined in detail: Vision, Accountability, Policy, Community Leadership, and Relationships. Learn how to use this practical framework to make a difference in your district.

Key Work of School Boards: Policy Making and Board Relationships

CESA 11, 225 Ostermann Drive, Turtle Lake

Presenters: Cheryl Stinski, WASB Consultant, and Barry Forbes, WASB Associate Executive Director

Thursday, Oct. 29

DINNER: 6 pm, PROGRAM: 6:30-9 pm

Policy permeates and dominates all aspects of school operations and presents the most powerful lever for the exercise of leadership. This workshop will focus on the Policy and Relationship components of the Key Work of School Boards. Learn more about how effective school boards work together and utilize their policy-making authority to ensure strong student outcomes.

The School Board's Role in Superintendent Evaluations

CESA 10, 725 West Park Avenue, Chippewa Falls

Presenter: Lou Birchbauer, WASB Consultant

Wednesday, Nov. 4

DINNER: 6 pm, PROGRAM: 6:30-9 pm

The superintendent evaluation process sets the tone for staff evaluation and should be undertaken in a planned and deliberate manner. Gain valuable insight into performance assessment and meaningful tips for school board members trying to evaluate school leadership. Workshop participants are encouraged to bring the current district administrator/superintendent job description to this session, so you can start to design the actual evaluation tool during this workshop.

Key Work of School Boards: Community Leadership

CESA 11, 225 Ostermann Drive, Turtle Lake

Presenter: Cheryl Stinski, WASB Consultant

Thursday, Feb. 25

DINNER: 6 pm, PROGRAM: 6:30-9 pm

Effective school boards recognize public schooling's impact on the community, and understand how strong connections mean everyone is invested in successful schools. This workshop will focus on the Community Leadership component of the Key Work of School Boards. Learn steps to building collaborative relationships—develop communication plans, engage your community, model collaboration and more.



All workshops are \$85 per member.

***To register, visit wasb.org.
Click on Upcoming Conferences, Workshops and Webinars.***



2015 WASB LEGISLATIVE ADVOCACY CONFERENCE

NOVEMBER 7, 2015
HOLIDAY INN HOTEL & CONFERENCE CENTER - STEVENS POINT, WI

The 2015-17 state budget has ushered in a new chapter for K-12 education in the Badger State. For the first time since revenue limits were imposed, there is no increase in revenue limits in either year of the biennium. The Legislature has continued the trend of providing funding outside of the equalization aid formula and revenue limits. What do these fiscal trends mean for the future of public education in Wisconsin?

The budget also included a provision that, for the first time, takes away governance of a portion of a public school district from the locally elected school board, raising questions such as: What is the value of locally elected school boards? Does board governance affect student achievement in a school district?

This year's Legislative Advocacy Conference will include presentations examining these questions while also giving board members hands-on strategies to gather community support to help advocate for public school students.

**VIEW EVENT IN
FULL DETAIL**

Event
Schedule

**LOCATION &
REGISTRATION
INFORMATION**

More Info.

SPONSORED BY



Schedule At-A-Glance—Saturday, November 7, 2015

| | |
|----------|---|
| 7:45 AM | REGISTRATION AND CONTINENTAL BREAKFAST |
| 8:15 AM | WELCOME <ul style="list-style-type: none"> • Wanda Owens, WASB President |
| 8:20 AM | THE VALUE OF SCHOOL BOARDS <ul style="list-style-type: none"> • Dr. Michael R. Ford, Assistant Professor of Public Administration, UW-Oshkosh |
| 9:25 AM | BREAK |
| 9:35 AM | STATE FINANCES AND THE EFFECT ON K-12 EDUCATION <ul style="list-style-type: none"> • Bob Lang, Director, Wisconsin Legislative Fiscal Bureau |
| 10:40 AM | BREAK |
| 10:50 AM | DEMOCRATIC LEGISLATOR PANEL DISCUSSION <p><i>Special Guests (Invited):</i></p> <ul style="list-style-type: none"> • Sen. Julie Lassa, Minority Caucus Chair • Rep. Katrina Shankland, Assembly Assistant Minority Leader; Vice-Chair, Assembly Speaker's Task Force on Youth Workforce Readiness • Rep. Sony Pope, Ranking Member, Assembly Education Committee; Vice Chair, Assembly Speaker's Task Force on Urban Education |
| 12:00 PM | LUNCH/WASB LEGISLATIVE UPDATE |
| 1:00 PM | ADVOCACY WORKSHOP <ul style="list-style-type: none"> • Dan Rossmiller & Christopher Kulow, WASB |
| 2:10 PM | BREAK |
| 2:20 PM | REPUBLICAN LEGISLATOR PANEL DISCUSSION <p><i>Special Guests (Invited):</i></p> <ul style="list-style-type: none"> • Sen. Luther Olsen, Chair, Senate Education Committee • Rep. Jeremy Thiesfeldt, Chair, Assembly Education Committee • Rep. Joel Kitchens, Chair, Assembly GOP K-12 Education Work Group • Rep. Bob Kulp, Chair, Speaker's Task Force on Youth Workforce Readiness |

3:30 PM

ADJOURN

Registration Information

Registration Fee:

The registration fee is \$135 per participant, which includes the program, materials, continental breakfast and lunch.

Registration Deadline: Friday, October 30, 2015

No refunds will be given unless cancellation is received at the WASB Madison office by that date. To cancel, please call 608-257-2622 or toll-free 877-705-4422.

[WASB Services](#)[Meetings & Events](#)[Products & Publications](#)[School Law Information](#)[Service Associates](#)[WASB Insurance Plan](#)[WSAA](#)

SCHOOL DISTRICT OF COLBY EDUCATION CENTER

Dr. Steven Kolden, Superintendent

Request To: ☐ Hire

☒ Transfer

☐ Expand Employment

(Please check appropriate assignment)

Purpose: To request approval for persons who have been transferred to a new position, have current assignment expanded, or tendered employment. In order to insure compliance with federal and state laws, clearance must be obtained from the human resources director prior to the person reporting to work.

Willet, Dean
Employee's Name: Last, First

District Maintenance
Position and Building Location

FTE: 1.0 Continuing Position? ☒ Yes ☐ No

(If no, Start and End Dates) _____ through _____

☐ Administration ☐ Teacher ☐ Long Term Sub ☐ Instructional Aide ☐ Clerical ☒ Maintenance ☐ Food Service ☐ Coach
☐ Other: _____

Work schedule for hourly staff (to include scheduled lunch break) TBD a.m. to _____ p.m.

Desired start date: 10/19/2015 Is this a support staff position? ☒ Yes ☐ No If yes, please attach work calendar.

Does this position require a substitute? ☒ Yes ☐ No Work Permit Attached (If Needed) ☐ Yes ☐ No

Indicate all account number(s) and percent of time for each account number to charge wages to (including grant accounts)

Hire Requested by:

Immediate or Program Supervisor's Signature

Date

Superintendent's Signature

Date

Reason for position vacancy:

Custodial Restructure

Person vacating position:

NEW POSITION

Date position was vacated:

N/A

Recruitment area:

Internal

Number of candidate files:

3

Person(s) doing screening:

Number of candidates after screening:

3

Person(s) doing interviewing:

Number of candidates interviewed:

3

Kolden/Wenzel

Candidate Biography / Resume & Application Attached

Employee needs the following:

☐ Web Page Access

☐ Email

☐ Phone Extension

☐ Student Information System

☐ Lunch Account

☐ FOB/Key

OFFICE USE ONLY

SALARY: _____

CODE: _____

☐ PAYROLL

☐ BOOKKEEPER

☐ ACCT. PAYABLE

505 WEST SPENCE ST. • P.O. BOX 139 • COLBY, WI 54421-0139

PHONE 715.223.2301 • FAX 715.223.4539

SKOLDEN@COLBY.K12.WI.US

FINANCIAL REPORT
BOARD OF EDUCATION MEETING
OCTOBER 19, 2015

TOTAL REVENUE -

SEPTEMBER

\$ 1,017,420.86

NICOLET NATIONAL BANK -

| | | |
|---------------------------|-----------|---------------|
| BANK WIRES - FEDERAL w/SS | 1903-1904 | \$ 129,773.80 |
|---------------------------|-----------|---------------|

FORWARD FINANCIAL

| | | |
|-----------------|---------------------|---------------|
| MANUAL CHECK | 166-168 | \$ 24,632.81 |
| REGULAR CHECKS | 31141-31162 | \$ 15,943.01 |
| DIRECT DEPOSITS | 900059749-900059896 | \$ 134,086.68 |
| | 900059897-900060060 | \$ 128,177.61 |

ADVANTAGE BANK-

| | | |
|----------------|-------------|---------------|
| REGULAR CHECKS | 69891-69912 | \$ 1,584.00 |
| | 69913-69924 | \$ 8,557.57 |
| | 69925-69948 | \$ 8,362.13 |
| | 69949 | \$ 150.00 |
| | 69950 | \$ 55.00 |
| | 69951-69980 | \$ 15,007.20 |
| | 69981-70003 | \$ 2,153.72 |
| | 70004 | \$ 525.00 |
| | 70005 | \$ 315.00 |
| | 70006 | \$ 1,050.00 |
| | 70007-70016 | \$ 5,642.88 |
| | 70017-70025 | \$ 14,667.07 |
| | 70026-70059 | \$ 4,988.86 |
| | 70060 | \$ 270.00 |
| | 70061 | \$ 1,058.00 |
| | 70062-70068 | \$ 509.47 |
| | 70069-70146 | \$ 149,256.16 |

TOTAL CHECKS TO BE APPROVED

\$ 646,765.97

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|-------|----------------------------|-------------|------------|--------------|--------|
| CASH | SEPTEMBER 2015 CASH REPORT | 2015-2016 | 09/30/2015 | Batch Entry | Batch |

| BANK | LINE | NAME/PROJ | DESCRIPTION/REFERENCE | ADDT'L DESCRIPTION | ACCOUNT | RECEIPT# | ENTRY DT | DEBIT AMOUNT | CREDIT AMOUNT |
|------|------|-----------|--|---------------------|-------------------------|----------|----------|--------------|---------------|
| BNK5 | 1 | | SMAZAL | MILK | 50 R 800 259 257220 000 | 229518 | 09/10/15 | 0.00 | 36.00 |
| BNK2 | 2 | | CLARK CO | RENT | 10 R 900 293 500000 000 | 229519 | 09/11/15 | 0.00 | 1,102.50 |
| BNK2 | 3 | | STUDENT | BOWLING | 10 R 800 292 500000 000 | 229520 | 09/11/15 | 0.00 | 25.00 |
| BNK2 | 4 | | CLINTONVILLE SD | SWIM PENTATHOLON | 10 R 800 271 162000 000 | 229521 | 09/11/15 | 0.00 | 125.00 |
| BNK2 | 5 | | M. KUTZKE | HELATH INSURANCE | 10 E 800 290 292000 000 | 229522 | 09/11/15 | 0.00 | 276.15 |
| BNK2 | 6 | | C. HUEBNER | HEALTH INS | 10 E 800 290 292000 000 | 229523 | 09/11/15 | 0.00 | 94.68 |
| BNK2 | 7 | | CITY OF COLBY | MOBILE HOME TAXES | 10 R 800 213 500000 000 | 229524 | 09/11/15 | 0.00 | 225.45 |
| BNK2 | 8 | | ALMA CENTER | LIFEGUARD STUDENT'S | 10 R 800 279 500000 000 | 229525 | 09/11/15 | 0.00 | 100.00 |
| BNK5 | 9 | | STUDENT | ATHLETIC FEES | 10 R 800 292 162000 000 | 229526 | 09/02/15 | 0.00 | 50.00 |
| BNK5 | 10 | | STUDENTS | ATHLETIC FEES | 10 R 800 292 162000 000 | 229527 | 09/02/15 | 0.00 | 50.00 |
| BNK5 | 11 | | STUDENT | SUMMER BOWLING | 10 R 800 279 500000 000 | 229528 | 09/03/15 | 0.00 | 25.00 |
| BNK5 | 12 | | STUDENTS | ATHLETIC FEES | 10 R 800 292 162000 000 | 229529 | 09/03/15 | 0.00 | 50.00 |
| BNK5 | 13 | | STUDENT | LOST PE LOCK | 10 R 800 297 500000 000 | 229530 | 09/01/15 | 0.00 | 5.00 |
| BNK2 | 14 | | EBC | COBRA DENTAL | 10 L 000 000 811632 000 | 229531 | 09/14/15 | 0.00 | 34.15 |
| BNK2 | 15 | | LOYAL SCHOOL DISTRICT | CC INVITE | 10 R 800 271 162000 000 | 229532 | 09/14/15 | 0.00 | 100.00 |
| BNK2 | 16 | | AMERICAN ASPHALT | DONATION FOR BOOKS | 10 R 800 291 500000 000 | 229533 | 09/22/15 | 0.00 | 4,718.00 |
| BNK2 | 17 | | DIX TRUST | SEPT-DEC INSURANCE | 10 E 800 290 292000 000 | 229534 | 09/22/15 | 0.00 | 960.92 |
| BNK5 | 18 | | STUDENT | CHROMEBOOK | 10 R 800 292 266000 000 | 229535 | 09/17/15 | 0.00 | 40.00 |
| BNK5 | 19 | | STUDENTS | CHROMEBOOKS | 10 R 800 292 266000 000 | 229536 | 09/17/15 | 0.00 | 280.00 |
| BNK5 | 20 | | SMAZAL | MILK | 50 R 800 259 257220 000 | 229537 | 09/17/15 | 0.00 | 30.00 |
| BNK2 | 21 | | RAATZ | GAS | 10 E 800 348 253300 000 | 229538 | 09/22/15 | 0.00 | 10.00 |
| BNK5 | 22 | | STUDENTS | ATHLETIC FEES | 10 R 800 292 162000 000 | 229539 | 09/17/15 | 0.00 | 50.00 |
| BNK5 | 23 | | STUDENT | SAP | 10 R 800 292 500000 000 | 229540 | 09/14/15 | 0.00 | 50.00 |
| BNK5 | 24 | | STUDENT | LOST LMC MATERIALS | 10 R 800 297 500000 000 | 229541 | 09/14/15 | 0.00 | 9.00 |
| BNK5 | 25 | | STUDENT | LOST PE LOCK | 10 R 800 297 500000 000 | 229542 | 09/14/15 | 0.00 | 5.00 |
| BNK2 | 26 | | WITTENBURG - BIRNAMWOOD SCHOOL DISTRICT | SWIM PENTATHOLON | 10 R 800 271 162000 000 | 229543 | 09/22/15 | 0.00 | 125.00 |
| BNK2 | 27 | | SCHOOL DISTRICT OF TOMAHAWN | SWIM PENTATHOLON | 10 R 800 271 162000 000 | 229544 | 09/22/15 | 0.00 | 125.00 |
| BNK2 | 28 | | MICHAEL KAISER | SALE OF PROPERTY | 10 R 800 862 500000 000 | 229545 | 09/23/15 | 0.00 | 1,000.00 |
| BNK2 | 29 | | MARATHON COUNTY | SWIM LESSONS | 80 R 800 271 300000 000 | 229546 | 09/23/15 | 0.00 | 30.00 |
| BNK2 | 30 | | JEANETTE ERIKSON | PURCHASE OF PROPERT | 10 R 800 862 500000 000 | 229547 | 09/24/15 | 0.00 | 1,000.00 |
| BNK5 | 31 | | STUDENT | CHROMEBOOK | 10 R 800 292 266000 000 | 229548 | 09/22/15 | 0.00 | 20.00 |
| BNK5 | 32 | | STUDENTS | CHROMEBOOKS | 10 R 800 292 266000 000 | 229549 | 09/22/15 | 0.00 | 1,160.00 |
| BNK0 | 33 | | ADVANTGE COMMUNITY BANK | INTEREST | 10 R 800 280 500000 000 | 229550 | 09/30/15 | 0.00 | 29.70 |
| BNK5 | 34 | | STUDENTS | MILK MONEY | 50 R 800 251 257250 000 | 229551 | 09/30/15 | 0.00 | 9,952.45 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|-------|----------------------------|-------------|------------|--------------|--------|
| CASH | SEPTEMBER 2015 CASH REPORT | 2015-2016 | 09/30/2015 | Batch Entry | Batch |

| BANK | LINE | NAME/PROJ | DESCRIPTION/REFERENCE | ADD'L DESCRIPTION | ACCOUNT | RECEIPT# | ENTRY DT | DEBIT AMOUNT | CREDIT AMOUNT |
|---------------------------------------|------|-----------|-----------------------|---------------------|-------------------------|----------|----------|------------------------|--------------------|
| . . . CONTINUED | | | | | | | | | |
| BNK5 | 35 | | NICOLET NATIONAL BANK | INTEREST | 10 R 800 280 500000 000 | 229552 | 09/30/15 | 0.00 | 4.79 |
| BNK5 | 36 | | STUDENTS | LUNCH MONEY | 50 R 800 251 257220 000 | 229553 | 09/30/15 | 0.00 | 21,775.90 |
| BNK2 | 37 | | NICOLET NATIONAL BANK | INTEREST | 10 R 800 280 500000 000 | 229555 | 09/30/15 | 0.00 | 388.35 |
| BN72 | 38 | | NICOLET NATIONAL BANK | INTEREST | 72 R 800 280 420000 000 | 229556 | 09/30/15 | 0.00 | 6.29 |
| BN46 | 39 | | NICOLET NATIONAL BANK | INTEREST | 46 R 800 280 500000 000 | 229557 | 09/30/15 | 0.00 | 20.55 |
| BNK5 | 40 | | SCHOELZEL | SCRAP METAL FROM SH | 10 R 800 279 500000 000 | 229558 | 09/29/15 | 0.00 | 31.20 |
| BNK2 | 41 | | WI DPI | EQUALIZATION AID | 10 R 800 621 500000 000 | 229559 | 09/21/15 | 0.00 | 972,480.00 |
| BNK5 | 42 | | EBC | VOIDED CHECK | 10 E 400 249 241000 000 | 229560 | 09/15/15 | 0.00 | 30.40 |
| BNK5 | 43 | | EBC | CLAIM REPAYMENT | 10 E 800 249 253300 000 | 229560 | 09/15/15 | 0.00 | 758.47 |
| BNK5 | 44 | | STUDENT | LOST PE LOCK | 10 R 800 297 500000 000 | 229561 | 09/01/15 | 0.00 | 25.00 |
| BNK3 | 45 | | NICOLET NATIONAL BANK | INTEREST | 39 R 800 280 281000 000 | 229554 | 09/30/15 | 0.00 | 5.91 |
| 45 LINE ENTRIES FOR BATCH NUMBER CASH | | | | | | | | TOTALS FOR BATCH | 0.00 1,017,420.86 |
| | | | | | | | | BATCH TOTAL DIFFERENCE | 0.00 -1,017,420.86 |
| 45 LINE ENTRIES FOR 1 BATCH | | | | | | | | GRAND TOTALS | 0.00 1,017,420.86 |
| | | | | | | | | GRAND TOTAL DIFFERENCE | 0.00 -1,017,420.86 |

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

SUMMARY

NICOLET:

MANUAL CHECKS - 1903-1914 = \$129,773.80

FORWARD FINANCIAL:

MANUAL CHECKS – 166-168 = \$24,632.81

REGULAR CHECKS – 31141-31162 = \$15,943.01

DIRECT DEPOSITS – 900059749-900059896 = \$134,086.68

900059897-900060060 = \$128,177.61

FORWARD FINANCIAL: MANUAL CHECKS: \$24,632.81
 REGULAR CHECKS: \$15,943.01
 DIRECT DEPOSITS: 900059749 – 900059896 = \$134,086.68
 900059897 – 900060060 = \$128,177.61

MANUAL CHECKS: \$24,632.81

| | | | | |
|-----|--------------------------------|---|-----------|-------------|
| 166 | WISCONSIN RETIREMENT SYSTEM | M | 8/7/2015 | \$21,537.06 |
| 167 | AMERICAN FUNDS SERVICE COMPANY | M | 10/7/2015 | \$995.75 |
| 168 | AMERICAN FUNDS SERVICE COMPANY | M | 10/1/2015 | \$2,100.00 |
| | \$24,632.81 | | | |

REGULAR CHECKS: \$15,943.01

| | | | | |
|-------|--------------------------------|---|-----------|------------|
| 31141 | PAYROLL CHECK | R | 9/18/2015 | \$1,067.74 |
| 31142 | PAYROLL CHECK | R | 9/18/2015 | \$110.27 |
| 31143 | PAYROLL CHECK | R | 9/18/2015 | \$363.75 |
| 31144 | PAYROLL CHECK | R | 9/18/2015 | \$118.91 |
| 31145 | PAYROLL CHECK | R | 9/18/2015 | \$292.03 |
| 31146 | PAYROLL CHECK | R | 9/18/2015 | \$64.64 |
| 31147 | PAYROLL CHECK | R | 9/18/2015 | \$565.23 |
| 31148 | PAYROLL CHECK | R | 9/18/2015 | \$690.77 |
| 31149 | AFLAC | R | 9/21/2015 | \$590.16 |
| 31150 | GREAT WEST | R | 9/18/2015 | \$2,681.20 |
| 31151 | COLBY PUBLIC SCH. PENSION PLAN | R | 9/24/2015 | \$2,105.31 |
| 31152 | IDEA FOUNDATION OF COLBY, INC | R | 9/24/2015 | \$64.00 |
| 31153 | AMERIPRISE FINANCIAL SERVICES | R | 9/29/2015 | \$1,100.00 |
| 31154 | AXA EQUITABLE | R | 9/29/2015 | \$1,200.00 |
| 31155 | THRIVENT FINANCIAL LUTHERANS | R | 9/29/2015 | \$17.50 |
| 31156 | VERISIGHT TRUST COMPANY | R | 9/29/2015 | \$1,476.44 |
| 31157 | PAYROLL CHECK | R | 10/2/2015 | \$83.11 |
| 31158 | PAYROLL CHECK | R | 10/2/2015 | \$81.16 |
| 31159 | PAYROLL CHECK | R | 10/2/2015 | \$65.46 |
| 31160 | PAYROLL CHECK | R | 10/2/2015 | \$22.44 |
| 31161 | PAYROLL CHECK | R | 10/2/2015 | \$41.56 |
| 31162 | GREAT WEST | R | 10/2/2015 | \$3,141.33 |

OCTOBER 2015 BOARD MEETING

NICOLET NATIONAL BANK: MANUAL CHECKS: \$129,773.80

| | | | |
|------|-------------------------------|-----------|-------------|
| 1903 | WEA TRUST ADVANTAGE | 9/4/2015 | \$1,670.08 |
| 1904 | WEA TRUST ADVANTAGE | 9/18/2015 | \$1,713.31 |
| 1905 | EMPLOYEE BENEFITS CORPORATION | 9/18/2015 | \$1,595.08 |
| 1906 | NICOLET NATIONAL BANK | 9/4/2015 | \$41,325.46 |
| 1907 | NICOLET NATIONAL BANK | 9/18/2015 | \$49,230.63 |
| 1908 | WI DEPT OF REVENUE | 9/4/2015 | \$7,448.11 |
| 1909 | WI DEPT OF REVENUE | 9/18/2015 | \$8,412.01 |
| 1910 | EMPLOYEE BENEFITS CORPORATION | 9/30/2015 | \$4,272.60 |
| 1911 | EMPLOYEE BENEFITS CORPORATION | 9/30/2015 | \$9,783.74 |
| 1912 | EMPLOYEE BENEFITS CORPORATION | 9/30/2015 | \$154.36 |
| 1913 | EMPLOYEE BENEFITS CORPORATION | 9/30/2015 | \$3,687.37 |
| 1914 | EMPLOYEE BENEFITS CORPORATION | 9/30/2015 | \$481.05 |
| | | | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------|------------|----------------|---|-----------|----------------|--------------|
| 69891 | HARRY BABCOCK | 09/17/2015 | OFFICIAL | JV & V VOLLEYBALL 9-22-15 | 0 | 120.00 | 120.00 |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 120.00 | |
| 69892 | JOHN CLAUSNITZER | 09/17/2015 | OFFICIAL | C-TEAM FOOTBALL 9-24-15 | 0 | 72.00 | 72.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 72.00 | |
| 69893 | JOHN CLAUSNITZER | 09/17/2015 | OFFICIAL. | VARSITY FOOTBALL 9-25-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69894 | RICHARD HALOPKA | 09/17/2015 | OFFICIAL | JV FOOTBALL 9-21-15 | 0 | 71.00 | 71.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 71.00 | |
| 69895 | RICHARD HALOPKA | 09/17/2015 | OFFICIAL. | MS FOOTBALL 9-22-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69896 | PATRICK J HENRICHS | 09/17/2015 | OFFICIAL | JV FOOTBALL 9-21-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69897 | PATRICK J HENRICHS | 09/17/2015 | OFFICIAL. | C-TEAM FOOTBALL 9-24-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69898 | PATRICK J HENRICHS | 09/17/2015 | OFFICIAL.. | VARSITY FOOTBALL 9-25-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69899 | PAUL KNETTER | 09/17/2015 | OFFICIAL | JV FOOTBALL 9-21-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69900 | PAUL KNETTER | 09/17/2015 | OFFICIAL. | MS FOOTBALL 9-22-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69901 | PAUL KNETTER | 09/17/2015 | OFFICIAL.. | C-TEAM FOOTBALL 9-24-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69902 | DAVID E KOESTER | 09/17/2015 | OFFICIAL | VARSITY FOOTBALL 9-25-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69903 | MICHAEL LINDAU | 09/17/2015 | OFFICIAL | MS FOOTBALL 9-22-15 | 0 | 71.00 | 71.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|----------------|------------|----------------|---|-----------|----------------|--------------|
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 71.00 | |
| 69904 | MARCY MIRMAN | 09/17/2015 | OFFICIAL | JV & V VOLLEYBALL 9-22-15 | 0 | 120.00 | 120.00 |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 120.00 | |
| 69905 | BRAD PODEVELS | 09/17/2015 | OFFICIAL | JV FOOTBALL 9-21-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69906 | BRAD PODEVELS | 09/17/2015 | OFFICIAL. | MS FOOTBALL 9-22-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69907 | BRAD PODEVELS | 09/17/2015 | OFFICIAL.. | C-TEAM FOOTBALL 9-24-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69908 | DIANE SCHIRGER | 09/17/2015 | OFFICIAL | VARSITY SWIM 9-24-15 | 0 | 100.00 | 100.00 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 100.00 | |
| 69909 | MINDY WAGNER | 09/17/2015 | OFFICIAL | VARSITY SWIM 9-24-15 | 0 | 70.00 | 70.00 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 70.00 | |
| 69910 | TRENT WEIK | 09/17/2015 | OFFICIAL | VARSITY FOOTBALL 9-25-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69911 | MICHAEL WUDI | 09/17/2015 | OFFICIAL | VARSITY FOOTBALL 9-25-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69912 | SAM ZIER | 09/17/2015 | OFFICIAL | C-TEAM FOOTBALL 9-22-15 | 0 | 40.00 | 40.00 |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 40.00 | |

22 Computer Check(s) For a Total of 1,584.00

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|------------------------------|------------|----------------|--|------------|----------------|--------------|
| 69913 | CDW GOVERNMENT INC | 09/22/2015 | XW86850 | BELKIN MESSENGER BAG NOTEBOOK CARRYING CASES (10) | 1011516022 | 392.12 | 392.12 |
| 10 E 800 440 266000 000 | | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/NON-CAPITAL EQUI | | 392.12 | |
| 69914 | SAMUEL HARDER | 09/22/2015 | AUGUST 2015 | MOWED AND TRIMMED (NEILLSVILLE) | 0 | 100.00 | 100.00 |
| 10 E 900 310 253200 000 | | | | GENERAL FUND/OPERATION-SITES/PERSONAL SERVICES | | 100.00 | |
| 69915 | HEINEMANN | 09/22/2015 | 6518320 | leveled reading materials for classrooms | 3001516019 | 1,089.00 | 1,089.00 |
| 10 E 100 432 122000 141 | | | | GENERAL FUND/ENGLISH/LIBRARY BOOKS | | 1,089.00 | |
| 69916 | J W PEPPER & SON INC | 09/22/2015 | 07677982 | Music for High School Band | 5021516065 | 469.99 | 469.99 |
| 10 E 400 411 125500 000 | | | | GENERAL FUND/INSTRUMENTAL MUSIC/GENERAL SUPPLIES | | 469.99 | |
| 69917 | LAKESHORE LEARNING MATERIALS | 09/22/2015 | 4569910915 | LAMINATING MACHINE & POUCHES | 7001516006 | 246.07 | 246.07 |
| 27 E 050 411 152000 341 | | | | SPECIAL EDUC./EARLY CHILDHOOD/GENERAL SUPPLIES | | 97.72 | |
| 27 E 050 440 152000 341 | | | | SPECIAL EDUC./EARLY CHILDHOOD/NON-CAPITAL EQUIPMENT | | 148.35 | |
| 69918 | MARSHFIELD BOOK & STATIONARY | 09/22/2015 | 334281 | MAIN IDEA, CONTEXT CLUES, FILE POCKETS | 6011516010 | 17.22 | 261.93 |
| 27 E 200 411 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/GENERAL SUPP | | 8.64 | |
| 27 E 200 440 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/NON-CAPITAL | | 8.58 | |
| | | | 334282 | DK BLUE PORTFOLIOS | 5021516021 | 26.60 | |
| 10 E 800 411 120000 000 | | | | GENERAL FUND/REGULAR CURRICULUM/GENERAL SUPPLIES | | 26.60 | |
| | | | 334284 | BB SET, BANNER, PENCILS | 4001516037 | 36.32 | |
| 10 E 100 411 110000 000 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | | 36.32 | |
| | | | 334311 | DK BROWN CONSTRUCTION PAPER | 0 | 63.08 | |
| 10 E 100 411 110000 000 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | | 63.08 | |
| | | | 334338 | EASEL PADS | 0 | 112.42 | |
| 10 E 100 411 110000 000 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | | 112.42 | |
| | | | 334530 | RULERS | 0 | 6.29 | |
| 10 E 400 411 136000 000 | | | | GENERAL FUND/TECH ED/GENERAL SUPPLIES | | 6.29 | |
| 69919 | MCGRAW HILL HOLDINGS LLC | 09/22/2015 | 88079172001 | EVERYDAY MATH | 4001516044 | 631.20 | 807.72 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|--------------------------------------|-------------|------------|---|---|------------|----------------|--------------|
| STUDENT REFERENCE | | | | | | | |
| BOOKS GRADE 3 & 4 | | | | | | | |
| 10 E 100 470 110000 000 | | | GENERAL FUND/ELEMENTARY CURRICULUM/TEXTBKS/WORKBKS | | | 631.20 | |
| | | | 88099623001 | Everday Math | 5011516024 | 176.52 | |
| | | | | Spanish bundles, games kit, assessment handbook | | | |
| 10 E 200 470 120000 000 | | | GENERAL FUND/REGULAR CURRICULUM/TEXTBKS/WORKBKS | | | 176.52 | |
| 69920 PITNEY BOWES | | 09/22/2015 | 9864639-SP15 | DISTRICT OFFICE | 0 | 135.00 | 792.00 |
| | | | | POSTAGE METER | | | |
| 10 E 800 571 263300 000 | | | GENERAL FUND/PUBLIC INFORMATION/EQUIPMENT RENTAL | | | 135.00 | |
| | | | 9864647-SP15 | HIGH SCHOOL | 0 | 522.00 | |
| | | | | POSTAGE METER | | | |
| 10 E 800 571 263300 000 | | | GENERAL FUND/PUBLIC INFORMATION/EQUIPMENT RENTAL | | | 522.00 | |
| | | | 9864654-SP15 | ELEMENTARY | 0 | 135.00 | |
| | | | | POSTAGE METER | | | |
| 10 E 800 571 263300 000 | | | GENERAL FUND/PUBLIC INFORMATION/EQUIPMENT RENTAL | | | 135.00 | |
| 69921 RADISSON INN | | 09/22/2015 | CONF #JQF5XLK | 2015 WASCD FALL CONFERENCE ROOMS (3 ROOMS FOR 2 NIGHTS -- SEPT. 1 & OCT. 2, 2015) TAX EXEMPT | 0 | 594.00 | 594.00 |
| 10 E 200 342 221300 000 | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/EMPLOYEE TRAV | | | 475.20 | |
| 27 E 800 342 221300 341 | | | SPECIAL EDUC./INST. STAFF SERV. - TRAINING/EMPLOYEE TRA | | | 118.80 | |
| 69922 SECURITY FENCE & SUPPLY CO INC | | 09/22/2015 | 197777-2015-IN | SECURITY FENCE FOR GRANT'S GROUND SITE | 1011516019 | 3,450.00 | 3,450.00 |
| 21 E 800 551 253200 938 | | | SPECIAL PROJECTS/OPERATION-SITES/EQUIPMENT ADDITION | | | 3,450.00 | |
| 69923 SOCIAL STUDIES SCHOOL SERVICE | | 09/22/2015 | SI62215 | REPRODUCIBLES, CD-ROM, RESOURCE BOOKS | 5001516021 | 44.74 | 44.74 |
| 10 E 400 439 127000 000 | | | GENERAL FUND/SOCIAL STUDIES/OTHER MEDIA | | | 44.74 | |
| 69924 TIERNEY BROTHERS INC | | 09/22/2015 | 699779 | GOOGLE CHROME OS MANAGEMENT CONSOLE LICENSES | 1011516021 | 310.00 | 310.00 |
| 10 E 800 440 266000 000 | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/NON-CAPITAL EQUI | | | 310.00 | |

12 Computer Check(s) For a Total of 8,557.57

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------------------|------------|---|---------------------------------------|-----------|----------------|--------------|
| 69925 | GERALDINE BLAHA | 09/24/2015 | OFFICIAL | JV & VARSITY VOLLEYBALL 9-29-15 | 0 | 120.00 | 120.00 |
| 10 E 400 310 162121 000 | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | | 120.00 | |
| 69926 | JOHN CLAUSNITZER | 09/24/2015 | OFFICIAL | JV FOOTBALL 9-28-15 | 0 | 71.00 | 71.00 |
| 10 E 400 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 71.00 | |
| 69927 | THE DIRKS GROUP, LLC | 09/24/2015 | DG22686 | ON-SITE SUPPORT | 0 | 1,782.00 | 1,782.00 |
| 10 E 800 310 266000 000 | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/PERSONAL SERVICE | | | 1,782.00 | |
| 69928 | BILL FLINK | 09/24/2015 | TIMER | HS SWIM MEET 9/17/15 | 0 | 9.00 | 9.00 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 9.00 | |
| 69929 | TINA FLINK | 09/24/2015 | TIMER | HS SWIM MEET 9/17/15 | 0 | 9.00 | 9.00 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 9.00 | |
| 69930 | PATRICK J HENRICHS | 09/24/2015 | OFFICIAL | JV FOOTBALL 9-28-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 55.00 | |
| 69931 | JERRY HULL | 09/24/2015 | COMPUTER | MS SWIM MEET 9/15/15 | 0 | 18.00 | 31.50 |
| 10 E 200 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 18.00 | |
| | | | COMPUTER. | HS SWIM MEET 9/17/15 | 0 | 13.50 | |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 13.50 | |
| 69932 | TIM KAPFHAMER | 09/24/2015 | TIMER | HS SWIM MEET 9/17/15 | 0 | 9.00 | 9.00 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 9.00 | |
| 69933 | KAUFMAN, CELESTE A | 09/24/2015 | REIMBURSEMENT | SEPT 2015 MILEAGE & DPI LICENSE | 0 | 79.14 | 79.14 |
| 27 E 800 341 256751 011 | | | SPECIAL EDUC./EEN PUPIL TRANSPORTATION/PUPIL TRAVEL | | | 4.14 | |
| 27 E 050 940 159100 347 | | | SPECIAL EDUC./EEN AIDES/DUES & FEES | | | 75.00 | |
| 69934 | PAUL KNETTER | 09/24/2015 | OFFICIAL | JV FOOTBALL 9-28-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 55.00 | |
| 69935 | PROVISION PARTNERS COOPERATIVE | 09/24/2015 | GAS | GAS CHARGES AUGUST 2015 | 0 | 421.30 | 421.30 |
| 10 E 800 348 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/VEHICLE FUEL | | | 337.30 | |
| 10 E 400 348 162210 000 | | | GENERAL FUND/FOOTBALL/VEHICLE FUEL | | | 39.00 | |
| 10 E 400 348 162308 000 | | | GENERAL FUND/BOYS/GIRLS XC/VEHICLE FUEL | | | 45.00 | |

SCHOOL DISTRICT OF COLBY
Check Summary

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------------------|------------|---|---------------------------------------|------------|----------------|--------------|
| 69936 | ANITA SCHMEISER | 09/24/2015 | TIMER | HS SWIM MEET 9/17/15 | 0 | 9.00 | 9.00 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 9.00 | |
| 69937 | SCHINDLER ELEVATOR CORPORATION | 09/24/2015 | 7152190656 | SERVICED ELEVATOR AT NEILLSVILLE | 0 | 525.00 | 525.00 |
| 10 E 900 320 254300 000 | | | GENERAL FUND/MAINTENANCE-BUILDINGS/PROPERTY SERVICE | | | 525.00 | |
| 69938 | KATHLEEN SCHWOCH | 09/24/2015 | MEDICAL | | 0 | 1,250.83 | 1,250.83 |
| 10 E 800 290 292000 000 | | | GENERAL FUND/OTHER RETIREE PAYMENTS/OTHER EMPLOYEE BENE | | | 1,250.83 | |
| 69939 | SCHOLASTIC | 09/24/2015 | M5569994 6 | Scholastic News Grade 4 | 4001516039 | 391.89 | 1,742.70 |
| 10 E 100 411 110000 000 | | | GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | | | 391.89 | |
| 10 E 200 411 122000 000 | | | M5602515 8 Scope | | 5011516005 | 296.67 | |
| | | | GENERAL FUND/ENGLISH/GENERAL SUPPLIES | | | 296.67 | |
| 27 E 200 411 158100 341 | | | M5646902 6 Dynamath | | 6001516041 | 76.89 | |
| | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/GENERAL SUPP | | | 76.89 | |
| 10 E 400 411 127000 000 | | | M5646914 1 Scholastic New York Times UpFront | | 5001516019 | 273.63 | |
| | | | GENERAL FUND/SOCIAL STUDIES/GENERAL SUPPLIES | | | 273.63 | |
| 27 E 400 411 158100 341 | | | M5646918 2 Junior Scholastic - Current Events. | | 6001516045 | 110.22 | |
| | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/GENERAL SUPP | | | 110.22 | |
| 10 E 100 411 110000 000 | | | M5647039 6 Scholastic News Grade 2 | | 4001516030 | 104.50 | |
| 10 E 200 411 126000 000 | | | GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | | | 104.50 | |
| 10 E 200 411 122000 000 | | | M5647120 4 SuperScience | | 5011516017 | 192.23 | |
| | | | GENERAL FUND/SCIENCE/GENERAL SUPPLIES | | | 192.23 | |
| 10 E 200 411 122000 000 | | | M5649612 8 SCOPE | | 5011516009 | 296.67 | |
| | | | GENERAL FUND/ENGLISH/GENERAL SUPPLIES | | | 296.67 | |
| 69940 | JUDY SWEDA | 09/24/2015 | TIMER | HS SWIM MEET 9/17/15 | 0 | 9.00 | 9.00 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 9.00 | |
| 69941 | TDS TELECOM | 09/24/2015 | 9/22/15-10/21/15 | NEILLSVILLE | 0 | 108.62 | 108.62 |
| 10 E 900 355 263300 000 | | | GENERAL FUND/PUBLIC INFORMATION/TELEPHONE | | | 108.62 | |
| 69942 | CLIFTON THOMPSON | 09/24/2015 | OFFICIAL | JV & VARISTY VOLLEYBALL 9-29-15 | 0 | 120.00 | 120.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|----------------------------|------------|-----------------|---|-----------------|----------------|--------------|
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 120.00 | |
| 69943 | TRUGREEN PROCESSING CENTER | 09/24/2015 | 38922398 | LAWN SERVICE | 0 | 375.00 | 424.00 |
| | | | | FOOTBALL FIELD | | | |
| 10 E 800 320 254200 000 | | | | GENERAL FUND/MAINTENANCE-SITES/PROPERTY SERVICE | | 375.00 | |
| | | | 38926850 | LAWN SERVICE - | 0 | 49.00 | |
| | | | | BASEBALL INFIELD | | | |
| 10 E 800 320 254200 000 | | | | GENERAL FUND/MAINTENANCE-SITES/PROPERTY SERVICE | | 49.00 | |
| 69944 | WE ENGERGIES | 09/24/2015 | ADAMS ST HOUSE | 8/13/15-9/15/15 | 0 | 13.55 | 745.01 |
| 10 E 800 331 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | | 13.55 | |
| | | | | ELEMENTARY SCHOOL | 8/13/15-9/15/15 | 0 | 45.26 |
| 10 E 800 331 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | | 45.26 | |
| | | | | GREENHOUSE | 8/13/15-9/15/15 | 0 | 55.03 |
| 10 E 800 331 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | | 55.03 | |
| | | | | HIGH SCHOOL BACK | 8/13/15-9/15/15 | 0 | 258.54 |
| 10 E 800 331 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | | 258.54 | |
| | | | | HIGH SCHOOL FRONT | 8/13/15-9/14/15 | 0 | 319.85 |
| 10 E 800 331 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | | 319.85 | |
| | | | | MIDDLE SCHOOL | 8/13/15-9/15/15 | 0 | 24.73 |
| 10 E 800 331 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | | 24.73 | |
| | | | | SPENCE ST OFFICE | 8/13/15-9/15/15 | 0 | 28.05 |
| 10 E 800 331 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | | 28.05 | |
| 69945 | KRIS WEHRMAN | 09/24/2015 | TIMER | HS SWIM MEET | 0 | 9.00 | 9.00 |
| | | | | 9/17/15 | | | |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 9.00 | |
| 69946 | WILLETT, DEAN A | 09/24/2015 | REIMBURSEMENT | WORK SHOES | 0 | 100.00 | 100.00 |
| 10 E 800 420 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/APPAREL | | 100.00 | |
| 69947 | XCEL ENERGY | 09/24/2015 | 8/17/15-9/16/15 | NEILLSVILLE | 0 | 637.03 | 637.03 |
| 10 E 900 336 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/ELECTRICITY OTHER T | | 637.03 | |
| 69948 | SAM ZIER | 09/24/2015 | OFFICIAL | C-TEAM VOLLEYBALL | 0 | 40.00 | 40.00 |
| | | | | 9-29-15 | | | |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 40.00 | |

24 Computer Check(s) For a Total of 8,362.13

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05.15.06.00.00-010033

SCHOOL DISTRICT OF COLBY
Check Summary

2:33 PM 09/28/15
PAGE: 1

| Check Nbr Vendor Name | Check Date Invoice Number | Invoice Desc | PO Number Invoice Amount | Check Amount |
|-------------------------|----------------------------|---|--------------------------|--------------|
| 69949 WEBIT | 09/28/2015 DORA SZEMBORSKI | 2015 WEBIT MEMBER CONVENTION REGISTRATION | 0 150.00 | 150.00 |
| 10 E 400 310 221300 000 | | GENERAL FUND/INST. STAFF SERV. - TRAINING/PERSONAL SERV | 150.00 | |
| | 1 | Computer | Check(s) For a Total of | 150.00 |

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SCHOOL DISTRICT OF COLBY
Check Summary

11:50 AM 09/29/15
PAGE: 1

Check Nbr Vendor Name

69950 WEBIT

Check Date Invoice Number

09/29/2015 DORA SZEMBORSKI

Invoice Desc

PROFESSIONAL
MEMBERSHIP
2015-2016
WISCONSIN
EDUCATORS OF
BUSINESS &
INFORMATION
TECHNOLOGY

PO Number Invoice Amount Check Amount

0 55.00 55.00

GENERAL FUND/INST. STAFF SERV. - TRAINING/DUES & FEES 55.00

10 E 400 940 221300 000

1 Computer

Check(s) For a Total of

55.00

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|---------------------------|------------|---|-------------------|-----------|----------------|--------------|
| 69951 | GERRY ANDERS | 09/30/2015 | REIMBURSEMENT | MATERIALS | 0 | 24.17 | 24.17 |
| | | | | PURCHASED FOR AG | | | |
| | | | | CLASS | | | |
| 10 E 400 411 131000 000 | | | GENERAL FUND/AGRICULTURE/GENERAL SUPPLIES | | | 24.17 | |
| 69952 | WISCONSIN | 09/30/2015 | 9/8/15-9/17/15 | STW (363 MINUTES) | 0 | 36.30 | 36.30 |
| | | | | PINE RIDGE | | | |
| 27 E 800 185 138200 341 | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | | 36.30 | |
| 69953 | CHARTER COMMUNICATIONS | 09/30/2015 | 10/1/15-10/31/15 | OPTICAL ETHR | 0 | 699.56 | 699.56 |
| | | | | INTRA | | | |
| 10 E 800 358 266000 000 | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/ON-LINE COMMUNIC | | | 699.56 | |
| 69954 | DELTA DENTAL OF WISCONSIN | 09/30/2015 | 836155 | OCTOBER 2015 | 0 | 9,434.76 | 9,471.98 |
| 10 L 000 000 811632 000 | | | GENERAL FUND/DENTAL INS. | | | 9,434.76 | |
| | | | 836156 | OCTOBER 2015 | 0 | 37.22 | |
| | | | | COBRA | | | |
| 10 L 000 000 811632 000 | | | GENERAL FUND/DENTAL INS. | | | 37.22 | |
| 69955 | ECONOMICS WISCONSIN | 09/30/2015 | DORA SZEMBORSKI | POS BUS: GM 9TH | 0 | 95.00 | 95.00 |
| | | | | ANNUAL GET YOUR | | | |
| | | | | STUDENTS PUMPED | | | |
| | | | | UP ON PERSONAL | | | |
| | | | | FINANCE | | | |
| | | | | CONFERENCE | | | |
| | | | | (OCTOBER 16, | | | |
| | | | | 2015) | | | |
| 10 E 800 310 139000 401 | | | GENERAL FUND/OTHER VOC.EMPLOYABILITY SKILLS/PERSONAL SE | | | 95.00 | |
| 69956 | BILL FLINK | 09/30/2015 | TIMER | HS SWIM MEET | 0 | 13.50 | 13.50 |
| | | | | 9/24/15 | | | |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 13.50 | |
| 69957 | TINA FLINK | 09/30/2015 | TIMER | HS SWIM MEET | 0 | 13.50 | 13.50 |
| | | | | 9/24/15 | | | |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 13.50 | |
| 69958 | JERRY HULL | 09/30/2015 | COMPUTER | HS SWIM MEET | 0 | 13.50 | 13.50 |
| | | | | 9/24/15 | | | |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 13.50 | |
| 69959 | TIM KAPFHAMER | 09/30/2015 | TIMER | HS SWIM MEET | 0 | 13.50 | 13.50 |
| | | | | 9/24/15 | | | |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 13.50 | |
| 69960 | WISCONSIN | 09/30/2015 | 9/15/15-9/18/15 | STW (313 MINUTES) | 0 | 20.86 | 20.86 |
| | | | | BACK TO BLISS | | | |
| 27 E 800 185 138200 341 | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | | 20.86 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------------------------|------------|------------------|---|-----------|----------------|--------------|
| 69961 | MISSISSIPPI WELDERS SUPPLY CO | 09/30/2015 | 2075651 | COMPRESSED GASES, BRUSHES, REGULATOR | 0 | 424.95 | 424.95 |
| 10 E 400 411 136000 000 | | | | GENERAL FUND/TECH ED/GENERAL SUPPLIES | | 424.95 | |
| 69962 | TREVON NEUBERGER | 09/30/2015 | 9/8/15-9/18/15 | STUDENT KITCHEN WORKER (516 MINUTES) | 0 | 34.40 | 34.40 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 34.40 | |
| 69963 | NICHIA, ROBERTA | 09/30/2015 | 9/10/15-9/18/15 | STUDENT KITCHEN WORKER (394 MINUTES) | 0 | 39.40 | 39.40 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 39.40 | |
| 69964 | ALEX PEPLINSKI | 09/30/2015 | 9/14/15-9/17/15 | STW (175 MINUTES) | 0 | 17.51 | 41.71 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 17.51 | |
| | | | 9/8/15-9/18/15 | STUDENT KITCHEN WORKER (242 MINUTES) | 0 | 24.20 | |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 24.20 | |
| 69965 | AUSTIN PEPLINSKI | 09/30/2015 | 9/8/15-9/18/15 | STUDENT KITCHEN WORKER (264 MINUTES) | 0 | 26.40 | 26.40 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 26.40 | |
| 69966 | JILL PUGH | 09/30/2015 | COMMUNITY OUTING | 8 STUDENT LUNCHES & 1 STUDENT ENTRANCE FEES | 0 | 60.00 | 60.00 |
| 27 E 400 415 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/FOOD | | 48.00 | |
| 27 E 400 940 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/DUES & FEES | | 12.00 | |
| 69967 | RMM SOLUTIONS INC | 09/30/2015 | 48939 | SUPPORT | 0 | 39.60 | 39.60 |
| 10 E 800 310 266000 000 | | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/PERSONAL SERVICE | | 39.60 | |
| 69968 | ANITA SCHMEISER | 09/30/2015 | TIMER | HS SWIM MEET 9/24/15 | 0 | 13.50 | 13.50 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 13.50 | |
| 69969 | BRANNA SCHREFFLER | 09/30/2015 | 9/2/15-9/3/15 | STW (240 MINUTES) BACK-TO-BLISS | 0 | 24.00 | 129.00 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 24.00 | |
| | | | 9/8/15-9/17/15 | STW (1050 MINUTES) BACK-TO-BLISS | 0 | 105.00 | |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 105.00 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-----------------------------|------------|---|-------------------|-----------|----------------|--------------|
| 69970 | MICHAEL SIERACKI | 09/30/2015 | REIMBURSEMENT | LAB SUPPLIES | 0 | 16.30 | 16.30 |
| 10 E 400 411 126000 000 | | | GENERAL FUND/SCIENCE/GENERAL SUPPLIES | | | 16.30 | |
| 69971 | SPROTTER, PAUL | 09/30/2015 | 9/14/15-9/18/15 | STW (300 MINUTES) | 0 | 30.00 | 30.00 |
| | | | | ABBOTSFORD | | | |
| | | | | LIBRARY | | | |
| 27 E 800 185 138200 341 | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | | 30.00 | |
| 69972 | JUDY SWEDA | 09/30/2015 | TIMER | HS SWIM MEET | 0 | 13.50 | 13.50 |
| | | | | 9/24/15 | | | |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 13.50 | |
| 69973 | VERIZON WIRELESS | 09/30/2015 | 9752401767 | CELL PHONES | 0 | 71.48 | 162.41 |
| 10 E 800 355 263300 000 | | | GENERAL FUND/PUBLIC INFORMATION/TELEPHONE | | | 71.48 | |
| | | | 9752401768 | WIRELESS/MIFIS | 0 | 90.93 | |
| 10 E 800 355 263300 000 | | | GENERAL FUND/PUBLIC INFORMATION/TELEPHONE | | | 90.93 | |
| 69974 | VOGEL, ANDREW J | 09/30/2015 | 9/14/15-9/17/15 | STW (767 MINUTES) | 0 | 76.70 | 208.90 |
| 27 E 800 185 138200 341 | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | | 76.70 | |
| | | | 9/21/15-9/24/15 | STW (754 MINUTES) | 0 | 75.40 | |
| 27 E 800 185 138200 341 | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | | 75.40 | |
| | | | 9/8/15-9/10/15 | STW (568 MINUTES) | 0 | 56.80 | |
| 27 E 800 185 138200 341 | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | | 56.80 | |
| 69975 | WIS ATHLETIC DIRECTORS ASSN | 09/30/2015 | JIM HAGEN | CONFERENCE | 0 | 270.00 | 270.00 |
| | | | | REGISTRATION & | | | |
| | | | | WADA MEMBERSHIP | | | |
| 10 E 800 310 221300 916 | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/PERSONAL SERV | | | 270.00 | |
| 69976 | WALSWORTH | 09/30/2015 | 285904 | YEARBOOK BALANCE | 0 | 1,628.96 | 1,628.96 |
| 10 E 400 354 132000 000 | | | GENERAL FUND/BUSINESS EDUCATION/PRINTING & BINDING | | | 1,628.96 | |
| 69977 | Vendor Continued Void | 09/30/2015 | | | | | 0.00 |
| 69978 | Vendor Continued Void | 09/30/2015 | | | | | 0.00 |
| 69979 | WEA INSURANCE | 09/30/2015 | 596420 | OCTOBER LONG TERM | 0 | 1,452.80 | 1,452.80 |
| | | | | DISABILITY | | | |
| 10 L 000 000 811200 000 | | | GENERAL FUND/A/P ACCRUAL | | | 943.12 | |
| 10 E 800 251 120000 000 | | | GENERAL FUND/REGULAR CURRICULUM/INCOME PROTECTION INSUR | | | -13.08 | |
| 10 E 800 251 222000 000 | | | GENERAL FUND/EDUCATIONAL MEDIA/INCOME PROTECTION INSURA | | | 41.27 | |
| 10 E 800 251 223910 000 | | | GENERAL FUND/READING SPECIALIST/INCOME PROTECTION INSUR | | | 11.11 | |
| 10 E 800 251 232100 000 | | | GENERAL FUND/OFFICE OF SUPERINTENDENT/INCOME PROTECTION | | | 46.40 | |
| 10 E 800 251 252000 000 | | | GENERAL FUND/FISCAL/INCOME PROTECTION INSURANCE | | | -3.03 | |
| 10 E 800 251 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/INCOME PROTECTION I | | | 52.59 | |
| 27 L 000 000 811200 000 | | | SPECIAL EDUC./A/P ACCRUAL | | | -1,141.04 | |
| 27 E 100 251 158100 011 | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/INCOME PROTE | | | 47.56 | |
| 27 E 400 251 158100 011 | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/INCOME PROTE | | | 86.81 | |
| 27 E 800 251 156600 011 | | | SPECIAL EDUC./SPEECH/LANGUAGE/INCOME PROTECTION INSURAN | | | 35.83 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------|------------|----------------|---|-----------|----------------|--------------|
| 27 E 800 251 215000 011 | | | | SPECIAL EDUC./PSYCHOLOGICAL SERVICES/INCOME PROTECTION | | 17.77 | |
| 27 E 800 251 223300 011 | | | | SPECIAL EDUC./EEN DIRECTOR/INCOME PROTECTION INSURANCE | | 12.19 | |
| 50 L 000 000 811200 000 | | | | FOOD SERVICE FUND/A/P ACCRUAL | | -197.92 | |
| 50 E 800 251 257220 000 | | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/INCOME PRO | | 17.52 | |
| 27 E 200 251 158100 011 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/INCOME PROTE | | 18.68 | |
| 10 E 050 251 110000 000 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/INCOME PROTECTION IN | | 19.97 | |
| 10 E 800 251 215000 000 | | | | GENERAL FUND/PSYCHOLOGICAL SERVICES/INCOME PROTECTION I | | 3.39 | |
| 10 E 100 251 110000 000 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/INCOME PROTECTION IN | | 637.74 | |
| 10 E 100 251 110000 332 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/INCOME PROTECTION IN | | 76.88 | |
| 10 E 100 251 110000 365 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/INCOME PROTECTION IN | | 12.93 | |
| 10 E 200 251 120000 000 | | | | GENERAL FUND/REGULAR CURRICULUM/INCOME PROTECTION INSUR | | 124.52 | |
| 10 E 200 241 143000 000 | | | | GENERAL FUND/PHYSICAL EDUCATION/MEDICAL | | 12.47 | |
| 10 E 200 251 141000 000 | | | | GENERAL FUND/HEALTH/INCOME PROTECTION INSURANCE | | 8.32 | |
| 10 E 100 251 143000 000 | | | | GENERAL FUND/PHYSICAL EDUCATION/INCOME PROTECTION INSUR | | 18.26 | |
| 10 E 100 251 213000 000 | | | | GENERAL FUND/PUPIL SERVICES - GUIDANCE/INCOME PROTECTIO | | 18.22 | |
| 27 E 100 251 213000 011 | | | | SPECIAL EDUC./PUPIL SERVICES - GUIDANCE/INCOME PROTECTI | | 2.02 | |
| 10 E 200 251 122000 141 | | | | GENERAL FUND/ENGLISH/INCOME PROTECTION INSURANCE | | 21.61 | |
| 10 E 100 251 122000 141 | | | | GENERAL FUND/ENGLISH/INCOME PROTECTION INSURANCE | | 35.51 | |
| 10 E 901 251 122000 141 | | | | GENERAL FUND/ENGLISH/INCOME PROTECTION INSURANCE | | 7.75 | |
| 10 E 100 251 124000 141 | | | | GENERAL FUND/MATHEMATICS/INCOME PROTECTION INSURANCE | | 9.96 | |
| 10 E 100 251 121000 000 | | | | GENERAL FUND/ART/INCOME PROTECTION INSURANCE | | 19.64 | |
| 10 E 200 251 121000 000 | | | | GENERAL FUND/ART/INCOME PROTECTION INSURANCE | | 8.93 | |
| 10 E 400 251 121000 000 | | | | GENERAL FUND/ART/INCOME PROTECTION INSURANCE | | 8.93 | |
| 10 E 400 251 124000 000 | | | | GENERAL FUND/MATHEMATICS/INCOME PROTECTION INSURANCE | | 40.75 | |
| 10 E 100 251 125100 000 | | | | GENERAL FUND/MUSICAL GENERAL/INCOME PROTECTION INSURANC | | 15.04 | |
| 10 E 200 241 125400 000 | | | | GENERAL FUND/VOCAL MUSIC/MEDICAL | | 8.63 | |
| 10 E 400 251 125400 000 | | | | GENERAL FUND/VOCAL MUSIC/INCOME PROTECTION INSURANCE | | 8.63 | |
| 10 E 200 251 125500 000 | | | | GENERAL FUND/INSTRUMENTAL MUSIC/INCOME PROTECTION INSUR | | 6.24 | |
| 10 E 400 251 125500 000 | | | | GENERAL FUND/INSTRUMENTAL MUSIC/INCOME PROTECTION INSUR | | 6.24 | |
| 10 E 400 251 126000 000 | | | | GENERAL FUND/SCIENCE/INCOME PROTECTION INSURANCE | | 38.04 | |
| 10 E 400 251 127000 000 | | | | GENERAL FUND/SOCIAL STUDIES/INCOME PROTECTION INSURANCE | | -0.27 | |
| 10 E 400 251 122000 000 | | | | GENERAL FUND/ENGLISH/INCOME PROTECTION INSURANCE | | 36.62 | |
| 10 E 800 251 123000 000 | | | | GENERAL FUND/FOREIGN LANGUAGE/INCOME PROTECTION INSURAN | | 19.37 | |
| 10 E 400 251 132000 000 | | | | GENERAL FUND/BUSINESS EDUCATION/INCOME PROTECTION INSUR | | -6.44 | |
| 10 E 100 251 132000 000 | | | | GENERAL FUND/BUSINESS EDUCATION/INCOME PROTECTION INSUR | | -3.22 | |
| 10 E 200 251 132000 000 | | | | GENERAL FUND/BUSINESS EDUCATION/INCOME PROTECTION INSUR | | -3.22 | |
| 10 E 400 251 131000 000 | | | | GENERAL FUND/AGRICULTURE/INCOME PROTECTION INSURANCE | | 10.30 | |
| 10 E 200 251 131000 000 | | | | GENERAL FUND/AGRICULTURE/INCOME PROTECTION INSURANCE | | 2.58 | |
| 10 E 100 251 241000 000 | | | | GENERAL FUND/OFFICE OF PRINCIPAL/INCOME PROTECTION INSU | | 14.50 | |
| 10 E 200 251 241000 000 | | | | GENERAL FUND/OFFICE OF PRINCIPAL/INCOME PROTECTION INSU | | 45.54 | |
| 10 E 400 251 241000 000 | | | | GENERAL FUND/OFFICE OF PRINCIPAL/INCOME PROTECTION INSU | | 46.46 | |
| 10 E 400 251 135000 000 | | | | GENERAL FUND/FAMILY & CONSUMER EC/INCOME PROTECTION INS | | 3.25 | |
| 10 E 200 251 135000 000 | | | | GENERAL FUND/FAMILY & CONSUMER EC/INCOME PROTECTION INS | | 3.25 | |
| 10 E 800 251 110000 341 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/INCOME PROTECTION IN | | 9.32 | |
| 27 E 100 251 159100 011 | | | | SPECIAL EDUC./EEN AIDES/INCOME PROTECTION INSURANCE | | 33.81 | |
| 27 E 200 251 159100 011 | | | | SPECIAL EDUC./EEN AIDES/INCOME PROTECTION INSURANCE | | 32.66 | |
| 27 E 400 251 159100 011 | | | | SPECIAL EDUC./EEN AIDES/INCOME PROTECTION INSURANCE | | 25.67 | |
| 10 E 400 251 141000 000 | | | | GENERAL FUND/HEALTH/INCOME PROTECTION INSURANCE | | 3.97 | |
| 10 E 400 251 143000 000 | | | | GENERAL FUND/PHYSICAL EDUCATION/INCOME PROTECTION INSUR | | 10.20 | |
| 27 E 050 251 152000 011 | | | | SPECIAL EDUC./EARLY CHILDHOOD/INCOME PROTECTION INSURAN | | 22.28 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------|------------|----------------|---|-------------------------|----------------|--------------|
| 10 E 400 251 136000 000 | | | | GENERAL FUND/TECH ED/INCOME PROTECTION INSURANCE | | -22.88 | |
| 10 E 200 251 136000 000 | | | | GENERAL FUND/TECH ED/INCOME PROTECTION INSURANCE | | -5.32 | |
| 10 E 400 251 213000 000 | | | | GENERAL FUND/PUPIL SERVICES - GUIDANCE/INCOME PROTECTIO | | 18.47 | |
| 27 E 200 251 159100 341 | | | | SPECIAL EDUC./EEN AIDES/INCOME PROTECTION INSURANCE | | 7.45 | |
| 27 E 400 251 213000 011 | | | | SPECIAL EDUC./PUPIL SERVICES - GUIDANCE/INCOME PROTECTI | | 2.05 | |
| 69980 KRIS WEHRMAN | | 09/30/2015 | TIMER | HS SWIM MEET | 0 | 13.50 | 13.50 |
| | | | | 9/24/15 | | | |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 13.50 | |
| | | | 30 | Computer | Check(s) For a Total of | | 15,007.20 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------------|------------|----------------|---|-----------|----------------|--------------|
| 69981 | DALE CEJKA | 10/01/2015 | OFFICIAL | Varsity Football 10-9-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69982 | WENDY FIX | 10/01/2015 | OFFICIAL | Varsity Swim 10-8-15 | 0 | 106.00 | 106.00 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 106.00 | |
| 69983 | JAMES HALUSKA JR | 10/01/2015 | OFFICIAL | Varsity Football 10-9-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69984 | RICHARD HALOPKA | 10/01/2015 | OFFICIAL | MS Football 10-6-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69985 | RICHARD HALOPKA | 10/01/2015 | OFFICIAL | C-Team Football 10-8-15 | 0 | 71.00 | 71.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 71.00 | |
| 69986 | PATRICK J HENRICH | 10/01/2015 | OFFICIAL | C-Team Football 10-8-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69987 | KYLE HESCHKE | 10/01/2015 | OFFICIAL | Varsity Football 10-9-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69988 | CAROL E HUF | 10/01/2015 | OFFICIAL | Varsity Swim 10-6-15 | 0 | 100.00 | 100.00 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 100.00 | |
| 69989 | PAUL JOHNSON | 10/01/2015 | OFFICIAL | Cross Country 10-10-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162308 000 | | | | GENERAL FUND/BOYS/GIRLS XC/PERSONAL SERVICES | | 85.00 | |
| 69990 | PAUL KNETTER | 10/01/2015 | CLOCK | Varsity Volleyball 9-29-15 | 0 | 18.00 | 72.00 |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 18.00 | |
| | | | CLOCK. | Varsity Volleyball 9-15-15 | 0 | 18.00 | |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 18.00 | |
| | | | CLOCK.. | Varsity Volleyball 9-10-15 | 0 | 18.00 | |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 18.00 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------|------------|----------------|---|-----------|----------------|--------------|
| | | | CLOCK... | Varsity Volleyball 9-8-15 | 0 | 18.00 | |
| 10 E 400 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 18.00 | |
| 69991 PAUL KNETTER | | 10/01/2015 | OFFICIAL | MS FOOTBALL 10-6-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69992 PAUL KNETTER | | 10/01/2015 | OFFICIAL. | C-TEAM FOOTBALL 10-8-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 69993 KOLDEN, STEVEN E | | 10/01/2015 | MILEAGE | JULY, AUGUST & SEPTEMBER 2015 | 0 | 598.00 | 598.00 |
| 10 E 800 342 232100 000 | | | | GENERAL FUND/OFFICE OF SUPERINTENDENT/EMPLOYEE TRAVEL & | | 598.00 | |
| 69994 MICHAEL LINDAU | | 10/01/2015 | OFFICIAL | MS FOOTBALL 10-6-15 | 0 | 71.00 | 71.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 71.00 | |
| 69995 MICHAEL LINDAU | | 10/01/2015 | OFFICIAL. | Varsity FOOTBALL 10-9-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69996 PAUL MIRMAN | | 10/01/2015 | OFFICIAL | Varsity FOOTBALL 10-9-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 69997 RENAE O'KONSKI | | 10/01/2015 | OFFICIAL | MS VOLLEYBALL 10-6-15 | 0 | 63.00 | 63.00 |
| 10 E 200 310 162121 000 | | | | GENERAL FUND/GIRLS VOLLEYBALL/PERSONAL SERVICES | | 63.00 | |
| 69998 PENRY, SAMANTHA R | | 10/01/2015 | REIMBURSEMENT | MILEAGE CCOT MEETING | 0 | 46.00 | 46.00 |
| 27 E 800 342 223300 341 | | | | SPECIAL EDUC./EEN DIRECTOR/EMPLOYEE TRAVEL & EXP. | | 46.00 | |
| 69999 BRAD PODEVELS | | 10/01/2015 | OFFICIAL | MS FOOTBALL 10-6-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 70000 BRAD PODEVELS | | 10/01/2015 | OFFICIAL. | C-TEAM FOOTBALL 10-8-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 70001 MINDY WAGNER | | 10/01/2015 | OFFICIAL | Varsity SWIM 10-6-15 | 0 | 70.00 | 70.00 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 70.00 | |
| 70002 MINDY WAGNER | | 10/01/2015 | OFFICIAL. | Varsity SWIM 10-8-15 | 0 | 70.00 | 70.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------|------------|-----------------|---|-------------------------|----------------|--------------|
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 70.00 | |
| 70003 XCEL ENERGY | | 10/01/2015 | 8/15/15-9/14/15 | AUTO PROTECTIVE LGT | 0 | 46.72 | 46.72 |
| 10 E 800 336 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/ELECTRICITY OTHER T | | 46.72 | |
| | | | | 23 Computer | Check(s) For a Total of | | 2,153.72 |

SCHOOL DISTRICT OF COLBY
Check Summary

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------------------------|------------|---------------------------------|-------------------|-------------------------|----------------|--------------|
| 70004 | AMERIPRISE FINANCIAL SERVICES | 10/01/2015 | TSA | EMPLOYER PAID | 0 | 525.00 | 525.00 |
| | | | | TSA/PAYROLL DATES | | | |
| | | | | 09/18/15 | | | |
| 10 L 000 000 811675 000 | | | GENERAL FUND/TSA EMPLOYER PAID | | | 350.00 | |
| 27 L 000 000 811675 000 | | | SPECIAL EDUC./TSA EMPLOYER PAID | | | 175.00 | |
| | | | 1 | Computer | Check(s) For a Total of | | 525.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------|------------|--------------------------------|---------------------------------------|-------------------------|----------------|--------------|
| 70005 | THRIVENT FINANCIAL | 10/01/2015 | SPINDLER | TSA EMPLOYER PAID - SEPTEMBER 2015 | 0 | 140.00 | 315.00 |
| 10 L 000 000 811675 000 | | | GENERAL FUND/TSA EMPLOYER PAID | | | 140.00 | |
| | | | UNDERWOOD | TSA EMPLOYER PAID - SEPTEMBER 2015 | 0 | 175.00 | |
| 10 L 000 000 811675 000 | | | GENERAL FUND/TSA EMPLOYER PAID | | | 175.00 | |
| | | | | 1 Computer | Check(s) For a Total of | | 315.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------------------|------------|-------------------------------------|----------------------------------|-----------|----------------|--------------|
| 70006 | WISCONSIN EDUCATORS TAX | 10/01/2015 | ARCHAMBO | TSA EMPLOYER PAID - SEPTEMBER | 0 | 175.00 | 1,050.00 |
| 10 L 000 000 811675 000 | | | GENERAL FUND/TSA EMPLOYER PAID | | | 175.00 | |
| | | | HANSON | TSA EMPLOYER PAID - SEPTEMBER | 0 | 175.00 | |
| 27 L 000 000 811675 000 | | | SPECIAL EDUC./TSA EMPLOYER PAID | | | 175.00 | |
| | | | KILTY | TSA EMPLOYER PAID - SEPTEMBER | 0 | 175.00 | |
| 50 L 000 000 811675 000 | | | FOOD SERVICE FUND/TSA EMPLOYER PAID | | | 175.00 | |
| | | | STEWART | TSA EMPLOYER PAID - SEPTEMBER | 0 | 175.00 | |
| 10 L 000 000 811675 000 | | | GENERAL FUND/TSA EMPLOYER PAID | | | 175.00 | |
| | | | UNDERWOOD | TSA EMPLOYER PAID - SEPTEMBER | 0 | 175.00 | |
| 10 L 000 000 811675 000 | | | GENERAL FUND/TSA EMPLOYER PAID | | | 175.00 | |
| | | | WILCZEK | TSA EMPLOYER PAID - SEPTEMBER | 0 | 175.00 | |
| 10 L 000 000 811675 000 | | | GENERAL FUND/TSA EMPLOYER PAID | | | 175.00 | |

1 Computer Check(s) For a Total of 1,050.00

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------------------|------------|---|---|-----------|----------------|--------------|
| 70007 | ALTOONA SHOW CHOIR/ALTOONA H.S | 10/05/2015 | REGISTRATION | LOCOPALOOZA 2015 | 0 | 250.00 | 250.00 |
| 10 E 400 940 125400 000 | | | GENERAL FUND/VOCAL MUSIC/DUES & FEES | | | 250.00 | |
| 70008 | GLYNLYON, INC | 10/05/2015 | 02514830 | OW 2.0 ON-LINE RENEWAL (ODYSSEYWARE) | 0 | 4,500.00 | 4,500.00 |
| 10 E 800 358 120000 000 | | | GENERAL FUND/REGULAR CURRICULUM/ON-LINE COMMUNICATIONS | | | 1,500.00 | |
| 10 E 200 358 120000 000 | | | GENERAL FUND/REGULAR CURRICULUM/ON-LINE COMMUNICATIONS | | | 750.00 | |
| 27 E 400 358 158100 341 | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/ON-LINE COMM | | | 2,250.00 | |
| 70009 | DIANE HANSON | 10/05/2015 | SEPT 2015 | RIDE BUS W/STUDENTS | 0 | 69.00 | 69.00 |
| 27 E 800 342 256751 341 | | | SPECIAL EDUC./EEN PUPIL TRANSPORTATION/EMPLOYEE TRAVEL | | | 69.00 | |
| 70010 | HENRICKSON, REGAN E | 10/05/2015 | SEPT 2015 | RIDE BUS W/STUDENTS | 0 | 34.50 | 34.50 |
| 27 E 800 342 256751 341 | | | SPECIAL EDUC./EEN PUPIL TRANSPORTATION/EMPLOYEE TRAVEL | | | 34.50 | |
| 70011 | MARY JEAN HORNICK | 10/05/2015 | SEPT 2015 | RIDE BUS W/STUDENTS | 0 | 60.38 | 60.38 |
| 27 E 800 342 256751 341 | | | SPECIAL EDUC./EEN PUPIL TRANSPORTATION/EMPLOYEE TRAVEL | | | 60.38 | |
| 70012 | LARSEN, NATHAN M | 10/05/2015 | REIMBURSEMENT | MIDWEST BAND CONVENTION REGISTRATION | 0 | 85.00 | 85.00 |
| 10 E 400 310 221300 000 | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/PERSONAL SERV | | | 85.00 | |
| 70013 | PENRY, SAMANTHA R | 10/05/2015 | REIMBURSEMENT | MILEAGE CCOT MEETING | 0 | 69.00 | 69.00 |
| 27 E 800 342 223300 341 | | | SPECIAL EDUC./EEN DIRECTOR/EMPLOYEE TRAVEL & EXP. | | | 69.00 | |
| 70014 | SAUK PRAIRIE MUSIC ASSOCIATION | 10/05/2015 | REGISTRATION | SAUK PRAIRIE SHOW CHOIR INVITATIONAL 2015 | 0 | 250.00 | 250.00 |
| 10 E 400 940 125400 000 | | | GENERAL FUND/VOCAL MUSIC/DUES & FEES | | | 250.00 | |
| 70015 | WEST LIBERTY FINE ARTS BOOSTER | 10/05/2015 | REGISTRATION | STARS ON STAGE SHOW CHOIR INVITATIONAL | 0 | 250.00 | 250.00 |
| 10 E 400 940 125400 000 | | | GENERAL FUND/VOCAL MUSIC/DUES & FEES | | | 250.00 | |
| 70016 | WISCONSIN FBLA | 10/05/2015 | REGISTRATION | (POS{BUS:GM} WISCONSIN FBLA FALL LEADERSHIP LAB - EAU CLAIRE | 0 | 75.00 | 75.00 |
| 10 E 800 940 139000 401 | | | GENERAL FUND/OTHER VOC.EMPLOYABILITY SKILLS/DUES & FEES | | | 25.00 | |
| 10 E 800 940 161310 000 | | | GENERAL FUND/FUTURE BUSINESS LEADERS OF AM./DUES & FEES | | | 50.00 | |

10 Computer Check(s) For a Total of 5,642.88

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | FO Number | Invoice Amount | Check Amount |
|-------------------------|-------------------------|------------|----------------------|---|-----------|----------------|--------------|
| 70017 | E.O. JOHNSON CO. INC. | 10/07/2015 | 17618568 | COPIES | 0 | 2,098.26 | 2,098.26 |
| 10 E 800 411 258400 000 | | | | GENERAL FUND/COPYING/DUPLICATING/GENERAL SUPPLIES | | 1,678.61 | |
| 27 E 800 411 223300 341 | | | | SPECIAL EDUC./EEN DIRECTOR/GENERAL SUPPLIES | | 293.75 | |
| 27 E 400 411 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/GENERAL SUPP | | 125.90 | |
| 70018 | GANNETT WISCONSIN MEDIA | 10/07/2015 | 9273488 | TECHNOLOGY | 0 | 440.32 | 440.32 |
| | | | | EDUCATION TEACHER | | | |
| | | | | AD | | | |
| 10 E 800 354 263300 000 | | | | GENERAL FUND/PUBLIC INFORMATION/PRINTING & BINDING | | 440.32 | |
| 70019 | Vendor Continued Void | 10/07/2015 | | | | | 0.00 |
| 70020 | Vendor Continued Void | 10/07/2015 | | | | | 0.00 |
| 70021 | Vendor Continued Void | 10/07/2015 | | | | | 0.00 |
| 70022 | RCU CARDHOLDER SERVICES | 10/07/2015 | 24055235240083353456 | STABILITY & BODY | 0 | 147.01 | 4,429.01 |
| | | | | BALLS | | | |
| 27 E 100 440 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/NON-CAPITAL | | 147.01 | |
| | | | | 24055235245207831500 ETHNIC DOLL SET | 0 | 183.99 | |
| 27 E 050 411 152000 341 | | | | SPECIAL EDUC./EARLY CHILDHOOD/GENERAL SUPPLIES | | 183.99 | |
| | | | | 24316055248548407047 VARSITY FOOTBALL | 0 | 30.83 | |
| | | | | FUEL | | | |
| 10 E 400 348 162210 000 | | | | GENERAL FUND/FOOTBALL/VEHICLE FUEL | | 30.83 | |
| | | | | 24492155243894155436 NATIONAL | 0 | 100.00 | |
| | | | | GEOGRAPHIC BEE | | | |
| 10 E 200 940 127000 000 | | | | GENERAL FUND/SOCIAL STUDIES/DUES & FEES | | 100.00 | |
| | | | | 24492155251894350933 SPELLING CITY | 0 | 106.00 | |
| | | | | SUBSCRIPTION | | | |
| 10 E 200 435 120000 000 | | | | GENERAL FUND/REGULAR CURRICULUM/PROGRAMMED COMPUTER SOF | | 106.00 | |
| | | | | 24492155261894562121 WASCD CONFERENCE | 0 | 1,436.00 | |
| | | | | REGISTRATION - | | | |
| | | | | FEITEN, STEWART, | | | |
| | | | | OLSON, MARCOTT | | | |
| 10 E 800 310 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/PERSONAL SERV | | 359.00 | |
| 10 E 200 310 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/PERSONAL SERV | | 718.00 | |
| 27 E 800 310 221300 341 | | | | SPECIAL EDUC./INST. STAFF SERV. - TRAINING/PERSONAL SER | | 359.00 | |
| | | | | 24492155261894583449 WASCD CONFERENCE | 0 | 359.00 | |
| | | | | REGISTRATION - | | | |
| | | | | McCLELLAN | | | |
| 10 E 200 310 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/PERSONAL SERV | | 359.00 | |
| | | | | 24506015268980013619 WASB CONFERENCE - | 0 | 310.00 | |
| | | | | 2015 FALL | | | |
| | | | | REGIONAL MEETINGS | | | |
| | | | | KOLDEN, | | | |
| | | | | PLOECKELMAN, | | | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------|------------|----------------------|---|------------|----------------|--------------|
| | | | | TESMER, KONCEL | | | |
| 10 E 800 310 231100 000 | | | | GENERAL FUND/BOARD OF EDUCATION/PERSONAL SERVICES | | 203.00 | |
| 10 E 800 310 232100 000 | | | | GENERAL FUND/OFFICE OF SUPERINTENDENT/PERSONAL SERVICES | | 107.00 | |
| | | | 24559305267400007580 | WASDA REGIONAL | 0 | 75.00 | |
| | | | | MEETING - STEVEN | | | |
| | | | | KOLDEN | | | |
| 10 E 800 310 232100 000 | | | | GENERAL FUND/OFFICE OF SUPERINTENDENT/PERSONAL SERVICES | | 75.00 | |
| | | | 24690515251006000022 | ALGEBRA 2 W/TRIG | 0 | 24.50 | |
| | | | | SPANISH BOOK | | | |
| 10 E 400 470 124000 000 | | | | GENERAL FUND/MATHEMATICS/TEXTBKS/WORKBKS | | 24.50 | |
| | | | 24692165245000924715 | ENGLISH 10 BOOKS | 0 | 334.50 | |
| 10 E 800 470 120000 000 | | | | GENERAL FUND/REGULAR CURRICULUM/TEXTBKS/WORKBKS | | 66.90 | |
| 27 E 400 470 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/TEXTBKS/WORK | | 66.90 | |
| 10 E 400 470 122000 000 | | | | GENERAL FUND/ENGLISH/TEXTBKS/WORKBKS | | 200.70 | |
| | | | 24692165246000278789 | ARC TRAINING | 0 | 255.00 | |
| 10 E 800 940 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/DUES & FEES | | 255.00 | |
| | | | 24692165247000827666 | BLOOMBERG | 0 | 40.00 | |
| | | | | BUSINESS WEEK | | | |
| | | | | SUBSCRIPTION | | | |
| 10 E 400 434 132000 000 | | | | GENERAL FUND/BUSINESS EDUCATION/PERIODICALS | | 40.00 | |
| | | | 24692165257000753511 | SMARTBOARD: VGA | 0 | 213.60 | |
| | | | | TO HDMI CONVERTER | | | |
| | | | | W/STEREO | | | |
| 10 E 800 411 266000 000 | | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/GENERAL SUPPLIES | | 213.60 | |
| | | | 24692165258000299955 | LIBRARY BOOKS | 2001516043 | 42.14 | |
| 10 E 100 432 222200 000 | | | | GENERAL FUND/LMC - INST SERVICE/LIBRARY BOOKS | | 42.14 | |
| | | | 24692165264000243721 | SMARTBOARD CABLES | 0 | 331.56 | |
| 10 E 800 411 266000 000 | | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/GENERAL SUPPLIES | | 331.56 | |
| | | | 24692165266000131136 | SKYWARD | 0 | 60.00 | |
| | | | | CONFERENCE - SARA | | | |
| | | | | UHLIG | | | |
| 10 E 800 310 252000 000 | | | | GENERAL FUND/FISCAL/PERSONAL SERVICES | | 60.00 | |
| | | | 24692165268000193078 | USB CABLES | 0 | 30.45 | |
| | | | | (ABBYBANK GRANT) | | | |
| 10 E 200 440 120000 000 | | | | GENERAL FUND/REGULAR CURRICULUM/NON-CAPITAL EQUIPMENT | | 30.45 | |
| | | | 24717055245692452183 | WASTEBASKETS | 0 | 59.07 | |
| 10 E 800 411 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | 59.07 | |
| | | | 24733095252207373700 | HS SWIM SUIT | 0 | 89.95 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|---|--------------------------|------------|----------------------|---|------------|----------------|--------------|
| 10 E 400 420 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/APPAREL | | 89.95 | |
| | | | 24755425252152526274 | ADULT/CHILD & INFANT CPR MASKS | 0 | 156.51 | |
| 10 E 800 411 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/GENERAL SUPPL | | 156.51 | |
| | | | 24755425264162642493 | MADISON CONCOURSE HOTEL -- STEVEN KOLDEN/WASDA FALL SUPERINTENDENT'S CONFERENCE | 0 | 390.00 | |
| 10 E 800 342 232100 000 | | | | GENERAL FUND/OFFICE OF SUPERINTENDENT/EMPLOYEE TRAVEL & | | 390.00 | |
| | | | 24761975241207255801 | SCRIPPS SPELLING BEE | 0 | 136.00 | |
| 10 E 200 940 122000 000 | | | | GENERAL FUND/ENGLISH/DUES & FEES | | 136.00 | |
| | | | 24765015260286864375 | EDHELPER SUBSCRIPTION | 4001516025 | 35.98 | |
| 10 E 100 435 110000 000 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/PROGRAMMED COMPUTER | | 35.98 | |
| | | | 24906415260018983682 | WISCONSIN BOYS BASKETBALL YEARBOOK | 0 | 30.00 | |
| 10 E 400 439 162205 000 | | | | GENERAL FUND/BOYS BASKETBALL/OTHER MEDIA | | 30.00 | |
| | | | 74692165240000533434 | BALL CHAIRS RETURNED | 0 | -449.83 | |
| 27 E 100 440 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/NON-CAPITAL | | -449.83 | |
| | | | 74733095254200697600 | MS SWIM SUITS RETURNED (3) | 0 | -98.25 | |
| 10 E 200 420 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/APPAREL | | -98.25 | |
| 70023 SCHOOL DISTRICT OF STRATFORD | 10/07/2015 ENTRY FEE | | | MIDDLE SCHOOL CROSS COUNTRY 9-14-15 | 0 | 50.00 | 50.00 |
| 10 E 200 940 162308 000 | | | | GENERAL FUND/BOYS/GIRLS XC/DUES & FEES | | 50.00 | |
| 70024 U.S.POSTAL SERVICE (POSTAGE-BY 10/07/2015 PREPAID | | | | POSTAGE PREPAID ACCOUNT #25529496 | 0 | 7,500.00 | 7,500.00 |
| 10 E 800 353 263300 000 | | | | GENERAL FUND/PUBLIC INFORMATION/POSTAGE | | 7,500.00 | |
| 70025 JULIE WOLF | 10/07/2015 REIMBURSEMENT | | | BACK BRACES, BATTERIES, RADIOS | 0 | 149.48 | 149.48 |
| 27 E 400 411 158100 341 | | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/GENERAL SUPP | | 149.48 | |

9 Computer Check(s) For a Total of 14,667.07

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------------------|------------|---|---|-----------|----------------|--------------|
| 70026 | ADVANCED DISPOSAL | 10/08/2015 | M10000809383 | SEPT 2015 GARBAGE PICK UP | 0 | 699.67 | 699.67 |
| 10 E 800 320 253300 000 | | | GENERAL FUND/OPERATION OF | BUILDINGS/PROPERTY SERVICE | | 699.67 | |
| 70027 | RONALD J BERGER | 10/08/2015 | OFFICIAL | VARSITY FOOTBALL 10-16-15 | 0 | 85.00 | 85.00 |
| 10 E 400 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 85.00 | |
| 70028 | NATIONAL MEMBERSHIP DUES | 10/08/2015 | 337755 | 2015-2016 FBLA-PBL ONLINE MEMBERSHIP RENEWAL | 0 | 88.00 | 88.00 |
| 10 E 800 940 161310 000 | | | GENERAL FUND/FUTURE BUSINESS LEADERS OF AM./DUES & FEES | | | 88.00 | |
| 70029 | BILL FLINK | 10/08/2015 | TIMER | HS SWIM MEET 10-6-15 | 0 | 11.25 | 11.25 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 11.25 | |
| 70030 | TINA FLINK | 10/08/2015 | TIMER | HS SWIM MEET10-6-15 | 0 | 11.25 | 11.25 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 11.25 | |
| 70031 | RICHARD HALOPKA | 10/08/2015 | OFFICIAL | JV FOOTBALL 10-12-15 | 0 | 55.00 | 55.00 |
| 10 E 400 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 55.00 | |
| 70032 | RICHARD HALOPKA | 10/08/2015 | OFFICIAL. | MS FOOTBALL 10-13-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 55.00 | |
| 70033 | PATRICK J HENRICHS | 10/08/2015 | OFFICIAL | JV FOOTBALL 10-12-15 | 0 | 71.00 | 71.00 |
| 10 E 400 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 71.00 | |
| 70034 | PATRICK J HENRICHS | 10/08/2015 | OFFICIAL. | MS FOOTBALL 10-13-15 | 0 | 55.00 | 55.00 |
| 10 E 200 310 162210 000 | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | | 55.00 | |
| 70035 | JERRY HULL | 10/08/2015 | COMPUTER | HS SWIM MEET 10/6/15 | 0 | 13.50 | 13.50 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 13.50 | |
| 70036 | JOHNSON, JULIE A | 10/08/2015 | SEPT 2015 | SOAR MILEAGE | 0 | 144.00 | 144.00 |
| 27 E 800 341 256751 011 | | | SPECIAL EDUC./EEN PUPIL TRANSPORTATION/PUPIL TRAVEL | | | 144.00 | |
| 70037 | KALAHARI RESORT CONVENTION CTR | 10/08/2015 | CONF #R00284VBZR9 | GREG MEHLBERG (BRAINSTORM CONFERENCE) 1 ROOM FOR FEB. 28 & 29, 2016 | 0 | 164.00 | 164.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------------------|-------------|------------|-----------------|---|-----------|----------------|--------------|
| 10 E 800 342 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/EMPLOYEE TRAV | | 164.00 | |
| 70038 TIM KAPFHAMER | | 10/08/2015 | TIMER | HS SWIM MEET 10/6/15 | 0 | 11.25 | 11.25 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 11.25 | |
| 70039 DENNIS OR RHONDA KIEFFER | | 10/08/2015 | SEPT 2015 | MILES TO ABBY CHRISTIAN ACADEMY | 0 | 65.28 | 65.28 |
| 10 E 800 341 256730 000 | | | | GENERAL FUND/PARENT TRANSPORTATION/PUPIL TRAVEL | | 65.28 | |
| 70040 FRANK KLECZEWSKI JR | | 10/08/2015 | OFFICIAL | VARSITY SWIM 10-15-15 | 0 | 82.00 | 82.00 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 82.00 | |
| 70041 KURT OR HEATHER KULAS | | 10/08/2015 | SEPT 2015 | MILES TO ABBY CHRISTIAN ACADEMY | 0 | 32.64 | 32.64 |
| 10 E 800 341 256730 000 | | | | GENERAL FUND/PARENT TRANSPORTATION/PUPIL TRAVEL | | 32.64 | |
| 70042 LAMBEAU TELECOM | | 10/08/2015 | 21900098 | NEILLSVILLE | 0 | 74.36 | 74.36 |
| 10 E 900 355 263300 000 | | | | GENERAL FUND/PUBLIC INFORMATION/TELEPHONE | | 74.36 | |
| 70043 MICHAEL LINDAU | | 10/08/2015 | OFFICIAL | MS FOOTBALL 10-13-15 | 0 | 71.00 | 71.00 |
| 10 E 200 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 71.00 | |
| 70044 MATT MACCARI | | 10/08/2015 | REIMBURSEMENT | MIDWEST BAND/ORCHESTRA/CHO IR CONVENTION -- THE HILTON CHICAGO RESERVATION #3214595131 (ROOM SHARE W/NATHAN LARSEN) | 0 | 130.00 | 130.00 |
| 10 E 400 342 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/EMPLOYEE TRAV | | 130.00 | |
| 70045 MISSISSIPPI WELDERS SUPPLY CO | | 10/08/2015 | R699279 | CYLINDER RENTAL/LEASE | 0 | 9.60 | 9.60 |
| 10 E 400 411 136000 000 | | | | GENERAL FUND/TECH ED/GENERAL SUPPLIES | | 9.60 | |
| 70046 XXXXXXXXXXXX | | 10/08/2015 | 9/21/15-10/2/15 | STUDENT KITCHEN WORKER (519 MINUTES) | 0 | 34.60 | 34.60 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 34.60 | |
| 70047 XXXXXXXXXXXX | | 10/08/2015 | 9/21/15-10/2/15 | STUDENT KITCHEN WORKER (519 MINUTES) | 0 | 51.90 | 51.90 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 51.90 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------------------|------------|-----------------|---|-----------|----------------|--------------|
| 70048 | MARK PARKER | 10/08/2015 | OFFICIAL | VARSITY FOOTBALL | 0 | 85.00 | 85.00 |
| | | | | 10-16-15 | | | |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 70049 | ALEX DEBBINS | 10/08/2015 | 9/21/15-10/2/15 | STUDENT KITCHEN | 0 | 43.31 | 43.31 |
| | | | | WORKER (433 | | | |
| | | | | MINUTES) | | | |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 43.31 | |
| 70050 | ROBERT PFUNDHELLER | 10/08/2015 | 9/21/15-10/2/15 | STUDENT KITCHEN | 0 | 31.50 | 31.50 |
| | | | | WORKER (315 | | | |
| | | | | MINUTES) | | | |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 31.50 | |
| 70051 | ROBERT PFUNDHELLER | 10/08/2015 | OFFICIAL | VARSITY FOOTBALL | 0 | 85.00 | 85.00 |
| | | | | 10-16-15 | | | |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 70052 | RYAN PILGRIM | 10/08/2015 | OFFICIAL | JV FOOTBALL | 0 | 55.00 | 55.00 |
| | | | | 10-12-15 | | | |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 55.00 | |
| 70053 | ANITA SCHMEISER | 10/08/2015 | TIMER | HS SWIM MEET | 0 | 11.25 | 11.25 |
| | | | | 10/6/15 | | | |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 11.25 | |
| 70054 | SECURITY FENCE & SUPPLY CO INC | 10/08/2015 | 19800-2015-IN | CHAIN LINK FENCE | 0 | 2,400.00 | 2,400.00 |
| | | | | (DISCUS AREA) | | | |
| 10 E 800 411 254200 000 | | | | GENERAL FUND/MAINTENANCE-SITES/GENERAL SUPPLIES | | 2,400.00 | |
| 70055 | JUDY SWEDA | 10/08/2015 | TIMER | HS SWIM MEET | 0 | 11.25 | 11.25 |
| | | | | 10/6/15 | | | |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 11.25 | |
| 70056 | MIKE THOMPSON | 10/08/2015 | OFFICIAL | VARSITY FOOTBALL | 0 | 85.00 | 85.00 |
| | | | | 10-16-15 | | | |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |
| 70057 | MINDY WAGNER | 10/08/2015 | OFFICIAL | VARSITY SWIM | 0 | 70.00 | 70.00 |
| | | | | 10-15-15 | | | |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 70.00 | |
| 70058 | KRIS WEHRMAN | 10/08/2015 | TIMER | HS SWIM MEET | 0 | 11.25 | 11.25 |
| | | | | 10/6/15 | | | |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 11.25 | |
| 70059 | DAVE WHITE | 10/08/2015 | OFFICIAL | VARSITY FOOTBALL | 0 | 85.00 | 85.00 |
| | | | | 10-16-15 | | | |
| 10 E 400 310 162210 000 | | | | GENERAL FUND/FOOTBALL/PERSONAL SERVICES | | 85.00 | |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-----------|-------------|------------|----------------|--------------|-------------------------|----------------|--------------|
| 34 | | | | Computer | Check(s) For a Total of | | 4,988.86 |

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SCHOOL DISTRICT OF COLBY
Check Summary

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PAGE: 1

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|-------------|------------|----------------|---|-------------------------|----------------|--------------|
| 70060 | WADA | 10/09/2015 | JIM HAGEN | ANNUAL CONFERENCE AND WADA MEMBERSHIP | 0 | 270.00 | 270.00 |
| 10 E 800 310 221300 916 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/PERSONAL SERV | | 270.00 | |
| | | | | 1 Computer | Check(s) For a Total of | | 270.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|---------------|------------|---|---|-------------------------|----------------|--------------|
| 70061 | UW-WHITEWATER | 10/12/2015 | AGREEMENT | DISABILIITY AWARENESS STANDARD DEMO (MINI) | 0 | 1,058.00 | 1,058.00 |
| 10 E 800 310 221200 395 | | | GENERAL FUND/CURRICULUM DEVELOPMENT/PERSONAL SERVICES | | | 1,058.00 | |
| | | | 1 | Computer | Check(s) For a Total of | | 1,058.00 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|------------------------------|------------|-----------------|---|-------------------------|----------------|--------------|
| 70062 | WESLEY BAKER | 10/14/2015 | 9/21/15-10/1/15 | STW - PINERIDGE (429 MINUTES) | 0 | 42.90 | 42.90 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 42.90 | |
| 70063 | COLBY ELEMENTARY PTC | 10/14/2015 | BOOK FAIR | ELEMENTARY LMC BOOKS | 0 | 90.90 | 90.90 |
| 10 E 100 432 222200 000 | | | | GENERAL FUND/LMC - INST SERVICE/LIBRARY BOOKS | | 90.90 | |
| 70064 | WIN LEND | 10/14/2015 | 9/21/15-10/2/15 | STW - BACK TO BLISS (757 MINUTES) | 0 | 50.47 | 50.47 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 50.47 | |
| 70065 | ALEX FELLSNER | 10/14/2015 | 9/21/15-10/1/15 | STW - PINERIDGE (488 MINUTES) | 0 | 48.80 | 48.80 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 48.80 | |
| 70066 | BRADINA SCHREFFER | 10/14/2015 | 9/21/15-9/29/15 | STW - BACK TO BLISS (900 MINUTES) | 0 | 90.00 | 90.00 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 90.00 | |
| 70067 | WYNONA, PAUL | 10/14/2015 | 9/21/15-10/2/15 | STW - ABBOTSFORD LIBRARY (635 MINUTES) | 0 | 63.50 | 63.50 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 63.50 | |
| 70068 | VOGLE, ANDREW J | 10/14/2015 | 10/6/15-10/8/15 | STW - WISCO MILLS (477 MINUTES) | 0 | 47.70 | 122.90 |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 47.70 | |
| | | | 9/28/15-10/1/15 | STW - WICO MILLS (752 MINUTES) | 0 | 75.20 | |
| 27 E 800 185 138200 341 | | | | SPECIAL EDUC./VOC ED EEN/SALARY STUDENT WORKERS | | 75.20 | |
| | | | | 7 Computer | Check(s) For a Total of | | 509.47 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|------------------------------|------------|---|---|------------|----------------|--------------|
| 70069 | AMERICAN WELDING & GAS INC | 10/19/2015 | 03542665 | ARGON (WELDING) | 0 | 122.30 | 321.28 |
| 10 E 400 411 136000 000 | | | GENERAL FUND/TECH ED/GENERAL SUPPLIES | | | 122.30 | |
| | | | 03556249 | POOL/CARBON DIOXIDE | 0 | 134.23 | |
| 10 E 800 411 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | | 134.23 | |
| | | | 03573735 | CYLINDER RENTAL | 0 | 29.16 | |
| 10 E 400 411 136000 000 | | | GENERAL FUND/TECH ED/GENERAL SUPPLIES | | | 29.16 | |
| | | | 03574131 | POOL/CYLINDER RENTAL | 0 | 35.59 | |
| 10 E 800 411 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | | 35.59 | |
| 70070 | APPLE INC | 10/19/2015 | 4355508355 | IPAD AIR | 1011516024 | 379.00 | 379.00 |
| 10 E 800 440 266000 000 | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/NON-CAPITAL EQUI | | | 379.00 | |
| 70071 | BADGER SPORTING GOODS CO INC | 10/19/2015 | AAN003139-AG10 | 2015-2016 HS FOOTBALL: BALLS, PANTS, GATORADE, PADS, MOUTH GUARDS, JERSEYS, BELTS, GIRDLES, BEANIES, DUMMIES, SHIELDS | 5021516017 | 4,752.14 | 4,752.14 |
| 10 E 400 411 162210 000 | | | GENERAL FUND/FOOTBALL/GENERAL SUPPLIES | | | 868.00 | |
| 10 E 400 440 162210 000 | | | GENERAL FUND/FOOTBALL/NON-CAPITAL EQUIPMENT | | | 652.78 | |
| 10 E 400 420 162210 000 | | | GENERAL FUND/FOOTBALL/APPAREL | | | 3,231.36 | |
| 70072 | BATTERIES PLUS+ | 10/19/2015 | 072-115105-01 | LITE BULBS | 0 | 673.50 | 673.50 |
| 10 E 800 411 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | | 673.50 | |
| 70073 | MARLENE ROBINSON BEDNAR | 10/19/2015 | SEPT 2015 | HEALTH SERVICES | 0 | 416.00 | 416.00 |
| 10 E 800 310 214000 000 | | | GENERAL FUND/PUPIL HEALTH SERVICES/PERSONAL SERVICES | | | 416.00 | |
| 70074 | BERNARD FOOD INDUSTRIES INC | 10/19/2015 | 00726464 | FOOD | 0 | 491.94 | 491.94 |
| 50 E 800 415 257220 000 | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | | 491.94 | |
| 70075 | BOOK LOOK | 10/19/2015 | 500024 | MARIANTHE'S STORY SPOKE BOOKS | 3001516016 | 47.79 | 247.10 |
| 10 E 100 432 122000 141 | | | GENERAL FUND/ENGLISH/LIBRARY BOOKS | | | 47.79 | |
| | | | 500078 | WORD NERS TEACHING ALL BOOK | 3001516016 | 120.65 | |
| 10 E 100 432 122000 141 | | | GENERAL FUND/ENGLISH/LIBRARY BOOKS | | | 120.65 | |
| | | | 500104 | SMALLEST GIRL IN THE SMAL BOOK | 3001516016 | 78.66 | |
| 10 E 100 432 122000 141 | | | GENERAL FUND/ENGLISH/LIBRARY BOOKS | | | 78.66 | |

SCHOOL DISTRICT OF COLBY
Check Summary

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| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
|-------------------------|--------------------------|------------|------------------|---|-----------|----------------|--------------|
| 70076 | BURT TROPHY & AWARDS INC | 10/19/2015 | 20188 | WATER FOUNTAIN | 0 | 10.00 | 10.00 |
| | | | | DONOR TAGS | | 10.00 | |
| 10 E 200 411 241000 000 | | | | GENERAL FUND/OFFICE OF PRINCIPAL/GENERAL SUPPLIES | | | |
| 70077 | Vendor Continued Void | 10/19/2015 | | | | | 0.00 |
| 70078 | Vendor Continued Void | 10/19/2015 | | | | | 0.00 |
| 70079 | Vendor Continued Void | 10/19/2015 | | | | | 0.00 |
| 70080 | BURNETT TRANSIT, INC. | 10/19/2015 | ? ST - 81.6 MI | VOLLEYBALL TO | 0 | 240.75 | 81,556.49 |
| | | | | GILMAN | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 240.75 | |
| | | | 12 ST - 105.3 MI | SPEC ED CLASS TO | 0 | 297.17 | |
| | | | | OGEMA | | | |
| 27 E 800 341 256770 341 | | | | SPECIAL EDUC./FIELD TRIP TRANSPORTATION/PUPIL TRAVEL | | 297.17 | |
| | | | 14 ST - 33.5 MI | CROSS COUNTRY TO | 0 | 135.09 | |
| | | | | SPENCER | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 135.09 | |
| | | | 14 ST - 38.5 MI | CROSS COUNTRY TO | 0 | 157.77 | |
| | | | | SPENCER | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 157.77 | |
| | | | 14 ST - 42.5 MI | VOLLEYBALL TO | 0 | 203.12 | |
| | | | | STRATFORD | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 203.12 | |
| | | | 14 ST - 68.6 MI | VOLLEYBALL TO RIB | 0 | 232.28 | |
| | | | | LAKE | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 232.28 | |
| | | | 15 ST - 66.5 MI | VOLLEYBALL TO | 0 | 256.42 | |
| | | | | AUBURNDALE | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 256.42 | |
| | | | 15 ST - 95.6 MI | VOLLEYBALL TO | 0 | 312.65 | |
| | | | | CADOTT | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 312.65 | |
| | | | 20 ST - 174.4 MI | SWIM TO LADYSMITH | 0 | 418.96 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 418.96 | |
| | | | 20 ST - 211 MI | SWIM TO MINOQUA | 0 | 516.50 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 516.50 | |
| | | | 20 ST - 41 MI | FOOTBALL TO | 0 | 156.48 | |
| | | | | MEDFORD | | | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 156.48 | |
| | | | 21 ST - 105.5 MI | SWIM TO WAUSAU | 0 | 295.84 | |

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| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 295.84 | |
| | | 21 ST - 154 MI | | SWIM TO STEVENS POINT | 0 | 400.50 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 400.50 | |
| | | 21 ST - 161.4 MI | | SWIM TO STEVENS POINT | 0 | 411.90 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 411.90 | |
| | | 21 ST - 38 MI | | SWIM TO MEDFORD | 0 | 172.05 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 172.05 | |
| | | 25 ST - 117.4 MI | | CROSS COUNTRY TO NEILLSVILLE | 0 | 319.51 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 319.51 | |
| | | 25 ST - 73.7 MI | | FOOTBALL TO THORP | 0 | 204.64 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 204.64 | |
| | | 25 ST - 79.7 MI | | CROSS COUNTRY TO WAUSAU | 0 | 259.90 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 259.90 | |
| | | 30 ST - 126 MI | | FOOTBALL TO FALL CREEK | 0 | 314.75 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 314.75 | |
| | | 30 ST - 30 MI | | FOOTBALL TO SPENCER | 0 | 122.03 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 122.03 | |
| | | 30 ST - 53.3 MI | | VOLLEYBALL TO MARSHFIELD | 0 | 172.15 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 172.15 | |
| | | 30 ST - 55 MI | | VOLLEYBALL TO THORP | 0 | 179.02 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 179.02 | |
| | | 30 ST - 58 MI | | VOLLEYBALL TO MARSHFIELD | 0 | 188.70 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 188.70 | |
| | | 30 ST - 87 MI | | VOLLEYBALL TO STANLEY BOYD | 0 | 240.24 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 240.24 | |
| | | 30 ST - 88.2 MI | | VOLLEYBALL TO GILMAN | 0 | 239.54 | |

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| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 239.54 | |
| | | | 40 ST - 71 MI | FOOTBALL TO STANLEY - BOYD | 0 | 226.62 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 226.62 | |
| | | | 43 ST - 44.5 MI | VOLLEYBALL TO EDGAR | 0 | 158.33 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 158.33 | |
| | | | 43 ST - 52.9 MI | VOLLEYBALL TO GREENWOOD | 0 | 188.29 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 188.29 | |
| | | | 45 ST - 355 MI | FFA TO MADISON | 0 | 820.32 | |
| 10 E 800 341 256742 000 | | | | GENERAL FUND/CO-CURRICULAR PUPIL TRANSPORTA/PUPIL TRAVE | | 820.32 | |
| | | | 45 ST - 58.3 MI | CROSS COUNTRY TO MARSHFIELD | 0 | 222.88 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 222.88 | |
| | | | 45 ST - 76 MI | CROSS COUNTRY TO MOSINEE | 0 | 239.47 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 239.47 | |
| | | | 50 ST - 125 MI | FOOTBALL TO FALL CREEK | 0 | 342.48 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 342.48 | |
| | | | 50 ST - 24.5 MI | FOOTBALL TO SPENCER | 0 | 119.52 | |
| 10 E 800 341 256743 000 | | | | GENERAL FUND/ATHLETIC PUPIL TRANSPORTATION/PUPIL TRAVEL | | 119.52 | |
| | | | 5348 | MEDFORD SOAR STUDENTS | 0 | 1,280.00 | |
| 27 E 800 341 256751 011 | | | | SPECIAL EDUC./EEN PUPIL TRANSPORTATION/PUPIL TRAVEL | | 1,280.00 | |
| | | | 5349 | 10 REGULAR ROUTES | 0 | 65,582.20 | |
| 10 E 800 341 256710 000 | | | | GENERAL FUND/FLEET PUPIL TRANSPORTATION/PUPIL TRAVEL | | 65,582.20 | |
| | | | 5362 | COLBY SHORT BUS ROUTE (21 DAYS - SEPTEMBER 2015) = \$4524.89 COLBY SCHOOL DISTRICT SHORT BUS ROUTE 1389.3 MILES @\$.620 = \$861.37 | 0 | 5,386.26 | |
| 10 E 800 341 256710 000 | | | | GENERAL FUND/FLEET PUPIL TRANSPORTATION/PUPIL TRAVEL | | 5,386.26 | |

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| 10 E 800 341 256742 000 | | | 74 ST - 66.1 MI | KINDERGARTEN TO STANLEY | 0 | 174.66 | |
| | | | GENERAL FUND/CO-CURRICULAR PUPIL TRANSPORTA/PUPIL TRAVE | | | 174.66 | |
| 10 E 800 341 256770 000 | | | 75 ST - 150 MI | HS STUDENTS TO UW MARATHON CITY, WAUSAU | 0 | 367.50 | |
| | | | GENERAL FUND/FIELD TRIP TRANSPORTATION/PUPIL TRAVEL | | | 367.50 | |
| 70081 BUSHMAN DAIRY DISTRIBUTORS | | 10/19/2015 | L242116 | COTTAGE CHEESE | 0 | 236.50 | 416.50 |
| 50 E 800 415 257220 000 | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | | 236.50 | |
| 50 E 800 415 257220 000 | | | L242135 | MILK | 0 | 36.00 | |
| | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | | 36.00 | |
| 50 E 800 415 257220 000 | | | L242152 | MILK | 0 | 24.00 | |
| | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | | 24.00 | |
| 50 E 800 415 257220 000 | | | L242205 | MILK | 0 | 120.00 | |
| | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | | 120.00 | |
| 70082 CESA #5 | | 10/19/2015 | 25574 | LISA STEEN WIRCC CAMPUS ACADEMY WORKSHOP | 0 | 50.00 | 50.00 |
| 50 E 800 310 257220 000 | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/PERSONAL S | | | 50.00 | |
| 70083 CITY OF COLBY | | 10/19/2015 | ADAMS ST HOUSE | 8/14/15-9/16/15 | 0 | 18.00 | 2,004.90 |
| 10 E 800 337 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/WATER SERVICE | | | 18.00 | |
| 10 E 800 337 253300 000 | | | CONCESSION STAND | 8/14/15-9/16/15 | 0 | 61.95 | |
| | | | GENERAL FUND/OPERATION OF BUILDINGS/WATER SERVICE | | | 61.95 | |
| 10 E 800 337 253300 000 | | | DISTRICT ED CENTER | 8/14/15-9/16/15 | 0 | 31.00 | |
| | | | GENERAL FUND/OPERATION OF BUILDINGS/WATER SERVICE | | | 31.00 | |
| 10 E 800 337 253300 000 | | | ELEMENTARY SCHOOL | 8/14/15-9/16/15 | 0 | 428.40 | |
| | | | GENERAL FUND/OPERATION OF BUILDINGS/WATER SERVICE | | | 428.40 | |
| 10 E 800 337 253300 000 | | | HIGH SCHOOL | 8/14/15-9/16/15 | 0 | 1,225.55 | |
| | | | GENERAL FUND/OPERATION OF BUILDINGS/WATER SERVICE | | | 1,225.55 | |
| 10 E 800 337 253300 000 | | | MIDDLE SCHOOL | 8/14/15-9/16/15 | 0 | 240.00 | |
| | | | GENERAL FUND/OPERATION OF BUILDINGS/WATER SERVICE | | | 240.00 | |
| 70084 CITY OF NEILLSVILLE | | 10/19/2015 | 6/9/15-9/14/15 | WATER & SEWER | 0 | 403.75 | 403.75 |
| 10 E 900 337 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/WATER SERVICE | | | 403.75 | |
| 70085 COLBY CHRYSLER CENTER LLC | | 10/19/2015 | 52116 | SERVICE 2003 GRAND CARAVAN | 0 | 144.96 | 144.96 |
| 10 E 800 320 254500 000 | | | GENERAL FUND/MAINTENANCE-VEHICLES/PROPERTY SERVICE | | | 144.96 | |

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| 70086 | COMPLETE CONTROL, INC. | 10/19/2015 | SRVCE028644 | MS HOT WATER PUMP REPAIRS | 0 | 216.77 | 903.97 |
| 10 E 800 320 254490 000 | | | GENERAL FUND/REPAIR OTHER EQUIP/PROPERTY SERVICE | | | 216.77 | |
| | | | SRVCE028645 | INSPECTED BACKFLOW DEVICES/SUBMITTED REGISTRATIONS W/STATE OF WICONSIN | 0 | 687.20 | |
| 10 E 800 310 254300 000 | | | GENERAL FUND/MAINTENANCE-BUILDINGS/PERSONAL SERVICES | | | 687.20 | |
| 70087 | COUNTY MARKET ACCOUNT #6017 | 10/19/2015 | 0003 | TIMM'S HILL PICNIC LUNCH - 9/25/15 | 6001516055 | 35.65 | 302.21 |
| 27 E 400 415 158100 341 | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/FOOD | | | 35.65 | |
| | | | 0021 | FOOD FOR LIVING SKILLS | 6001516052 | 175.54 | |
| 27 E 100 415 158100 341 | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/FOOD | | | 175.54 | |
| | | | 0022 | OREO COOKIES | 0 | 9.98 | |
| 10 E 400 411 131000 000 | | | GENERAL FUND/AGRICULTURE/GENERAL SUPPLIES | | | 9.98 | |
| | | | 0030 | EGGS | 0 | 13.35 | |
| 10 E 400 411 131000 000 | | | GENERAL FUND/AGRICULTURE/GENERAL SUPPLIES | | | 13.35 | |
| | | | 0064 | GROCERY/KITCHEN ITEMS FOR LIFE SKILLS | 6001516053 | 49.81 | |
| 27 E 400 415 158100 341 | | | SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/FOOD | | | 49.81 | |
| | | | 9604 | COOKIE DOUGH & FROSTING | 0 | 17.88 | |
| 10 E 400 411 131000 000 | | | GENERAL FUND/AGRICULTURE/GENERAL SUPPLIES | | | 17.88 | |
| 70088 | CRC LUMBER LLC | 10/19/2015 | 43951 | SHED SIDING CORNERS | 0 | 32.70 | 32.70 |
| 10 E 800 411 254300 000 | | | GENERAL FUND/MAINTENANCE-BUILDINGS/GENERAL SUPPLIES | | | 32.70 | |
| 70089 | DEAN FOODS OF WISCONSIN | 10/19/2015 | SEPT 2015 | MILK | 0 | 5,798.97 | 5,798.97 |
| 50 E 800 415 257220 000 | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | | 5,798.97 | |
| 70090 | DELTA EDUCATION | 10/19/2015 | 202501250484 | ELEMENTARY READING COMPONENTS, GRADE 5 READING COMPONENTS | 4001516046 | 5,455.82 | 5,455.82 |
| 10 E 100 470 110000 000 | | | GENERAL FUND/ELEMENTARY CURRICULUM/TEXTBKS/WORKBKS | | | 5,455.82 | |

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| 70091 | UNEMPLOYMENT INSURANCE | 10/19/2015 | SEPT 2015 | UNEMPLOYMENT | 0 | 429.75 | 429.75 |
| 10 E 800 730 270000 000 | | | GENERAL FUND/INSURANCE/UNEMPLOYMENT COMPENSATION | | | 429.75 | |
| 70092 | ERIC ARMIN INC | 10/19/2015 | INV0743251 | FRACTION TILES, BLACK & RED COUNTERS | 5011516027 | 456.00 | 917.40 |
| 10 E 200 411 120000 000 | | | GENERAL FUND/REGULAR CURRICULUM/GENERAL SUPPLIES | | | 456.00 | |
| | | | INV0743252 | Katie Kubes, Black & Red Counters | 5011516026 | 461.40 | |
| 21 E 800 411 110000 815 | | | SPECIAL PROJECTS/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | | | 461.40 | |
| 70093 | BILL FLINK | 10/19/2015 | TIMER | HS SWIM MEET 10/8/15 | 0 | 11.25 | 11.25 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 11.25 | |
| 70094 | TINA FLINK | 10/19/2015 | TIMER | HS SWIM MEET 10/8/15 | 0 | 11.25 | 11.25 |
| 10 E 400 310 162124 000 | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | | 11.25 | |
| 70095 | FOLLETT SCHOOL SOLUTIONS, INC | 10/19/2015 | 704720F-0 | MS LMC - RESOURCE BOOKS | 2001516040 | 39.59 | 1,635.39 |
| 10 E 200 439 222200 000 | | | GENERAL FUND/LMC - INST SERVICE/OTHER MEDIA | | | 39.59 | |
| | | | 745954A-2 | 2015-2016 - MS - 432 - Follett Book Order | 2001516044 | 1,595.80 | |
| 10 E 200 431 222200 000 | | | GENERAL FUND/LMC - INST SERVICE/AUDIO-VISUAL MEDIA | | | 159.58 | |
| 10 E 200 432 222200 000 | | | GENERAL FUND/LMC - INST SERVICE/LIBRARY BOOKS | | | 1,436.22 | |
| 70096 | G&K SERVICES INC | 10/19/2015 | SEPT 2015 | SHOP COATS & TOWELS INVOICE #1016299555 = \$70.87 INVOICE #1016308262 = \$70.87 | 0 | 141.74 | 141.74 |
| 10 E 800 320 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/PROPERTY SERVICE | | | 141.74 | |
| 70097 | W W GRAINGER INC | 10/19/2015 | 9843621856 | KEY CONTROL CABINET | 0 | 69.95 | 69.95 |
| 10 E 800 440 253300 000 | | | GENERAL FUND/OPERATION OF BUILDINGS/NON-CAPITAL EQUIPME | | | 69.95 | |
| 70098 | HEINEMANN | 10/19/2015 | 6535217 | GR 1 GREEN LEVEL TAKE HOME BOOKS | 3001516007 | 10.40 | 10.40 |
| 10 E 100 411 122000 141 | | | GENERAL FUND/ENGLISH/GENERAL SUPPLIES | | | 10.40 | |
| 70099 | HILTON MADISON MONONA TERRACE | 10/19/2015 | JEAN HORNICK | CONFIRMATION #3214010148 1 ROOM FOR OCTOBER | 0 | 204.00 | 204.00 |

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| 10 E 100 342 221300 000 | | | | 24, 2015 (WAEF) | | 204.00 | |
| 70100 HILTON MADISON MONONA TERRACE | | 10/19/2015 | JEAN ROSEMEYER | GENERAL FUND/INST. STAFF SERV. - TRAINING/EMPLOYEE TRAV | | 224.00 | 224.00 |
| | | | | CONFIRMATION | 0 | 224.00 | |
| | | | | #3207777192 1 | | | |
| | | | | ROOM FOR OCTOBER | | | |
| | | | | 24, 2015 (WAEF) | | 224.00 | |
| 10 E 100 342 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/EMPLOYEE TRAV | | 204.00 | 204.00 |
| 70101 HILTON MADISON MONONA TERRACE | | 10/19/2015 | KRIS WOIK | CONFIRMATION | 0 | 204.00 | |
| | | | | #3209711877 1 | | | |
| | | | | ROOM FOR OCTOBER | | | |
| | | | | 24, 2015 (WAEF) | | 204.00 | |
| 10 E 100 342 221300 000 | | | | GENERAL FUND/INST. STAFF SERV. - TRAINING/EMPLOYEE TRAV | | 485.00 | 485.00 |
| 70102 HOUSE OF HEATING INC | | 10/19/2015 | 23451 | QUARTERLY HVAC | 0 | 485.00 | |
| | | | | SERVICE PER | | | |
| | | | | AGREEMENT | | 485.00 | |
| 10 E 900 320 254300 000 | | | | GENERAL FUND/MAINTENANCE-BUILDINGS/PROPERTY SERVICE | | 13.50 | 13.50 |
| 70103 JERRY HULL | | 10/19/2015 | COMPUTER | HS SWIM MEET | 0 | 13.50 | |
| | | | | 10/8/15 | | 13.50 | |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 11,630.64 | 11,630.64 |
| 70104 INDIANHEAD FOODSERVICE DISTRIB | | 10/19/2015 | SEPT 2015 | FOOD & SUPPLIES | 0 | 10,066.68 | |
| 50 E 800 415 257220 000 | | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | 550.43 | |
| 50 E 800 419 257220 000 | | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/OTHER SUPP | | 994.27 | |
| 50 E 800 415 257225 000 | | | | FOOD SERVICE FUND/BREAKFAST PROGRAM/FOOD | | 19.26 | |
| 50 E 800 419 257225 000 | | | | FOOD SERVICE FUND/BREAKFAST PROGRAM/OTHER SUPPLIES | | | |
| 70105 INSTITUTE FOR CAREER RESEARCH | | 10/19/2015 | HS LMC | CAREER MONOGRAPHS | 2001516033 | 359.50 | 359.50 |
| 10 E 400 439 222200 000 | | | | GENERAL FUND/LMC - INST SERVICE/OTHER MEDIA | | 359.50 | |
| 70106 JAKEL PLUMBING, HEATING AND EL | | 10/19/2015 | 15078 | LIFT RENTAL / | 0 | 330.00 | 330.00 |
| | | | | INSTALL SENSOR MS | | | |
| | | | | GYM | | 330.00 | |
| 10 E 800 320 254300 000 | | | | GENERAL FUND/MAINTENANCE-BUILDINGS/PROPERTY SERVICE | | 67.05 | 158.67 |
| 70107 J H LARSON COMPANY | | 10/19/2015 | S100999326.001 | TOOL KIT | 0 | 67.05 | |
| 10 E 800 440 254300 000 | | | | GENERAL FUND/MAINTENANCE-BUILDINGS/NON-CAPITAL EQUIPMEN | | | |
| | | | S101015589.001 | CONDUIT HANGER, | 0 | 78.47 | |
| | | | | CORDS | | 78.47 | |
| 10 E 800 411 254300 000 | | | | GENERAL FUND/MAINTENANCE-BUILDINGS/GENERAL SUPPLIES | | 13.15 | |
| | | | S101032656.001 | PLUMBING RELIEF | 0 | 13.15 | |
| | | | | VALVE | | | |
| 10 E 800 411 254300 000 | | | | GENERAL FUND/MAINTENANCE-BUILDINGS/GENERAL SUPPLIES | | 253.45 | 636.19 |
| 70108 J W PEPPER & SON INC | | 10/19/2015 | 07680105 | MUSIC/CD'S | 5021415125 | | |

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| 10 E 200 411 125400 000 | | | | GENERAL FUND/VOCAL MUSIC/GENERAL SUPPLIES | | 117.50 | |
| 10 E 200 431 125400 000 | | | | GENERAL FUND/VOCAL MUSIC/AUDIO-VISUAL MEDIA | | 135.95 | |
| | | | 07680245 | MUSIC, CD'S, PITCH PIPES | 5021415126 | 382.74 | |
| 10 E 400 411 125400 000 | | | | GENERAL FUND/VOCAL MUSIC/GENERAL SUPPLIES | | 141.00 | |
| 10 E 400 431 125400 000 | | | | GENERAL FUND/VOCAL MUSIC/AUDIO-VISUAL MEDIA | | 161.94 | |
| 10 E 400 440 125400 000 | | | | GENERAL FUND/VOCAL MUSIC/NON-CAPITAL EQUIPMENT | | 79.80 | |
| 70109 K & B REFRIGERATION SERVICE | | 10/19/2015 | 22177 | TIME | 0 | 214.95 | 214.95 |
| | | | | CLOCK/SERVICE/TRIP | | 214.95 | |
| 50 E 800 320 257220 000 | | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/PROPERTY S | | | |
| 70110 MARK KAUFMAN | | 10/19/2015 | NONE | APPLES | 0 | 66.00 | 66.00 |
| 50 E 800 415 257220 000 | | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | 66.00 | |
| 70111 TIM KAPFHAMER | | 10/19/2015 | TIMER | HS SWIM MEET 10/8/15 | 0 | 11.25 | 11.25 |
| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 11.25 | |
| 70112 KELSEY IMPLEMENT COMPANY INC | | 10/19/2015 | 127959 | SQUARE RING (ART ROOM) | 0 | 4.50 | 4.50 |
| 10 E 800 320 254410 000 | | | | GENERAL FUND/REPAIR INSTRUCT EQUIP/PROPERTY SERVICE | | 4.50 | |
| 70113 KRISS PREMIUM PRODUCTS INC | | 10/19/2015 | 141618 | BOILER TREATMENT | 0 | 156.10 | 156.10 |
| 10 E 800 411 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | 156.10 | |
| 70114 MARSHFIELD BOOK & STATIONARY | | 10/19/2015 | 334638 | DESK CHAIR MATS | 1011516015 | 894.00 | 1,047.59 |
| 10 E 800 440 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/NON-CAPITAL EQUIPME | | 894.00 | |
| | | | 335094 | CRAFT STICKS | 0 | 13.53 | |
| 10 E 400 411 136000 000 | | | | GENERAL FUND/TECH ED/GENERAL SUPPLIES | | 13.53 | |
| | | | 335232 | EASEL PADS | 0 | 56.21 | |
| 10 E 100 411 110000 000 | | | | GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | | 56.21 | |
| | | | 335269 | Clay | 4001516048 | 83.85 | |
| 10 E 100 411 121000 000 | | | | GENERAL FUND/ART/GENERAL SUPPLIES | | 83.85 | |
| 70115 MCGRAW HILL HOLDINGS LLC | | 10/19/2015 | 88403025001 | SPANISH COURSE 2 | 5011516025 | 32.34 | 922.01 |
| | | | | MATH VOLUMES 1 & 2 (MIDDLE SCHOOL) | | 32.34 | |
| 10 E 200 470 124000 000 | | | | GENERAL FUND/MATHEMATICS/TEXTBKS/WORKBKS | | | |
| | | | 88783802001 | Reading Wonderworks Kit with 6 year subscription - Grade 1 | 3001516021 | 889.67 | |
| 10 E 100 439 122000 141 | | | | GENERAL FUND/ENGLISH/OTHER MEDIA | | 889.67 | |

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| 70116 | MEYER LUMBER SUPPLY, INC. | 10/19/2015 | 07578 1 | METAL SHOP DRAIN MATERIALS | 0 | 36.57 | 36.57 |
| 10 E 800 411 254300 000 | | | | GENERAL FUND/MAINTENANCE-BUILDINGS/GENERAL SUPPLIES | | 36.57 | |
| 70117 | JERRY MICKE | 10/19/2015 | NONE | SQUASH | 0 | 18.75 | 18.75 |
| 50 E 800 415 257220 000 | | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | | 18.75 | |
| 70118 | KEVIN MICHIG | 10/19/2015 | NONE | CROSS COUNTRY INVITE MEDALS & TROPHIES | 0 | 309.92 | 309.92 |
| 10 E 400 411 162308 000 | | | | GENERAL FUND/BOYS/GIRLS XC/GENERAL SUPPLIES | | 309.92 | |
| 70119 | NASSCO INC | 10/19/2015 | S1932651.001 | FLOOR FINISH | 0 | 4,157.95 | 8,442.63 |
| 10 E 800 411 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | 4,157.95 | |
| 10 E 800 320 254490 000 | | | S1940139.001 | REPAIR GTX RIDER | 0 | 1,153.00 | |
| | | | | GENERAL FUND/REPAIR OTHER EQUIP/PROPERTY SERVICE | | 1,153.00 | |
| 10 E 800 411 253300 000 | | | S1943496.002 | MOPS | 0 | 84.00 | |
| | | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | 84.00 | |
| 50 E 800 419 257220 000 | | | S1949254.001 | NAPKINS, WIPERS, SOLID POWER, RINCE ADDITIVE | 0 | 472.93 | |
| | | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/OTHER SUPP | | 472.93 | |
| 10 E 800 320 254490 000 | | | S1953195.001 | EQUIPMENT PART: SWITCH | 0 | 112.80 | |
| | | | | GENERAL FUND/REPAIR OTHER EQUIP/PROPERTY SERVICE | | 112.80 | |
| 10 E 800 320 254490 000 | | | S1953207.002 | CONVERTAMATIC SERVICED | 0 | 205.00 | |
| | | | | GENERAL FUND/REPAIR OTHER EQUIP/PROPERTY SERVICE | | 205.00 | |
| 10 E 800 411 253300 000 | | | S1954298.001 | CAN LINERS, BATH TISSUE, DUSTER | 0 | 930.24 | |
| | | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | 930.24 | |
| 10 E 800 411 253300 000 | | | S1959607.001 | ROLL TOWEL, BATH TISSUE, CLEANSER, DEODORIZERS | 0 | 1,326.71 | |
| | | | | GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | | 1,326.71 | |
| 70120 | PER MAR SECURITY SERVICES CORP | 10/19/2015 | 1418770 | 11/1/15-11/30/15 SECURITY MONITORING/SERVICE | 0 | 55.07 | 55.07 |
| 10 E 900 320 253300 000 | | | | S | | 55.07 | |
| 70121 | PIONEER MANUFACTURING COMPANY | 10/19/2015 | INV573157 | MAX PREMIUM | 0 | 159.95 | 159.95 |

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| 10 E 800 440 254200 000 | 70122 PROJECT LEAD THE WAY | 10/19/2015 | 57352 | STRIPER (FIELD PAINTER) GENERAL FUND/MAINTENANCE-SITES/NON-CAPITAL EQUIPMENT | 0 | 159.95 3,000.00 | 3,000.00 |
| 10 E 400 940 136000 000 | 70123 QUILL CORPORATION | 10/19/2015 | 7673085 | 2015/2016 PARTICIPATION GENERAL FUND/TECH ED/DUES & FEES | 0 | 3,000.00 52.08 | 458.99 |
| 10 E 100 411 110000 000 | 10 E 100 411 110000 000 | | | PLASTIC COMB BINDINGS GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | 0 | 52.08 | |
| 10 E 100 411 110000 000 | 10 E 200 411 120000 000 | | | 7910892 CANARY COPY PAPER GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | 0 | 109.80 109.80 | |
| 10 E 100 411 110000 000 | 10 E 100 411 110000 000 | | | 7997494 PURPLE HIGHLIGHTERS GENERAL FUND/REGULAR CURRICULUM/GENERAL SUPPLIES | 0 | 23.17 23.17 | |
| 10 E 100 411 110000 000 | 10 E 100 411 110000 000 | | | 8027372 BINDER (1) ORANGE GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | 0 | 4.99 4.99 | |
| 10 E 100 411 110000 000 | 10 E 100 411 110000 000 | | | 8038866 BINDER (1) BEBRY GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | 0 | 4.39 4.39 | |
| 10 E 100 411 110000 000 | 10 E 100 411 110000 000 | | | 8112013 BINDERS (2) PURPLE GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | 0 | 12.64 12.64 | |
| 10 E 100 411 110000 000 | 10 E 400 411 136000 000 | | | 8117528 CRAFT STICKS GENERAL FUND/TECH ED/GENERAL SUPPLIES | 0 | 15.98 15.98 | |
| 10 E 800 411 120000 000 | 10 E 100 411 110000 000 | | | 8341770 CLIPBOARDS GENERAL FUND/ELEMENTARY CURRICULUM/GENERAL SUPPLIES | 0 | 28.62 28.62 | |
| 10 E 100 440 110000 000 | 70124 REINHART FOODSERVICE | 10/19/2015 | SEPT 2015 | 8427210 LASER LABELS GENERAL FUND/REGULAR CURRICULUM/GENERAL SUPPLIES | 0 | 167.34 167.34 | |
| 50 E 800 415 257220 000 | 50 E 800 419 257220 000 | | | 8471925 ELECTRIC PENCIL SHARPENERS GENERAL FUND/ELEMENTARY CURRICULUM/NON-CAPITAL EQUIPMEN | 0 | 39.98 39.98 | |
| 50 E 800 415 257225 000 | 70125 REINHART FOODSERVICE (USDA) | 10/19/2015 | SEPT 2015 | FOOD & SUPPLIES FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | 0 | 2,060.87 1,489.77 | 2,060.87 |
| | 50 E 800 415 257220 000 | | | FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/OTHER SUPP FOOD SERVICE FUND/BREAKFAST PROGRAM/FOOD | 0 | 101.09 470.01 | |
| | | | | FOOD FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | 0 | 69.30 69.30 | 69.30 |

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| 70126 ROCK RIDGE ORCHARD LLC 50 E 800 415 257220 000 | 10/19/2015 499396 | PAUL RED APPLES FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | 0 | 67.00 67.00 | 134.00 |
| 50 E 800 415 257220 000 | 499400 | MCINTOSH & ZESTAR APPLES FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD | 0 | 67.00 67.00 | |
| 70127 ANITA SCHMEISER 10 E 400 310 162124 000 | 10/19/2015 TIMER | HS SWIM MEET 10/8/15 GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | 0 | 11.25 11.25 | 11.25 |
| 70128 SCHINDLER ELEVATOR CORPORATION 10 E 900 320 254300 000 | 10/19/2015 8104110754 | QUARTERLY BILLING 10/1/15-12/31/15 GENERAL FUND/MAINTENANCE-BUILDINGS/PROPERTY SERVICE | 0 | 348.69 348.69 | 348.69 |
| 70129 SHOPKO STORES OPER CO 27 E 100 411 158100 341 | 10/19/2015 02275 | INCENTIVES (FEITEN/JOHNSON) SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/GENERAL SUPP | 0 | 53.99 53.99 | 83.62 |
| 27 E 400 411 158100 341 | 09660 | LOTION, TOOTH BRUSHES, TOOTH PASTE, SMALL CUPS, STRAWS, HOT PADS, SMALL TONGS, NAIL BRUSH, STORAGE CONTAINERS SPECIAL EDUC./MULTICATEGORICAL HANDICAPPED/GENERAL SUPP | 6001516054 | 29.63 29.63 | |
| 70130 SOLUTION TREE LLC 10 E 800 411 221300 000 | 10/19/2015 847793 | SIMPLIFYING RESPONSE TO INTERVENTION BOOKS GENERAL FUND/INST. STAFF SERV. - TRAINING/GENERAL SUPPL | 6011516018 | 603.34 603.34 | 603.34 |
| 70131 STERLING WATER INC 10 E 800 411 253300 000 | 10/19/2015 342X04750801 | SOLAR SALT GENERAL FUND/OPERATION OF BUILDINGS/GENERAL SUPPLIES | 0 | 225.05 225.05 | 225.05 |
| 70132 JUDY SWEDA 10 E 400 310 162124 000 | 10/19/2015 TIMER | HS SWIM MEET 10/8/15 GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | 0 | 11.25 11.25 | 11.25 |
| 70133 SYSCO BARABOO LLC 50 E 800 415 257220 000 50 E 800 415 257225 000 | 10/19/2015 SEPT 2015 | FOOD FOOD SERVICE FUND/FOOD SERVICE-LUNCH PROGRAM/FOOD FOOD SERVICE FUND/BREAKFAST PROGRAM/FOOD | 0 | 2,144.53 2,144.53 0.00 | 2,144.53 |
| 70134 T & C WATER SYSTEMS 10 E 800 415 232100 000 | 10/19/2015 28558 | BOTTLED WATER, OCTOBER COOLER RENT GENERAL FUND/OFFICE OF SUPERINTENDENT/FOOD | 0 | 13.20 13.20 | 13.20 |

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| 70135 | TEAM SPORTING GOODS INC | 10/19/2015 | AAH064647 | BASKETBALL SCOREBOOKS, SLIPP-NOTT MAT GENERAL FUND/BOYS BASKETBALL/GENERAL SUPPLIES | 5021516062 | 106.75 | 106.75 |
| 10 E 400 411 162205 000 | | | | | | 106.75 | |
| 70136 | TIERNEY BROTHERS INC | 10/19/2015 | 700583 | Chromebooks GENERAL FUND/TECHNOLOGY COORD/PROJECTS/NON-CAPITAL EQUI | 1011516021 | 2,690.70 | 2,690.70 |
| 10 E 800 440 266000 000 | | | | | | 2,690.70 | |
| 70137 | TP PRINTING CO INC | 10/19/2015 | ELEMENTARY SCHOOL | 9 MONTH TRIBUNE PHONOGRAPH SUBSCRIPTION GENERAL FUND/LMC - INST SERVICE/NEWSPAPERS | 2001516010 | 35.00 | 1,705.84 |
| 10 E 100 433 222200 000 | | | | | | 35.00 | |
| | | | HIGH SCHOOL | 9 MONTH TRIBUNE PHONOGRAPH SUBSCRIPTION GENERAL FUND/LMC - INST SERVICE/NEWSPAPERS | 2001516028 | 35.00 | |
| 10 E 400 433 222200 000 | | | | | | 35.00 | |
| | | | MIDDLE SCHOOL | 9 MONTH TRIBUNE PHONOGRAPH SUBSCRIPTION GENERAL FUND/LMC - INST SERVICE/NEWSPAPERS | 2001516019 | 35.00 | |
| 10 E 200 433 222200 000 | | | | | | 35.00 | |
| | | | SEPT 2015 | COMMUNITY ED NOTICES COMMUNITY SERVICE FUND/COMMUNITY RELATIONS/PRINTING & B | 0 | 380.00 | |
| 80 E 800 354 232200 000 | | | | | | 380.00 | |
| | | | SEPT 2015. | MEETING MINUTES, LEGAL LINES, HELP WANTED ADS GENERAL FUND/PUBLIC INFORMATION/PRINTING & BINDING | 0 | 1,220.84 | |
| 10 E 800 354 263300 000 | | | | | | 1,220.84 | |
| 70138 | TUMARX PRINTING INC. | 10/19/2015 | 26889 | Business Cards (Mehlberg & Hoppmann) GENERAL FUND/REGULAR CURRICULUM/GENERAL SUPPLIES GENERAL FUND/TECHNOLOGY COORD/PROJECTS/GENERAL SUPPLIES | 1011516020 | 61.00 | 216.00 |
| 10 E 800 411 120000 000 | | | | | | 30.50 | |
| 10 E 800 411 266000 000 | | | | | | 30.50 | |
| | | | 26890 | COMMUNITY ED POSTCARDS COMMUNITY SERVICE FUND/COMMUNITY RELATIONS/PRINTING & B | 0 | 155.00 | |
| 80 E 800 354 232200 000 | | | | | | 155.00 | |
| 70139 | WIS ASSN.FOR EQUITY IN FUNDING | 10/19/2015 | 2015-2016 | MEMBERSHIP DUES GENERAL FUND/BOARD OF EDUCATION/DUES & FEES | 0 | 400.00 | 400.00 |
| 10 E 800 940 231100 000 | | | | | | 400.00 | |
| 70140 | WE ENGERGIES | 10/19/2015 | 9/9/15-10/8/15 | NEILLSVILLE GENERAL FUND/OPERATION OF BUILDINGS/GAS FOR HEAT | 0 | 26.67 | 26.67 |
| 10 E 900 331 253300 000 | | | | | | 26.67 | |
| 70141 | KRIS WEHRMAN | 10/19/2015 | TIMER | HS SWIM MEET 10/8/15 | 0 | 11.25 | 11.25 |

| Check Nbr | Vendor Name | Check Date | Invoice Number | Invoice Desc | PO Number | Invoice Amount | Check Amount |
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| 10 E 400 310 162124 000 | | | | GENERAL FUND/GIRLS SWIMMING/PERSONAL SERVICES | | 11.25 | |
| 70142 WESTSIDE GARDEN NURSERY | | 10/19/2015 | 25304/1 | PLANT - HEBDA | 0 | 80.00 | 160.00 |
| 10 E 800 411 231100 000 | | | | GENERAL FUND/BOARD OF EDUCATION/GENERAL SUPPLIES | | 80.00 | |
| | | | 25382/1 | PLANT - WENZEL | 0 | 80.00 | |
| 10 E 800 411 231100 000 | | | | GENERAL FUND/BOARD OF EDUCATION/GENERAL SUPPLIES | | 80.00 | |
| 70143 WIL-KIL PEST CONTROL CORP | | 10/19/2015 | 2761791 | HIGH SCHOOL MONTHLY PEST CONTROL | 0 | 38.00 | 76.00 |
| 10 E 800 320 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/PROPERTY SERVICE | | 38.00 | |
| | | | 2765292 | RATS/MICE - COLBY MIDDLE SCHOOL | 0 | 38.00 | |
| 10 E 800 320 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/PROPERTY SERVICE | | 38.00 | |
| 70144 WISCONSIN LIBRARY SERVICES INC | | 10/19/2015 | 45862 | Tumblebooks Subscription | 2001516042 | 699.00 | 699.00 |
| 10 E 100 435 222200 000 | | | | GENERAL FUND/LMC - INST SERVICE/PROGRAMMED COMPUTER SOF | | 699.00 | |
| 70145 WISCNET | | 10/19/2015 | 6320 | 2015-16 NETWORK ACCESS PARTICIPATION FEE | 0 | 420.00 | 420.00 |
| 10 E 800 358 266000 000 | | | | GENERAL FUND/TECHNOLOGY COORD/PROJECTS/ON-LINE COMMUNIC | | 420.00 | |
| 70146 XCEL ENERGY | | 10/19/2015 | ADAMS ST HOUSE | 9/7/15-10/6/15 | 0 | 122.48 | 300.71 |
| 10 E 800 336 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/ELECTRICITY OTHER T | | 122.48 | |
| | | | | DISTRICT ED CENTER 9/7/15-10/6/15 | 0 | 178.23 | |
| 10 E 800 336 253300 000 | | | | GENERAL FUND/OPERATION OF BUILDINGS/ELECTRICITY OTHER T | | 178.23 | |

78 Computer Check(s) For a Total of 149,256.16

| Obj | 2014-15 Original Budget | 2014-15 FYTD Activity | 2014-154 FYTD % | 2015-16 Budget | 2015-16 FYTD Activity | 2015-16 FYTD % | Encumbered Amount | Unencumbered Balance |
|-----------------------|----------------------------|--------------------------|--------------------|-------------------|--------------------------|-------------------|----------------------|-------------------------|
| 100000 | INSTRUCTION | | | | | | | |
| 110000 | ELEMENTARY CURRICULUM | | | | | | | |
| SALARIES | 1,085,883.00 | 236,290.67 | 21.76 | 1,111,237.00 | 197,920.84 | 17.81 | 0.00 | 913,316.16 |
| EMPLOYEE BENEFITS | 660,166.00 | 125,152.35 | 18.96 | 702,925.00 | 129,803.79 | 18.47 | 0.00 | 573,121.21 |
| PURCHASED SERVICES | 1,800.00 | 300.00 | 16.67 | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| NON-CAPITAL OBJECTS | 39,211.00 | 30,049.60 | 76.64 | 41,075.00 | 23,043.98 | 56.10 | 0.00 | 18,031.02 |
| CAPITAL OBJECTS | 1,150.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ELEMENTARY CURRICULUM | 1,788,210.00 | 391,792.62 | 21.91 | 1,856,737.00 | 350,768.61 | 18.89 | 0.00 | 1,505,968.39 |
| 120000 | REGULAR CURRICULUM | | | | | | | |
| SALARIES | 1,453,702.00 | 330,674.28 | 22.75 | 1,461,963.00 | 268,646.13 | 18.38 | 0.00 | 1,193,316.87 |
| EMPLOYEE BENEFITS | 760,794.00 | 146,974.60 | 19.32 | 787,618.00 | 139,692.00 | 17.74 | 0.00 | 647,926.00 |
| PURCHASED SERVICES | 6,540.00 | 3,100.00 | 47.40 | 5,540.00 | 2,250.00 | 40.61 | 0.00 | 3,290.00 |
| NON-CAPITAL OBJECTS | 74,935.00 | 36,713.15 | 48.99 | 109,285.00 | 65,653.31 | 60.08 | 1,375.22 | 42,256.47 |
| CAPITAL OBJECTS | 3,256.00 | 476.00 | 14.62 | 60.00 | 0.00 | 0.00 | 0.00 | 60.00 |
| OTHER OBJECTS | 4,160.00 | 577.06 | 13.87 | 4,750.00 | 1,651.00 | 34.76 | 0.00 | 3,099.00 |
| REGULAR CURRICULUM | 2,303,387.00 | 518,515.09 | 22.51 | 2,369,216.00 | 477,892.44 | 20.17 | 1,375.22 | 1,889,948.34 |
| 130000 | VOCATIONAL CURRICULUM | | | | | | | |
| SALARIES | 178,470.00 | 41,993.07 | 23.53 | 179,547.00 | 33,892.30 | 18.88 | 0.00 | 145,654.70 |
| EMPLOYEE BENEFITS | 109,063.00 | 24,352.31 | 22.33 | 114,683.00 | 18,294.88 | 15.95 | 0.00 | 96,388.12 |
| PURCHASED SERVICES | 4,400.00 | 2,862.35 | 65.05 | 6,012.00 | 2,073.96 | 34.50 | 0.00 | 3,938.04 |
| NON-CAPITAL OBJECTS | 11,006.00 | 4,476.27 | 40.67 | 29,780.00 | 10,212.40 | 34.29 | 3,964.62 | 15,602.98 |
| CAPITAL OBJECTS | 9,882.00 | 10,893.72 | 110.24 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| OTHER OBJECTS | 120.00 | 0.00 | 0.00 | 0.00 | 3,025.00 | 0.00 | 0.00 | -3,025.00 |
| VOCATIONAL CURRICULUM | 312,941.00 | 84,577.72 | 27.03 | 331,022.00 | 67,498.54 | 20.39 | 3,964.62 | 259,558.84 |
| 140000 | PHYSICAL CURRICULUM | | | | | | | |
| SALARIES | 138,194.00 | 30,734.34 | 22.24 | 139,818.00 | 27,107.10 | 19.39 | 0.00 | 112,710.90 |
| EMPLOYEE BENEFITS | 74,263.00 | 15,215.69 | 20.49 | 73,827.00 | 13,076.70 | 17.71 | 0.00 | 60,750.30 |
| PURCHASED SERVICES | 400.00 | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| NON-CAPITAL OBJECTS | 5,570.00 | 2,725.80 | 48.94 | 4,720.00 | 4,538.17 | 96.15 | 4.95 | 176.88 |

| Obj | 2014-15 Original Budget | 2014-15 FYTD Activity | 2014-15 FYTD % | 2015-16 Budget | 2015-16 FYTD Activity | 2015-16 FYTD % | Encumbered Amount | Unencumbered Balance |
|---------------------|----------------------------|--------------------------|-------------------|-------------------|--------------------------|-------------------|----------------------|-------------------------|
| 100000 | INSTRUCTION | | | | | | | |
| 140000 | PHYSICAL CURRICULUM | | | | | | | |
| CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 3,600.00 | 0.00 | 0.00 | 3,600.00 | 0.00 | 0.00 | 0.00 | 3,600.00 |
| PHYSICAL CURRICULUM | 222,027.00 | 48,675.83 | 21.92 | 222,165.00 | 44,721.97 | 20.13 | 4.95 | 177,438.08 |
| 150000 | SPECIAL CURRICULUM | | | | | | | |
| SALARIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL CURRICULUM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 160000 | CO-CURRICULAR | | | | | | | |
| SALARIES | 117,324.00 | 41,414.97 | 35.30 | 119,288.00 | 31,233.84 | 26.18 | 0.00 | 88,054.16 |
| EMPLOYEE BENEFITS | 13,980.00 | 5,372.50 | 38.43 | 14,876.00 | 3,913.73 | 26.31 | 0.00 | 10,962.27 |
| PURCHASED SERVICES | 38,345.00 | 8,584.89 | 22.39 | 33,800.00 | 7,488.96 | 22.16 | 0.00 | 26,311.04 |
| NON-CAPITAL OBJECTS | 28,405.00 | 12,677.41 | 44.63 | 24,695.00 | 12,394.92 | 50.19 | 3,275.37 | 9,024.71 |
| CAPITAL OBJECTS | 645.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 13,121.00 | 5,790.00 | 44.13 | 12,595.00 | 5,768.00 | 45.80 | 0.00 | 6,827.00 |
| CO-CURRICULAR | 211,820.00 | 73,839.77 | 34.86 | 205,254.00 | 60,799.45 | 29.62 | 3,275.37 | 141,179.18 |
| 170000 | SPECIAL NEEDS | | | | | | | |
| SALARIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NON-CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| SPECIAL NEEDS | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| INSTRUCTION | 4,839,885.00 | 1,117,401.03 | 23.09 | 4,985,894.00 | 1,001,681.01 | 20.09 | 8,620.16 | 3,975,592.83 |

| Obj | 2014-15 Original Budget | 2014-15 FYTD Activity | 2014-15 FYTD % | 2015-16 Budget | 2015-16 FYTD Activity | 2015-16 FYTD % | Encumbered Amount | Unencumbered Balance |
|---------------------------|------------------------------|--------------------------|-------------------|-------------------|--------------------------|-------------------|----------------------|-------------------------|
| 200000 | SUPPORT SERVICES | | | | | | | |
| 210000 | PUPIL SERVICES | | | | | | | |
| SALARIES | 144,560.00 | 36,293.96 | 25.11 | 131,067.00 | 24,953.48 | 19.04 | 0.00 | 106,113.52 |
| EMPLOYEE BENEFITS | 89,882.00 | 18,071.46 | 20.11 | 84,809.00 | 12,344.81 | 14.56 | 0.00 | 72,464.19 |
| PURCHASED SERVICES | 5,895.00 | 1,223.00 | 20.75 | 6,860.00 | 1,332.00 | 19.42 | 500.00 | 5,028.00 |
| NON-CAPITAL OBJECTS | 3,825.00 | 891.53 | 23.31 | 4,810.00 | 829.99 | 17.26 | 0.00 | 3,980.01 |
| CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 110.00 | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 0.00 | 160.00 |
| PUPIL SERVICES | 244,272.00 | 56,479.95 | 23.12 | 227,706.00 | 39,460.28 | 17.33 | 500.00 | 187,745.72 |
| 220000 | INSTRUCTIONAL STAFF SERVICES | | | | | | | |
| SALARIES | 174,617.00 | 42,934.41 | 24.59 | 161,658.00 | 32,520.18 | 20.12 | 0.00 | 129,137.82 |
| EMPLOYEE BENEFITS | 115,318.00 | 20,066.16 | 17.40 | 96,241.00 | 17,394.04 | 18.07 | 0.00 | 78,846.96 |
| PURCHASED SERVICES | 51,714.00 | 16,037.16 | 31.01 | 59,079.00 | 18,959.20 | 32.09 | 0.00 | 40,119.80 |
| NON-CAPITAL OBJECTS | 64,813.00 | 17,270.57 | 26.65 | 71,992.00 | 17,489.81 | 24.29 | 1,756.40 | 52,745.79 |
| CAPITAL OBJECTS | 4,930.00 | 392.00 | 7.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 1,110.00 | 259.00 | 23.33 | 1,150.00 | 254.00 | 22.09 | 0.00 | 896.00 |
| INSTRUCTIONAL STAFF SERVI | 412,502.00 | 96,959.30 | 23.51 | 390,120.00 | 86,617.23 | 22.20 | 1,756.40 | 301,746.37 |
| 230000 | GENERAL ADMINISTRATION | | | | | | | |
| SALARIES | 124,680.00 | 42,666.32 | 34.22 | 144,972.00 | 43,974.39 | 30.33 | 0.00 | 100,997.61 |
| EMPLOYEE BENEFITS | 54,329.00 | 19,792.21 | 36.43 | 54,269.00 | 18,640.97 | 34.35 | 0.00 | 35,628.03 |
| PURCHASED SERVICES | 49,738.00 | 13,858.59 | 27.86 | 51,220.00 | 6,503.25 | 12.70 | 0.00 | 44,716.75 |
| NON-CAPITAL OBJECTS | 6,765.00 | 3,428.37 | 50.68 | 10,598.00 | 1,789.36 | 16.88 | 265.60 | 8,543.04 |
| CAPITAL OBJECTS | 2,820.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 8,304.00 | 6,064.00 | 73.03 | 7,600.00 | 5,661.32 | 74.49 | 0.00 | 1,938.68 |
| GENERAL ADMINISTRATION | 246,636.00 | 85,809.49 | 34.79 | 268,659.00 | 76,569.29 | 28.50 | 265.60 | 191,824.11 |
| 240000 | BUILDING ADMINISTRATION | | | | | | | |
| SALARIES | 341,618.00 | 111,761.94 | 32.72 | 353,259.00 | 93,748.70 | 26.54 | 0.00 | 259,510.30 |
| EMPLOYEE BENEFITS | 195,245.00 | 44,410.50 | 22.75 | 187,356.00 | 47,416.17 | 25.31 | 0.00 | 139,939.83 |
| PURCHASED SERVICES | 1,300.00 | 421.00 | 32.38 | 3,475.00 | 500.00 | 14.39 | 0.00 | 2,975.00 |
| NON-CAPITAL OBJECTS | 9,535.00 | 719.22 | 7.54 | 8,025.00 | 420.74 | 5.24 | 668.00 | 6,936.26 |

| Obj | 2014-15 Original Budget | 2014-15 FYTD Activity | 2014-154 FYTD % | 2015-16 Budget | 2015-16 FYTD Activity | 2015-16 FYTD % | Encumbered Amount | Unencumbered Balance |
|-------------------------|----------------------------|--------------------------|--------------------|-------------------|--------------------------|-------------------|----------------------|-------------------------|
| 200000 | SUPPORT SERVICES | | | | | | | |
| 240000 | BUILDING ADMINISTRATION | | | | | | | |
| CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 1,500.00 | 0.00 | 0.00 | 1,115.00 | 0.00 | 0.00 | 0.00 | 1,115.00 |
| BUILDING ADMINISTRATION | 549,198.00 | 157,312.66 | 28.64 | 553,230.00 | 142,085.61 | 25.68 | 668.00 | 410,476.39 |
| 250000 | BUSINESS ADMINISTRATION | | | | | | | |
| SALARIES | 429,125.00 | 147,023.70 | 34.26 | 442,839.00 | 131,983.30 | 29.80 | 0.00 | 310,855.70 |
| EMPLOYEE BENEFITS | 290,694.00 | 84,020.16 | 28.90 | 225,204.00 | 58,965.85 | 26.18 | 0.00 | 166,238.15 |
| PURCHASED SERVICES | 1,242,843.00 | 301,928.65 | 24.29 | 1,116,178.00 | 278,181.10 | 24.92 | 0.00 | 837,996.90 |
| NON-CAPITAL OBJECTS | 99,250.00 | 36,229.50 | 36.50 | 99,350.00 | 45,628.37 | 45.93 | 545.00 | 53,176.63 |
| CAPITAL OBJECTS | 50,200.00 | 5,970.57 | 11.89 | 27,000.00 | 0.00 | 0.00 | 0.00 | 27,000.00 |
| INSURANCE & JUDGMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 2,400.00 | 70.00 | 2.92 | 1,600.00 | 605.00 | 37.81 | 0.00 | 995.00 |
| BUSINESS ADMINISTRATION | 2,114,512.00 | 575,242.58 | 27.20 | 1,912,171.00 | 515,363.62 | 26.95 | 545.00 | 1,396,262.38 |
| 260000 | CENTRAL SERVICES | | | | | | | |
| SALARIES | 42,670.00 | 14,076.59 | 32.99 | 66,620.00 | 10,942.34 | 16.43 | 0.00 | 55,677.66 |
| EMPLOYEE BENEFITS | 31,119.00 | 9,480.71 | 30.47 | 13,249.00 | 1,368.68 | 10.33 | 0.00 | 11,880.32 |
| PURCHASED SERVICES | 103,818.00 | 25,341.81 | 24.41 | 109,265.00 | 48,329.64 | 44.23 | 0.00 | 60,935.36 |
| NON-CAPITAL OBJECTS | 19,800.00 | 3,681.51 | 18.59 | 61,050.00 | 29,403.20 | 48.16 | 0.00 | 31,646.80 |
| CAPITAL OBJECTS | 55,250.00 | 8,966.30 | 16.23 | 4,500.00 | 1,020.00 | 22.67 | 0.00 | 3,480.00 |
| OTHER OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CENTRAL SERVICES | 252,657.00 | 61,546.92 | 24.36 | 254,684.00 | 91,063.86 | 35.76 | 0.00 | 163,620.14 |
| 270000 | INSURANCE | | | | | | | |
| INSURANCE & JUDGMENTS | 125,127.00 | 108,517.42 | 86.73 | 105,005.00 | 94,818.83 | 90.30 | 0.00 | 10,186.17 |
| INSURANCE | 125,127.00 | 108,517.42 | 86.73 | 105,005.00 | 94,818.83 | 90.30 | 0.00 | 10,186.17 |

SCHOOL DISTRICT OF COLBY
BUDGET & EXPENSE 2015-16 (Date: 10/2015)

| Obj | 2014-15 Original Budget | 2014-15 FYTD Activity | 2014-15 FYTD % | 2015-16 Budget | 2015-16 FYTD Activity | 2015-16 FYTD % | Encumbered Amount | Unencumbered Balance |
|---------------------------|-------------------------------|--------------------------|-------------------|-------------------|--------------------------|-------------------|----------------------|-------------------------|
| 200000 | SUPPORT SERVICES | | | | | | | |
| 280000 | DEBT SERVICE | | | | | | | |
| DEBT RETIREMENT | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| DEBT SERVICE | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| 290000 | OTHER SUPPORT SERVICES | | | | | | | |
| SALARIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 185,000.00 | 47,923.14 | 25.90 | 317,500.00 | 44,171.83 | 13.91 | 0.00 | 273,328.17 |
| PURCHASED SERVICES | 2,196.00 | 547.00 | 24.91 | 2,188.00 | 547.00 | 25.00 | 0.00 | 1,641.00 |
| OTHER SUPPORT SERVICES | 187,196.00 | 48,470.14 | 25.89 | 319,688.00 | 44,718.83 | 13.99 | 0.00 | 274,969.17 |
| SUPPORT SERVICES | 4,133,600.00 | 1,190,338.46 | 28.80 | 4,032,763.00 | 1,090,697.55 | 27.05 | 3,735.00 | 2,938,330.45 |
| 400000 | NON-PROGRAM TRANSACTIONS | | | | | | | |
| 410000 | INTERFUND OPERATING TRANSFERS | | | | | | | |
| OPERATING TRANSFERS-OUT | 1,128,547.00 | 0.00 | 0.00 | 1,064,953.00 | 0.00 | 0.00 | 0.00 | 1,064,953.00 |
| INTERFUND OPERATING TRANS | 1,128,547.00 | 0.00 | 0.00 | 1,064,953.00 | 0.00 | 0.00 | 0.00 | 1,064,953.00 |
| 430000 | GEN. TUITION PAYMENTS | | | | | | | |
| PURCHASED SERVICES | 915,655.00 | 0.00 | 0.00 | 844,000.00 | 0.00 | 0.00 | 0.00 | 844,000.00 |
| NON-CAPITAL OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| GEN. TUITION PAYMENTS | 915,880.00 | 0.00 | 0.00 | 844,000.00 | 0.00 | 0.00 | 0.00 | 844,000.00 |
| 490000 | NON-PROGRAM TRANSACTIONS | | | | | | | |
| OTHER OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NON-PROGRAM TRANSACTIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NON-PROGRAM TRANSACTIONS | 2,044,427.00 | 0.00 | 0.00 | 1,908,953.00 | 0.00 | 0.00 | 0.00 | 1,908,953.00 |

| Obj | 2014-15 | 2014-15 | 2014-154 | 2015-16 | 2015-16 | 2015-16 | Encumbered | Unencumbered |
|----------------------|------------------------|----------------------|---------------|---------------|----------------------|---------------|---------------|----------------|
| | <u>Original Budget</u> | <u>FYTD Activity</u> | <u>FYTD %</u> | <u>Budget</u> | <u>FYTD Activity</u> | <u>FYTD %</u> | <u>Amount</u> | <u>Balance</u> |
| Grand Expense Totals | 11,017,912.00 | 2,307,739.49 | 20.95 | 10,927,610.00 | 2,092,378.56 | 19.15 | 12,355.16 | 8,822,876.28 |

Number of Accounts: 3080

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

**SCHOOL DISTRICT OF COLBY
COLBY, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS
TO THE BOARD OF EDUCATION**

Year Ended June 30, 2015

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
Viroqua, Wisconsin 54665
(608) 637-2082
Fax: (608) 637-3021**

**SCHOOL DISTRICT OF COLBY
COLBY, WISCONSIN**

Year Ended June 30, 2015

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**AUDIT MATTERS REQUIRING COMMUNICATION
TO THE GOVERNING BODY**

To the Board of Education
School District of Colby
Colby, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School District of Colby (District) for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, OMB Circular A-133, and State Single Audit Guidelines, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 6, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies related to pensions by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, beginning July 1, 2014. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements relate to estimating other post-employment benefits, pension asset, compensated absences, depreciable lives, and depreciating fixed assets.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Attached are misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 5, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the Schedule of Funding Progress for Post-Employment Benefit Plans, Wisconsin Retirement System schedules, and budgetary comparison information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Other Information Regarding Nonattest Services We Performed

We have not performed any advisory or nonattest services that would impair our independence as your auditor. Management has overseen, directed and accepted all nonattest services that were provided.

Restriction on Use

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Certified Public Accountants
Viroqua, Wisconsin
October 5, 2015



Certified Public Accountants

1315 Bad Axe Court ▲ P.O. Box 271 ▲ Viroqua, Wisconsin 54665 ▲ TEL 608-637-2082 ▲ FAX 608-637-3021

MANAGEMENT LETTER

To the Board of Education
School District of Colby
Colby, Wisconsin

In planning and performing our audit of the financial statements of the School District of Colby for the year ended June 30, 2015, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated October 5, 2015, on the financial statements of the School District of Colby.

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

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Certified Public Accountants
Viroqua, Wisconsin
October 5, 2015

**SCHOOL DISTRICT OF COLBY
COLBY, WISCONSIN
Year Ended June 30, 2015**

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The District processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the June 30, 2015 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is not considered to be material to the financial statements of the School District of Colby. The proposed entries were accepted by the District's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year end financial statements and note disclosures. We have provided these services to your District.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There were no potential (passed) journal entry identified in our audit that were not posted to the general ledger.

ADDITIONAL COMMENTS

To comply with our professional standards, deficiencies in internal control have been communicated to you in the Schedule of Findings and Questioned Costs in the bound financial statements with independent auditor's reports.

OTHER INTERNAL CONTROL MATTERS

Athletic Event Admissions

Currently all admission fees for athletic events are being collected, retained, and disbursed by the Booster Club. This procedure may be in conflict with DPI requirements. According to the Wisconsin Uniform Financial Accounting Requirements (WUFAR), athletic admission fees are to be recorded in the General Fund using revenue source code 271. Therefore, we recommend the District consult with the DPI Financial Staff to consider reviewing the procedures on depositing athletic admission fees and the disbursement of these funds, to ensure the proper reporting in the District's general ledger accounting software.

Old Outstanding Checks

During our audit, we noted that the outstanding check list for the operating checking account at year-end contained checks dated from as early as April 2003. The District does not have a formal, clearly defined policy for disposition of uncashed checks. Since no such policy exists, long-outstanding checks are not handled in an organized fashion. We recommend that management establish a formal, written policy concerning uncashed checks based on current state laws. Such a policy should specify aging milestones with required actions including turning amounts over to the State of Wisconsin for unclaimed property.

New Actuary Valuation

GASB 45 requires other post-employment benefit valuations to be updated periodically depending up on the types of benefits available to retirees and the number of active employees. During our audit, it was noted that the District's most recent actuarial valuation is dated July 1, 2012. We recommend that the District consult with an actuary to stay compliant with the requirements of GASB 45. It appears a new valuation will be necessary for the next school year.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the School District of Colby and our comments are intended to draw to your attention issues which need to be addressed by the District to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the District. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The District's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

Client: **Colby SD - Colby School District**
Engagement: **COLBY SD - 2015 Colby School District**
Period Ending: **6/30/2015**
Trial Balance: **TB**
Workpaper: **Adjusting Journal Entries Report**

| Account | Description | Debit | Credit |
|--|-------------------------------|-------------------|-------------------|
| Adjusting Journal Entries JE # 1 | | | |
| To true-up receivable and payable related to Medicaid payment. *REVERSE* | | | |
| 27 A 000 000 715420 000 | SPECIAL EDUC./DUE FROM CESA | 4,820.89 | |
| 27 L 000 000 811200 000 | SPECIAL EDUC./A/P ACCRUAL | | 4,820.89 |
| Total | | 4,820.89 | 4,820.89 |
| Adjusting Journal Entries JE # 2 | | | |
| To adjust Fund 10 school-wide IDEA receivable. | | | |
| 10 R 800 730 500000 341 | SPECIAL PROJECT GRANT | 48.44 | |
| 10 L 000 000 811200 000 | GENERAL FUND/A/P ACCRUAL | | 48.44 |
| Total | | 48.44 | 48.44 |
| Adjusting Journal Entries JE # 3 | | | |
| To reclassify retiree benefit expenses to the proper WUFAR code per inquiry of DPL | | | |
| 10 E 800 290 292000 000 | RETIREE MEDICAL PAY AS YOU GO | 174,538.09 | |
| 10 E 800 241 291000 000 | MEDICAL | | 174,538.09 |
| Total | | 174,538.09 | 174,538.09 |
| Adjusting Journal Entries JE # 4 | | | |
| To record additional transfer to Fund 46, per client request. | | | |
| 10 E 800 846 411000 000 | TRANSFER TO FUND 46 | 99,000.00 | |
| 46 A 000 000 714210 000 | DUE FROM GENERAL | 99,000.00 | |
| 10 L 000 000 812460 000 | DUE TO FUND 46 | | 99,000.00 |
| 46 R 800 110 411000 000 | OPERATING TRANSFER/GENERAL | | 99,000.00 |
| Total | | 198,000.00 | 198,000.00 |
| Adjusting Journal Entries JE # 5 | | | |
| To record additional accounts payable per search. *REVERSE* | | | |
| 10 E 800 310 254300 601 | PERSONAL SERVICES | 63,409.99 | |
| 10 L 000 000 811200 000 | GENERAL FUND/A/P ACCRUAL | | 63,409.99 |
| Total | | 63,409.99 | 63,409.99 |

**SCHOOL DISTRICT OF COLBY
COLBY, WISCONSIN**

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORTS**

Year Ended June 30, 2015

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
Viroqua, Wisconsin 54665
(608) 637-2082
Fax: (608) 637-3021**

SCHOOL DISTRICT OF COLBY

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
School District of Colby
Colby, Wisconsin

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, effective July 1, 2014, the Abbotsford School District adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary information, Schedule of Funding Progress for Post-Employment Benefit Plans, and Wisconsin Retirement System schedules on pages 39 through 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District of Colby's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the State Single Audit Guidelines issued by the Wisconsin Department of Administration (DOA), and are also not a required part of the basic financial statements.



Other Matters (Continued)

Other Information (Continued)

The other supplementary information and schedules of awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedules of awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 5, 2015 on our consideration of the School District of Colby's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School District of Colby's internal control over financial reporting and compliance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Certified Public Accountants
Viroqua, Wisconsin
October 5, 2015

BASIC FINANCIAL STATEMENTS

SCHOOL DISTRICT OF COLBY
DISTRICT-WIDE STATEMENT OF NET POSITION
As of June 30, 2015

| | Governmental Activities |
|--|-----------------------------|
| Assets | |
| Current assets: | |
| Cash and investments | \$ 2,056,402 |
| Receivables: | |
| Taxes | 930,841 |
| Accounts | 12,539 |
| Due from other governments | 509,648 |
| Total current assets | <u>3,509,430</u> |
| Noncurrent assets: | |
| Capital assets not being depreciated | 130,936 |
| Capital assets being depreciated | 15,635,962 |
| Fixed assets held for investment | 318,500 |
| Less: Accumulated depreciation | (7,684,256) |
| Net pension asset | 650,761 |
| Total noncurrent assets | <u>9,051,903</u> |
| Total assets | <u>12,561,333</u> |
| Deferred outflows of resources | <u>579,452</u> |
| Total assets and deferred outflows of resources | <u><u>\$ 13,140,785</u></u> |
| Liabilities | |
| Current liabilities: | |
| Accounts payable | \$ 82,223 |
| Accrued liabilities: | |
| Payroll, payroll taxes, insurance | 583,905 |
| Interest | 20,408 |
| Current portion of long-term obligations | 415,000 |
| Total current liabilities | <u>1,101,536</u> |
| Noncurrent liabilities: | |
| Long-term obligations, net of current portion | 3,907,426 |
| Total noncurrent liabilities | <u>3,907,426</u> |
| Total liabilities | <u>5,008,962</u> |
| Net position | |
| Net investment in capital assets | 6,646,142 |
| Restricted | 507,638 |
| Unrestricted | 978,043 |
| Total net position | <u>8,131,823</u> |
| Total liabilities and net position | <u><u>\$ 13,140,785</u></u> |

See accompanying notes to financial statements.

SCHOOL DISTRICT OF COLBY
DISTRICT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015

| Functions/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Government Activities |
|---|----------------------|-------------------------|--|--------------------------|
| Governmental activities: | | | | |
| Instruction: | | | | |
| Regular instruction | \$ 4,145,240 | \$ 3,957 | \$ 760,289 | \$ (3,380,994) |
| Vocational instruction | 339,237 | - | - | (339,237) |
| Physical instruction | 226,157 | - | - | (226,157) |
| Special education instruction | 1,337,904 | - | 625,281 | (712,623) |
| Other instruction | 207,785 | 25,733 | - | (182,052) |
| Total instruction | <u>6,256,323</u> | <u>29,690</u> | <u>1,385,570</u> | <u>(4,841,063)</u> |
| Support services: | | | | |
| Pupil services | 381,924 | - | 3,000 | (378,924) |
| Instructional staff services | 462,268 | - | 45,302 | (416,966) |
| General administration services | 278,248 | - | - | (278,248) |
| Building administration services | 610,147 | - | - | (610,147) |
| Business services | 256,161 | - | - | (256,161) |
| Operation and maintenance of plant | 1,035,773 | - | - | (1,035,773) |
| Pupil transportation | 722,387 | - | 84,582 | (637,805) |
| Central services | 179,969 | - | - | (179,969) |
| Insurance | 112,636 | - | - | (112,636) |
| Community service | 11,714 | - | - | (11,714) |
| Other support services | 176,723 | - | - | (176,723) |
| Food service | 634,124 | 240,899 | 345,094 | (48,131) |
| Interest on debt | 70,904 | - | - | (70,904) |
| Depreciation - unallocated* | 430,284 | - | - | (430,284) |
| Total support services | <u>5,363,262</u> | <u>240,899</u> | <u>477,978</u> | <u>(4,644,385)</u> |
| Nonprogram: | | | | |
| Purchased instructional service | 958,016 | - | - | (958,016) |
| Total nonprogram | <u>958,016</u> | <u>-</u> | <u>-</u> | <u>(958,016)</u> |
| Total governmental activities | <u>\$ 12,577,601</u> | <u>\$ 270,589</u> | <u>\$ 1,863,548</u> | <u>(10,443,464)</u> |
| General revenues: | | | | |
| Property taxes: | | | | |
| General purpose | | | | 2,435,598 |
| Debt service | | | | 473,650 |
| Community service | | | | 10,000 |
| State and federal aids not restricted to specific functions: | | | | |
| General | | | | 7,420,332 |
| Interest and investment earnings | | | | 2,718 |
| Miscellaneous | | | | 192,456 |
| Total general revenues | | | | <u>10,534,754</u> |
| Change in net position | | | | <u>91,290</u> |
| Net position - beginning of year | | | | <u>6,821,606</u> |
| Prior period adjustment | | | | <u>1,218,927</u> |
| Net position - beginning of year, restated | | | | <u>8,040,533</u> |
| Net position - end of year | | | | <u>\$ 8,131,823</u> |

* Includes depreciation on assets not directly allocable to functions. See Note 2.B.

See accompanying notes to financial statements.

SCHOOL DISTRICT OF COLBY
BALANCE SHEET
GOVERNMENTAL FUNDS
As of June 30, 2015

| | <u>Major Fund</u> General Fund | <u>Nonmajor</u> Gov't. Funds | <u>Total</u> Gov't. Funds |
|--|--------------------------------------|------------------------------------|---------------------------------|
| Assets | | | |
| Cash and investments | \$ 1,625,996 | \$ 430,406 | \$ 2,056,402 |
| Receivables: | | | |
| Taxes | 930,841 | - | 930,841 |
| Accounts | 10,868 | 1,671 | 12,539 |
| Due from other funds | 46,433 | 99,000 | 145,433 |
| Due from other governments | 463,249 | 46,399 | 509,648 |
| Investment in fixed assets | - | 318,500 | 318,500 |
| Total assets | <u><u>\$ 3,077,387</u></u> | <u><u>\$ 895,976</u></u> | <u><u>\$ 3,973,363</u></u> |
| Liabilities | | | |
| Accounts payable | \$ 82,052 | \$ 171 | \$ 82,223 |
| Accrued liabilities: | | | |
| Payroll, payroll taxes, insurance | 581,079 | 2,826 | 583,905 |
| Due to other funds | 99,000 | 46,433 | 145,433 |
| Total liabilities | <u><u>762,131</u></u> | <u><u>49,430</u></u> | <u><u>811,561</u></u> |
| Fund balances | | | |
| Committed | - | 318,500 | 318,500 |
| Restricted | - | 528,046 | 528,046 |
| Unassigned | 2,315,256 | - | 2,315,256 |
| Total fund balances | <u><u>2,315,256</u></u> | <u><u>846,546</u></u> | <u><u>3,161,802</u></u> |
| Total liabilities and fund balances | <u><u>\$ 3,077,387</u></u> | <u><u>\$ 895,976</u></u> | <u><u>\$ 3,973,363</u></u> |

See accompanying notes to financial statements.

SCHOOL DISTRICT OF COLBY
BALANCE SHEET
GOVERNMENTAL FUNDS
As of June 30, 2015

| | |
|---|--------------------------|
| | Total Gov't. Funds |
| Total fund balances from previous page | <u>\$ 3,161,802</u> |

Total net position reported for governmental activities in the Statement of Net Position are different from the amount reported as total governmental funds' fund balance because:

Capital assets used in government activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the Statement of Net Position are:

| | | |
|---------------------------------------|--------------------|-----------|
| Governmental capital assets | \$ 15,766,898 | |
| Governmental accumulated depreciation | <u>(7,684,256)</u> | 8,082,642 |

| | |
|---|---------|
| The net pension asset is not a current financial resource, and is therefore, not reported in the fund statements. | 650,761 |
|---|---------|

Pension deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension plan. These items are reflected in the Statement of Net Position and are being amortized with pension expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.

| | | |
|--------------------------------|----------|---------|
| Deferred outflows of resources | 579,452 | |
| Deferred inflows of resources | <u>-</u> | 579,452 |

Long-term liabilities, including bonds and notes payable, are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the Statement of Net Position that are not reported in the Governmental Funds Balance Sheet are:

| | | |
|---|--------------------|--------------------|
| General obligation debt | (1,755,000) | |
| Accrued sick leave | (74,358) | |
| Accrued interest on general obligation debt | (20,408) | |
| Other post-employment benefits | <u>(2,493,068)</u> | <u>(4,342,834)</u> |

| | |
|---|----------------------------|
| Total net position - governmental activities | <u><u>\$ 8,131,823</u></u> |
|---|----------------------------|

See accompanying notes to financial statements.

SCHOOL DISTRICT OF COLBY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

| | Major Fund General Fund | Nonmajor Gov't. Funds | Total Gov't. Funds |
|--|-------------------------------|-----------------------------|--------------------------|
| Revenues: | | | |
| Property taxes | \$ 2,435,598 | \$ 483,650 | \$ 2,919,248 |
| Other local sources | 161,147 | 269,909 | 431,056 |
| Interdistrict sources | 634,034 | - | 634,034 |
| Intermediate sources | 240,784 | - | 240,784 |
| State sources | 7,538,131 | 9,489 | 7,547,620 |
| Federal sources | 529,823 | 335,605 | 865,428 |
| Other sources | 30,721 | - | 30,721 |
| Total revenues | <u>11,570,238</u> | <u>1,098,653</u> | <u>12,668,891</u> |
| Expenditures: | | | |
| Current: | | | |
| Instruction: | | | |
| Regular instruction | 4,037,347 | 4,478 | 4,041,825 |
| Vocational instruction | 323,299 | - | 323,299 |
| Physical instruction | 221,926 | - | 221,926 |
| Special education instruction | 1,308,211 | - | 1,308,211 |
| Other instruction | 195,380 | 7,292 | 202,672 |
| Total instruction | <u>6,086,163</u> | <u>11,770</u> | <u>6,097,933</u> |
| Support services: | | | |
| Pupil services | 373,070 | - | 373,070 |
| Instructional staff services | 452,629 | - | 452,629 |
| General administration services | 249,535 | 23,476 | 273,011 |
| Building administration services | 598,783 | - | 598,783 |
| Business services | 256,498 | - | 256,498 |
| Operation and maintenance | 1,028,061 | 988 | 1,029,049 |
| Pupil transportation | 721,887 | 500 | 722,387 |
| Central services | 180,078 | - | 180,078 |
| Insurance | 112,636 | - | 112,636 |
| Community service | - | 11,752 | 11,752 |
| Other support services | 176,723 | - | 176,723 |
| Food service | - | 627,328 | 627,328 |
| Total support services | <u>4,149,900</u> | <u>664,044</u> | <u>4,813,944</u> |
| Debt service: | | | |
| Principal | - | 405,000 | 405,000 |
| Interest and fiscal charges | - | 75,232 | 75,232 |
| Total debt service | <u>-</u> | <u>480,232</u> | <u>480,232</u> |
| Nonprogram: | | | |
| Purchased instructional service | 958,016 | - | 958,016 |
| Total nonprogram | <u>958,016</u> | <u>-</u> | <u>958,016</u> |
| Capital outlay | <u>204,341</u> | <u>3,190</u> | <u>207,531</u> |
| Total expenditures | <u>11,398,420</u> | <u>1,159,236</u> | <u>12,557,656</u> |
| Excess (deficiency) of revenues over expenditures | <u>171,818</u> | <u>(60,583)</u> | <u>111,235</u> |
| Other financing sources (uses): | | | |
| Transfer from (to) other funds | (135,996) | 135,996 | - |
| Total other financing sources (uses) | <u>(135,996)</u> | <u>135,996</u> | <u>-</u> |
| Net change in fund balances | 35,822 | 75,413 | 111,235 |
| Fund balance - beginning of year | 2,279,434 | 771,133 | 3,050,567 |
| Fund balance - end of year | <u>\$ 2,315,256</u> | <u>\$ 846,546</u> | <u>\$ 3,161,802</u> |

See accompanying notes to financial statements.

SCHOOL DISTRICT OF COLBY
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015

Net change in fund balances - total governmental funds \$ 111,235

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

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

| | | |
|--|------------|-----------|
| Capital outlay reported in governmental fund statements | \$ 207,531 | |
| Capital asset additions not included in capital outlay | 26,033 | |
| Depreciation expense reported in the Statement of Activities | (490,284) | |
| | | |
| Amount by which capital outlays are greater (less) than depreciation in the current period: | | (256,720) |

Vested employee benefits are reported in the governmental funds when amounts are paid. The Statement of Activities reports the value of benefits earned during the year.

| | | |
|--|--|-----------|
| Amounts paid are greater (less) than amounts earned by: | | (183,839) |
|--|--|-----------|

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the Statement of Net Position and does not affect the Statement of Activities.

| | | |
|--|--|---------|
| The amount of long-term debt principal payments in the current year is: | | 405,000 |
|--|--|---------|

In governmental funds, interest payments on outstanding long-term debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.

| | | |
|--|----------|-------|
| The amount of interest paid during the current period | 75,232 | |
| The amount of interest accrued during the current period | (70,904) | |
| | | |
| Interest paid is greater (less) than interest accrued by: | | 4,328 |

Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset from the prior year to the current year, with some adjustments

| | | |
|---|-----------|--------|
| Amount of current year required contributions into the defined benefit pension plan | 256,560 | |
| Actuarially determined change in net pension asset between years, with adjustments | (245,274) | |
| | | 11,286 |

| | | |
|---|--|------------------|
| Change in net position - governmental activities | | \$ 91,290 |
|---|--|------------------|

See accompanying notes to financial statements.

SCHOOL DISTRICT OF COLBY
STATEMENT OF FIDUCIARY NET POSITION
As of June 30, 2015

| | Agency Fund | Private- Purpose Trust Fund | Total Fiduciary Funds |
|---|-------------------|-----------------------------------|-----------------------------|
| Assets | | | |
| Cash | \$ 140,878 | \$ 37,745 | \$ 178,623 |
| Total assets | <u>\$ 140,878</u> | <u>\$ 37,745</u> | <u>\$ 178,623</u> |
| Liabilities | | | |
| Due to student organizations | \$ 140,878 | \$ - | \$ 140,878 |
| Total liabilities | <u>140,878</u> | <u>-</u> | <u>140,878</u> |
| Net Position | <u>-</u> | <u>37,745</u> | <u>37,745</u> |
| Total liabilities and net position | <u>\$ 140,878</u> | <u>\$ 37,745</u> | <u>\$ 178,623</u> |

See accompanying notes to financial statements.

SCHOOL DISTRICT OF COLBY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2015

| | Private- Purpose Trust Fund |
|---|-----------------------------------|
| Additions | |
| Private donation | \$ 19,200 |
| Other local sources | 70 |
| Total additions | <u>19,270</u> |
| Deductions | |
| Scholarships awarded | <u>16,000</u> |
| Total deductions | <u>16,000</u> |
| Change in net position | 3,270 |
| Net position - beginning of year | <u>34,475</u> |
| Net position - end of year | <u><u>\$ 37,745</u></u> |

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

SCHOOL DISTRICT OF COLBY
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June 30, 2015

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SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the School District of Colby conform to generally accepted accounting principles as applicable to governmental units.

A. REPORTING ENTITY

The School District of Colby is organized as a common school district. The District, governed by a seven member elected school board, operates early childhood through grade 12 and is comprised of all or parts of fifteen taxing districts. This report includes all of the funds of the School District of Colby. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

B. BASIS OF FINANCIAL STATEMENT PRESENTATION

District-Wide Financial Statements

The District-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the activities of the District. The effect of interfund activity, within the governmental columns, has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The District does not allocate indirect expenses to functions in the Statement of Activities. Program revenues included (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements (Continued)

Funds are organized as major funds or nonmajor funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all funds combined.
- c. In addition, any other governmental fund that the District believes is particularly important to financial statement users may be reported as a major fund.

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The District has presented the following governmental funds:

General Fund – The General Fund is the District's primary operating fund and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund. Special education revenues and expenses are included in the General Fund. In previous years, special education revenues and expenses were reported as a separate special revenue fund.

Special Revenue Funds – Special Revenue Funds are used to account for and report the specific revenue sources comprising a substantial portion of the fund's resources on an ongoing basis that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

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

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays (other than those financed by proprietary funds and trust funds).

The District reports the following major governmental fund:

General Fund

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Governmental Funds (Continued)

The District reports the following nonmajor funds:

- Debt Service Fund
- Capital Projects Fund
- Capital Improvement Fund
- Special Revenue Funds:
 - Special Revenue Trust Fund
 - Food Service Fund
 - Community Service Fund

Fiduciary Funds (Not included in District-Wide Statements)

Agency Fund – An Agency Fund is used to account for assets held by the District as an agent for individuals, private organizations, and/or other governmental units. The District accounts for its Student Activity Fund as an agency fund.

Private-Purpose Trust Fund – The Private-Purpose Trust Fund is used to account for resources legally held in trust for student scholarships.

C. BASIS OF ACCOUNTING

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized at the time the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Deferred outflows of resources represents a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represents an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

Property tax revenues are recognized as revenue in the fiscal year levied as the District considers the property taxes as due prior to June 30. The District considers the taxes as due on January 1, the date from which interest and penalties accrue for non-payment of a scheduled installment. Full receipt of the entire levy is assured within sixty days of the school's fiscal year end. Receipt of the balance of taxes levied within sixty days meets the requirements for availability in accordance with generally accepted accounting principles applicable to governmental entities.

Property taxes are collected by local taxing districts until January 31. Real estate tax collections after that date are made by the county, which assumes all responsibility for delinquent real estate taxes.

The aggregate amount of property taxes to be levied for district purposes is determined according to provisions of Chapter 120 of the Wisconsin Statutes. Property taxes levied by the District are certified to local taxing districts for collection. Property taxes attach as an enforceable lien as of January 1. Taxes are levied in December on the assessed value as of the prior January 1.

Property tax calendar – 2014 tax roll:

| | |
|--|------------------|
| Lien date and levy date | December, 2014 |
| Tax bills mailed | December, 2014 |
| Payment in full or first installment due | January 31, 2015 |
| Second installment due | July 31, 2015 |

State general and categorical aids and other entitlements are recognized as revenue in the period the District is entitled to the resources and the amounts are available. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred and the amounts are available. Amounts owed to the District which are not available are recorded as receivables and deferred inflows. Amounts received prior to the entitlement period are also recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, expenditure-driven grant programs, public charges for services, and investment income.

Charges for services provided other educational agencies and private parties are recognized as revenue when services are provided. Charges for special educational services are not reduced by anticipated state special education aid entitlements.

For governmental fund financial statements, deferred inflows arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows also arise when resources are received before the District has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, deferred inflows are removed from the balance sheet and revenue is recognized.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. MEASUREMENT FOCUS

On the District-Wide Statement of Net Position and the District-Wide Statement of Activities, governmental activities are presented using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting.

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred inflows or nonspendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are included as liabilities in the District-wide financial statements but are excluded from the governmental fund financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

E. CASH AND INVESTMENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts.

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

F. INVENTORIES

Governmental fund inventories are recorded at cost based on the FIFO (first-in, first-out) method using the consumption method of accounting.

G. LONG-TERM OBLIGATIONS

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the District-wide or fund financial statements.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. LONG-TERM OBLIGATIONS (Continued)

All long-term debt to be repaid from governmental resources are reported as liabilities in the District-wide statements. The long-term debt consists primarily of notes, bonds or loans payable, other post-employment benefits, and accrued compensated absences.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

Debt issuance costs are recognized in the current period for the government-wide and governmental fund statements.

H. CAPITAL ASSETS

District-Wide Statements

In the District-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation. The District maintains a threshold level of a unit a cost of \$1,000 or more for capitalizing capital assets.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the District-Wide Statement of Activities, with accumulated depreciation reflected in the District-Wide Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

| | |
|-------------------------------------|---------------|
| Site improvements | 10 - 20 years |
| Buildings and building improvements | 50 years |
| Furniture and equipment | 5 - 20 years |
| Fixed assets held for investment | 30 - 50 years |

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized and related depreciation is not reported in the fund financial statements.

I. INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds". Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds". Interfund receivables and payables between funds within governmental activities are eliminated in the District-Wide Statement of Net Position.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. BUDGETS

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.C.

The budgeted amounts presented include amendments adopted during the year. Transfers between functions and changes to the overall budget must be approved by a two-thirds board action. There were no supplemental appropriations during the year. Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level in the General Fund and at the fund level for all other funds.

K. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

L. COMPENSATED ABSENCES AND OTHER EMPLOYEE BENEFIT AMOUNTS

The District's policy allows employees to earn varying amounts of sick and vacation leave for each year employed. Sick leave for employees accumulates for full-time and part-time employees to a maximum of 100 days. Eligible employees, upon retirement, receive \$40 for each unused sick day accumulated. Employees not eligible for retirement receive \$10 for each unused sick day. The District has estimated an accrued compensated absences liability of \$74,358 at June 30, 2015.

As provided in applicable negotiated contracts, qualified employees meeting minimum age and length of service requirements may be eligible for certain other post-employment benefits directly from the District (See Note 2.G.).

M. CLAIMS AND JUDGMENTS

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

N. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. PENSIONS

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

P. CHANGE IN ACCOUNTING PRINCIPLE

Effective July 1, 2014, the District adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. Implementation of GASB Statement No. 68 required net position in the governmental activities to be increased by \$1,218,927. A prior period adjustment was made to reflect the January 1, 2013 beginning net pension asset of \$1,070,642 and beginning deferred outflows of resources of \$148,285 for District contributions to the WRS after the December 31, 2013 measurement date through June 30, 2014.

Q. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The District has one item that qualifies for reporting in this category. The deferred outflows of resources are for the WRS pension system.

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

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. EQUITY CLASSIFICATIONS

District-Wide Statements

Equity is reported as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net positions that do not meet the definition of "restricted" or "net investment in capital assets".

It is the District's policy to use restricted resources first, then unrestricted resources as they are needed when both are available.

Fund Statements

Governmental fund equity is reported as fund balance and is classified as follows:

- a. Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – amounts with externally imposed constraints placed on the use of resources by constitution, external resource providers, or through enabling legislation.
- c. Committed – amounts that can only be spent for specific purposes pursuant to constraints imposed by formal action by the Board of Education. A formal resolution by the Board of Education is required to establish, modify, or rescind a fund balance commitment.
- d. Assigned – amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Education has designated the District Administrator as the official authorized to assign amounts to a specific purpose.
- e. Unassigned – the residual classification for the General Fund representing amounts not restricted, committed, or assigned to specific purposes.

When the District incurs an expenditure for purposes for which various fund balance classifications can be used, it is the District's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

Investment of District funds is restricted by State Statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin, if the time deposits mature in not more than three years.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The Local Government Investment Pool (LGIP).
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

The carrying amount of the District's cash and investments totaled \$2,235,025 on June 30, 2015 and is summarized below:

| | |
|--|---------------------|
| Deposits with financial institutions | \$ 2,235,025 |
| | <u>\$ 2,235,025</u> |
| Reconciliation to the basic financial statements: | |
| District-Wide Statement of Net Position: | |
| Cash and investments | \$ 2,056,402 |
| Fiduciary funds: | |
| Agency Fund | 140,878 |
| Private-Purpose Trust Fund | 37,745 |
| | <u>\$ 2,235,025</u> |

Deposits and investments of the District are subject to various risks. Following is a discussion of the specific risks and the District's policy related to the risk.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure the District's deposits may not be returned to it. The District evaluates custodial credit risk through periodic monitoring of the financial condition of financial institutions where deposits are held. Formal written custodial risk policies have not been adopted by the District. As of June 30, 2015, \$1,616,559 of the District's deposits with financial institutions totaling \$2,208,725 was in excess of federal deposit insurance limits and uncollateralized. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

Deposits in each local and area bank are insured by the FDIC. Time and savings deposits are insured up to \$250,000. Separately, demand deposits are insured up to \$250,000. Deposits with financial institutions are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual organizations. This coverage has not been considered in computing the above amounts.

Interest Rate Risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Wisconsin State Statute limits the maturity of commercial paper and corporate bonds to not more than seven years.

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin Statute limits investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

Concentration of Credit Risk – The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. The District had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015 was as follows:

| | Balance 7/1/2014 | Additions | Deletions | Balance 6/30/2015 |
|--|---------------------|--------------|-----------|----------------------|
| Capital assets not being depreciated: | | | | |
| Sites | \$ 130,936 | \$ - | \$ - | \$ 130,936 |
| Total capital assets not being depreciated | 130,936 | - | - | 130,936 |
| Capital assets being depreciated: | | | | |
| Site improvements | 675,862 | - | - | 675,862 |
| Buildings and building improvements | 13,288,373 | 166,076 | 5,866 | 13,448,583 |
| Furniture and equipment | 3,372,384 | 67,488 | 1,928,355 | 1,511,517 |
| Total capital assets being depreciated | 17,336,619 | 233,564 | 1,934,221 | 15,635,962 |
| Less: Accumulated depreciation for: | | | | |
| Site improvements | 498,255 | 26,843 | - | 525,098 |
| Buildings and improvements | 5,700,101 | 335,565 | 5,866 | 6,029,800 |
| Furniture and equipment | 2,906,757 | 122,106 | 1,928,355 | 1,100,508 |
| Total accumulated depreciation | 9,105,113 | 484,514 | 1,934,221 | 7,655,406 |
| Net capital assets | \$ 8,362,442 | \$ (250,950) | \$ - | \$ 8,111,492 |

Depreciation expense was charged to functions as follows:

| | |
|---------------------------------|------------|
| Instruction: | |
| Regular | \$ 27,019 |
| Vocational | 9,825 |
| Special education | 5,230 |
| Other instruction | 1,192 |
| Support services: | |
| Instructional support services | 1,637 |
| General administration services | 783 |
| School lunch services | 7,074 |
| Operation and maintenance | 7,240 |
| Depreciation - unallocated | 430,284 |
| Total depreciation expense | \$ 490,284 |

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

C. FIXED ASSETS HELD FOR INVESTMENT

During the 2004-2005 school year, the District received donated property. The property included land and buildings. Due to donor restrictions and location of the property, the property will be held for investment. These fixed assets are accounted for in the Special Revenue Trust Fund.

| | Balance 7/1/2014 | Additions | Deletions | Balance 6/30/2015 |
|--|---------------------|------------|-----------|----------------------|
| Fixed assets not being depreciated: | | | | |
| Land held for investment | \$ 30,000 | \$ - | \$ - | \$ 30,000 |
| Total fixed assets not being depreciated | 30,000 | - | - | 30,000 |
| Fixed assets being depreciated: | | | | |
| Fixed assets held for investment | 288,500 | - | - | 288,500 |
| Total fixed assets being depreciated | 288,500 | - | - | 288,500 |
| Less: Accumulated depreciation for: | | | | |
| Fixed assets held for investment | 23,080 | 5,770 | - | 28,850 |
| Total accumulated depreciation | 23,080 | 5,770 | - | 28,850 |
| Net fixed assets held for investment | \$ 295,420 | \$ (5,770) | \$ - | \$ 289,650 |

Depreciation expense was charged to the function Depreciation – unallocated.

D. INTERFUND BALANCES AND ACTIVITY

Interfund balances for the year ended June 30, 2015 were as follows:

| | Due From Other Funds | Due To Other Funds |
|--------------------------------|-------------------------|-----------------------|
| General Fund | \$ 46,433 | \$ 99,000 |
| Capital Improvement Trust Fund | 99,000 | - |
| Food Service Fund | - | 46,433 |
| Total governmental activities | \$ 145,433 | \$ 145,433 |

Interfund transfers for the year ended June 30, 2015 were as follows:

| Transfer from: | Transfer to: | Purpose: | Total |
|----------------|--------------------------------|-----------------------|-------------------|
| General Fund | Capital Improvement Trust Fund | Initial deposit | \$ 100,000 |
| General Fund | Food Service Fund | To finance operations | 35,996 |
| | | | <u>\$ 135,996</u> |

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

E. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2015 was as follows:

| | Balance 7/1/2014 | Increases | Decreases | Balance 6/30/2015 | Amounts Due Within One Year |
|---|---------------------|------------|------------|----------------------|-----------------------------------|
| Bonds, notes and loans payable: | | | | | |
| General obligation debt | \$ 2,160,000 | \$ - | \$ 405,000 | \$ 1,755,000 | \$ 415,000 |
| Total bonds, notes and loans payable | 2,160,000 | - | 405,000 | 1,755,000 | 415,000 |
| Other liabilities: | | | | | |
| Vested employee benefits: | | | | | |
| Vested compensated absences | 68,227 | 6,131 | - | 74,358 | - |
| Other post-employment benefits | 2,315,360 | 407,173 | 229,465 | 2,493,068 | - |
| Total other liabilities | 2,383,587 | 413,304 | 229,465 | 2,567,426 | - |
| Total long-term liabilities | \$ 4,543,587 | \$ 413,304 | \$ 634,465 | \$ 4,322,426 | \$ 415,000 |

All general obligation bonds, notes and loans payable are backed by the full faith and credit of the District. Bonds, notes and loans in the governmental funds will be retired by future property tax levies.

General obligation debt at June 30, 2015 is comprised of the following individual issues:

| Type | Date of Issue | Final Maturity | Interest Rate | Original Indebtedness | Balance Outstanding 6/30/2015 |
|----------------------------------|------------------|-------------------|------------------|--------------------------|-------------------------------------|
| General obligation debt: | | | | | |
| Promissory note | 3/2/2009 | 3/1/2019 | 3.00% - 3.75% | \$ 2,550,000 | \$ 1,755,000 |
| Total general obligation debt | | | | | \$ 1,755,000 |

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

E. LONG-TERM OBLIGATIONS (Continued)

Debt service requirements to maturity on general obligation debt are as follows:

| Year Ending June 30, | Principal | Interest | Total |
|----------------------|--------------|------------|--------------|
| 2016 | \$ 415,000 | \$ 62,069 | \$ 477,069 |
| 2017 | 430,000 | 48,063 | 478,063 |
| 2018 | 445,000 | 33,013 | 478,013 |
| 2019 | 465,000 | 17,437 | 482,437 |
| | \$ 1,755,000 | \$ 160,582 | \$ 1,915,582 |

In accordance with Wisconsin Statutes, total general obligation indebtedness of the District may not exceed ten percent of the equalized value of taxable property within the District's jurisdiction. The debt limit as of June 30, 2015, was \$34,637,233. Total general obligation debt outstanding at year end was \$1,755,000.

F. LEASE DISCLOSURES

Lessee – Capital Leases

The District has no material capital leases outstanding.

Lessee – Operating Leases

The District has no material operating leases with a remaining noncancellable term exceeding one year.

Lessor – Capital Leases

The District has no material outstanding sales-type or direct financing leases.

Lessor – Operating Leases

The District does not receive material lease payments from property rented to others.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POST-EMPLOYMENT BENEFITS

The School District of Colby prospectively implemented GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions" for the fiscal year ended June 30, 2009. This implementation allows the District to report its liability for other post-employment benefits consistent with newly established generally accepted accounting principles and to reflect and actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

Plan Description

The School District of Colby operates a single-employer retiree benefit plan that provides post-employment health benefits to eligible employees and their spouses. There are 89 active and 14 retired members in the plan as of July 1, 2012, the most recent actuarial valuation date. Benefits and eligibility are established and amended by the governing body; and include post-employment health coverage. The plan does not issue stand-alone financial statements.

Funding Policy

The District has elected not to establish an Employee Benefit Trust Fund to accumulate assets for payment of future benefits.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

The following table shows the components of the District's annual OPEB cost for the year, the amount actually paid from the plan, and changes in the District's net OPEB obligation.

| | Governmental Activities |
|--|----------------------------|
| Annual required contribution | \$ 442,022 |
| Interest on net OPEB | 115,768 |
| Adjustment to annual required contribution | <u>(150,617)</u> |
| Annual OPEB cost (expense) | 407,173 |
| Contributions made | <u>229,465</u> |
| Change in net OPEB obligation | 177,708 |
| OPEB obligation at beginning of year | <u>2,315,360</u> |
| OPEB obligation at end of year | <u><u>\$ 2,493,068</u></u> |

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Trend Information

The District's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 and the preceding two years were as follows:

| Fiscal Year Ended | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|-------------------|---------------------|---|---------------------------|
| 6/30/2015 | \$ 407,173 | 56% | \$ 2,493,068 |
| 6/30/2014 | 409,192 | 67% | 2,315,360 |
| 6/30/2013 | 411,488 | 63% | 2,181,177 |

Funding Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, for the period July 1, 2014 through June 30, 2015, the District's unfunded actuarial accrued liability (UAAL) was \$3,957,715. The annual payroll for active employees covered by the plan in the actuarial valuation for the 2014-2015 fiscal year was \$3,761,286.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actuarial results are compared with past experience and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a rate of 5.0% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 10% for medical reduced by decrements to an ultimate rate of 5%. Mortality, disability and retirement rates are based on those used to value the Wisconsin Retirement System pension plan for public schools. The UAAL is being amortized as a level dollar amount of projected payrolls over a period of thirty years.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN

General Information about the Pension Plan

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

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

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

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

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

The WRS also provides death and disability benefits for employees.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

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

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

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

During the reporting period, the WRS recognized \$256,560 in contributions from the employer.

Contribution rates as of June 30, 2015 are:

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

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

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

At June 30, 2015, the District reported a liability (asset) of \$(650,761) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on a projection of the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the District's proportion was 0.026%, which was a decrease of 0.045% from its proportion measured as of December 31, 2013.

For the year ended June 30, 2015, the District recognized pension expense of \$259,794. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|--|---|
| Differences between expected and actual experience | \$ 94,340 | \$ - |
| Changes of assumptions | - | - |
| Net difference between projected and actual earnings on pension plan investments | 315,130 | - |
| Changes in proportion and difference between District contributions and proportionate share of contributions | 19,396 | - |
| District contributions subsequent to the measurement date | <u>150,586</u> | <u>-</u> |
| Total | <u><u>\$ 579,452</u></u> | <u><u>\$ -</u></u> |

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

\$150,586 reported as deferred outflows of resources related to pension resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

| <u>Year Ended June 30:</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|----------------------------|---|--|
| 2016 | \$ 84,142 | \$ - |
| 2017 | 84,142 | - |
| 2018 | 84,142 | - |
| 2019 | 84,142 | - |
| 2020 | 84,142 | - |
| Thereafter | 8,155 | - |

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

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

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

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

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

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

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

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

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

| | 1% Decrease to Discount Rate (6.20%) | Current Discount Rate (7.20%) | 1% Increase to Discount Rate (8.20%) |
|--|---|--|---|
| District's proportionate share of the net pension liability (asset) | \$ 1,835,910 | \$ (650,761) | \$ (2,614,634) |

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

Payables to the Pension Plan

At June 30, 2015, the District had outstanding contributions due to the pension plan of \$73,997.

I. GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the District-Wide Statement of Net Position at June 30, 2015 include the following:

Net investment in capital assets:

| | |
|---|------------------|
| Capital assets, net of accumulated depreciation | \$ 8,401,142 |
| Less: related long-term debt outstanding | (1,755,000) |
| Total net investment in capital assets | <u>6,646,142</u> |

Restricted:

| | |
|--------------------------------|----------------|
| Special purposes | 31,058 |
| Debt service | 58,581 |
| Capital improvement trust fund | 100,000 |
| Capital projects | 304,770 |
| Community service | 13,229 |
| Total restricted | <u>507,638</u> |

| | |
|--|----------------------------|
| Unrestricted (deficit) | <u>978,043</u> |
| Total governmental activities net position | <u><u>\$ 8,131,823</u></u> |

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

J. GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2015 include the following:

Committed

Nonmajor funds:

Special revenue funds:

Capital projects

\$ 318,500

Total committed fund balance

318,500

Restricted

Nonmajor funds:

Debt service

78,989

Capital improvement

100,000

Capital projects

304,770

Special revenue funds:

Special projects

31,058

Community service

13,229

Total restricted fund balances

528,046

Unassigned

Major fund:

General Fund

2,315,256

Total unassigned fund balances

2,315,256

Total governmental fund balances

\$ 3,161,802

K. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following expenditure functions had an excess of actual expenditures over budget for the year ended June 30, 2015:

| Fund | Excess Expenditures |
|-------------------------|---------------------|
| General Fund: | |
| Capital outlay | \$ 73,946 |
| Special Education Fund: | |
| Capital outlay | 1,912 |

The excess expenditures over budget amounts listed above were financed by favorable budget variances in other functional categories.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 3. OTHER INFORMATION

A. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

B. COMMITMENTS AND CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

C. LIMITATION OF SCHOOL DISTRICT REVENUES AND REFERENDUM STATUS

Wisconsin statutes limit the amount of revenues that school districts may derive from general school aids and property taxes. The annual revenue increase from these sources is limited to an allowable per member increase which is determined by the legislature.

This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by a referendum prior to August 12, 1993.
- A referendum on or after August 12, 1993.

D. EFFECT OF NEW ACCOUNTING STANDARD ON CURRENT PERIOD FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has approved Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Application of this standard may restate portions of these financial statements.

SCHOOL DISTRICT OF COLBY
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE 3. OTHER INFORMATION (Continued)

E. PRIOR PERIOD ADJUSTMENT

A prior period adjustment has been recorded effective July 1, 2014, as follows:

| | |
|---|----------------------------|
| | Governmental Activities |
| Total net position as previously reported | \$ 6,821,606 |
| Implementation of GASB Statement No. 68 | 1,218,927 |
| Net position as restated | <u>\$ 8,040,533</u> |

F. SUBSEQUENT EVENT

Subsequent to year end but prior to the issuance of this report the District issued Note Anticipation Notes of \$995,000. These notes were issued to finance construction contracts awarded subsequent to year end related to energy efficiency upgrades.

REQUIRED SUPPLEMENTARY INFORMATION

SCHOOL DISTRICT OF COLBY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Favorable (Unfavorable) |
|--|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 2,435,598 | \$ 2,435,598 | \$ 2,435,598 | \$ - |
| Other local sources | 117,011 | 117,011 | 160,697 | 43,686 |
| Interdistrict sources | 539,804 | 539,804 | 558,359 | 18,555 |
| Intermediate sources | 136,942 | 136,942 | 154,816 | 17,874 |
| State sources | 7,150,791 | 7,150,791 | 7,205,477 | 54,686 |
| Federal sources | 349,300 | 349,300 | 381,803 | 32,503 |
| Other sources | 18,500 | 18,500 | 30,721 | 12,221 |
| Total revenues | 10,747,946 | 10,747,946 | 10,927,471 | 179,525 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular instruction | 4,087,191 | 4,088,341 | 4,037,347 | 50,994 |
| Vocational instruction | 303,059 | 303,059 | 315,516 | (12,457) |
| Physical instruction | 222,027 | 222,027 | 221,926 | 101 |
| Other instruction | 212,675 | 212,675 | 195,380 | 17,295 |
| Total instruction | 4,824,952 | 4,826,102 | 4,770,169 | 55,933 |
| Support services: | | | | |
| Pupil services | 244,272 | 244,272 | 240,108 | 4,164 |
| Instructional staff services | 407,572 | 407,572 | 372,582 | 34,990 |
| General administration services | 243,816 | 243,816 | 249,535 | (5,719) |
| Building administration services | 597,278 | 597,278 | 598,783 | (1,505) |
| Business services | 228,445 | 228,445 | 251,677 | (23,232) |
| Operation and maintenance | 1,080,572 | 1,080,572 | 1,028,000 | 52,572 |
| Pupil transportation | 707,215 | 707,215 | 717,074 | (9,859) |
| Central services | 197,407 | 197,407 | 170,424 | 26,983 |
| Insurance | 125,127 | 125,127 | 112,500 | 12,627 |
| Other support services | 187,196 | 187,196 | 176,723 | 10,473 |
| Total support services | 4,018,900 | 4,018,900 | 3,917,406 | 101,494 |
| Debt service: | | | | |
| Interest | 1,500 | 1,500 | - | 1,500 |
| Total debt service | 1,500 | 1,500 | - | 1,500 |
| Nonprogram: | | | | |
| Purchased instructional service | 915,880 | 915,880 | 860,483 | 55,397 |
| Total nonprogram | 915,880 | 915,880 | 860,483 | 55,397 |
| Capital outlay | 128,133 | 126,983 | 200,929 | (73,946) |
| Total expenditures | 9,889,365 | 9,889,365 | 9,748,987 | 140,378 |
| Excess (deficiency) of revenues over expenditures | 858,581 | 858,581 | 1,178,484 | 319,903 |
| Other financing sources (uses): | | | | |
| Transfer to other funds | (1,128,547) | (1,128,547) | (1,142,662) | (14,115) |
| Total other financing sources (uses) | (1,128,547) | (1,128,547) | (1,142,662) | (14,115) |
| Net change in fund balances | (269,966) | (269,966) | 35,822 | 305,788 |
| Fund balance - beginning of year | 2,279,434 | 2,279,434 | 2,279,434 | - |
| Fund balance - end of year | \$ 2,009,468 | \$ 2,009,468 | \$ 2,315,256 | \$ 305,788 |

SCHOOL DISTRICT OF COLBY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL EDUCATION FUND
For the Year Ended June 30, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Favorable (Unfavorable) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Other local sources | \$ - | \$ - | \$ 450 | 450 |
| Interdistrict sources | 63,000 | 63,000 | 75,675 | 12,675 |
| Intermediate sources | 60,000 | 60,000 | 85,968 | 25,968 |
| State sources | 333,420 | 333,420 | 332,654 | (766) |
| Federal sources | 186,452 | 186,452 | 148,020 | (38,432) |
| Total revenues | <u>642,872</u> | <u>642,872</u> | <u>642,767</u> | <u>(105)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular instruction | 41,263 | 41,263 | - | 41,263 |
| Vocational instruction | 4,500 | 4,500 | 7,783 | (3,283) |
| Special education instruction | 1,331,370 | 1,331,370 | 1,308,211 | 23,159 |
| Other instruction | 3,734 | 3,734 | - | 3,734 |
| Total instruction | <u>1,380,867</u> | <u>1,380,867</u> | <u>1,315,994</u> | <u>64,873</u> |
| Support services: | | | | |
| Pupil services | 135,332 | 135,332 | 132,962 | 2,370 |
| Instructional staff services | 90,096 | 90,096 | 80,047 | 10,049 |
| Business services | - | - | 4,821 | (4,821) |
| Operation and maintenance | - | - | 61 | (61) |
| Pupil transportation | 4,400 | 4,400 | 4,813 | (413) |
| Central services | 7,505 | 7,505 | 9,654 | (2,149) |
| Insurance | 136 | 136 | 136 | - |
| Total support services | <u>237,469</u> | <u>237,469</u> | <u>232,494</u> | <u>4,975</u> |
| Nonprogram: | | | | |
| Purchased instructional service | 104,855 | 104,855 | 97,533 | 7,322 |
| Total nonprogram | <u>104,855</u> | <u>104,855</u> | <u>97,533</u> | <u>7,322</u> |
| Capital outlay | <u>1,500</u> | <u>1,500</u> | <u>3,412</u> | <u>(1,912)</u> |
| Total expenditures | <u>1,724,691</u> | <u>1,724,691</u> | <u>1,649,433</u> | <u>75,258</u> |
| Excess (deficiency) of revenues over expenditures | <u>(1,081,819)</u> | <u>(1,081,819)</u> | <u>(1,006,666)</u> | <u>75,153</u> |
| Other financing sources (uses): | | | | |
| Transfers from other funds | 1,081,819 | 1,081,819 | 1,006,666 | (75,153) |
| Total other financing sources (uses) | <u>1,081,819</u> | <u>1,081,819</u> | <u>1,006,666</u> | <u>(75,153)</u> |
| Net change in fund balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance - beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance - end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

SCHOOL DISTRICT OF COLBY
EXPLANATION OF DIFFERENCES BETWEEN BUDGETARY INFLOWS AND OUTFLOWS
AND GAAP REVENUES AND EXPENDITURES
For the Year Ended June 30, 2015

| | General Fund | Special Education Fund |
|--|----------------------|---------------------------|
| A) Sources/Inflows of Resources: | | |
| Actual amounts of total revenues from the budgetary comparison schedules | \$ 10,927,471 | \$ 642,767 |
| Reclassification: | | |
| Special Education Fund revenues are reclassified to the General Fund, required for GAAP reporting | <u>642,767</u> | <u>(642,767)</u> |
| General Fund revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | <u>\$ 11,570,238</u> | <u>\$ -</u> |
| B) Uses/Outflows of Resources: | | |
| Actual amounts of total expenditures from the budgetary comparison schedules | \$ 9,748,987 | \$ 1,649,433 |
| Reclassification: | | |
| Special Education Fund expenditures are reclassified to the General Fund, required for GAAP reporting | <u>1,649,433</u> | <u>(1,649,433)</u> |
| General Fund expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | <u>\$ 11,398,420</u> | <u>\$ -</u> |

**SCHOOL DISTRICT OF COLBY
SCHEDULE OF FUNDING PROGRESS FOR
POST-EMPLOYMENT BENEFIT PLANS**

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b) - (a) | Funded Ratio (a/b) | Covered Payroll (c) * | UAAL as a Percentage of Covered Payroll ((b - a)/c) |
|--|--|--|--|--------------------------|-------------------------------|--|
| <u>Other Post-Employment Benefits</u> | | | | | | |
| 7/1/2012 | \$ - | \$ 3,957,715 | \$ 3,957,715 | 0.00% | \$ 3,632,668 | 108.95% |
| 7/1/2008 | \$ - | \$ 6,617,950 | \$ 6,617,950 | 0.00% | \$ 3,760,978 | 175.96% |
| 4/1/2005 | \$ - | \$ 6,036,331 | \$ 6,036,331 | 0.00% | \$ 3,946,095 | 152.97% |

* WRS covered payroll

SCHOOL DISTRICT OF COLBY
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM

| | <u>2015</u> |
|--|--------------|
| District's proportion of the net pension liability (asset) | 0.026% |
| District's proportionate share of the net pension liability (asset) | \$ (650,761) |
| District's covered-employee payroll | \$ 3,665,137 |
| Plan fiduciary net position as a percentage of the total pension liability (asset) | 102.74% |

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

**SCHOOL DISTRICT OF COLBY
SCHEDULE OF DISTRICT'S CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM**

| | <u>2015</u> |
|---|--------------|
| Contractually required contributions | \$ 256,560 |
| Contributions in relation to the contractually required contributions | \$ 256,560 |
| Contribution deficiency (excess) | \$ - |
| District's covered-employee payroll | \$ 3,665,137 |
| Contributions as a percentage of covered-employee payroll | 7.000% |

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

SCHOOL DISTRICT OF COLBY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2015

Changes of Benefit Terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions. There were no changes in assumptions.

OTHER SUPPLEMENTARY INFORMATION

**SCHOOL DISTRICT OF COLBY
COMBINING BALANCE SHEET
GENERAL FUND
As of June 30, 2015**

| | General Fund | Special Education Fund | Elimination | Totals Combined General Fund |
|--|---------------------|------------------------------|-------------|---------------------------------------|
| Assets | | | | |
| Cash and investments | \$ 1,623,470 | \$ 2,526 | \$ - | \$ 1,625,996 |
| Receivables: | | | | |
| Taxes | 930,841 | - | - | 930,841 |
| Accounts | 10,868 | - | - | 10,868 |
| Due from other funds | 46,433 | - | - | 46,433 |
| Due from other governments | 381,240 | 82,009 | - | 463,249 |
| Total assets | <u>\$ 2,992,852</u> | <u>\$ 84,535</u> | <u>\$ -</u> | <u>\$ 3,077,387</u> |
| Liabilities | | | | |
| Accounts payable | \$ 76,924 | \$ 5,128 | \$ - | \$ 82,052 |
| Accrued liabilities: | | | | |
| Payroll, payroll taxes, insurance | 501,672 | 79,407 | - | 581,079 |
| Due to other funds | 99,000 | - | - | 99,000 |
| Total liabilities | <u>677,596</u> | <u>84,535</u> | <u>-</u> | <u>762,131</u> |
| Fund balances | | | | |
| Unassigned | 2,315,256 | - | - | 2,315,256 |
| Total fund balances | <u>2,315,256</u> | <u>-</u> | <u>-</u> | <u>2,315,256</u> |
| Total liabilities and fund balances | <u>\$ 2,992,852</u> | <u>\$ 84,535</u> | <u>\$ -</u> | <u>\$ 3,077,387</u> |

SCHOOL DISTRICT OF COLBY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GENERAL FUND
For the Year Ended June 30, 2015

| | General Fund | Special Education Fund | Elimination | Total Combined General Fund |
|--|---------------------|------------------------------|-------------|--------------------------------------|
| Revenues: | | | | |
| Property taxes | \$ 2,435,598 | \$ - | \$ - | \$ 2,435,598 |
| Other local sources | 160,697 | 450 | - | 161,147 |
| Interdistrict sources | 558,359 | 75,675 | - | 634,034 |
| Intermediate sources | 154,816 | 85,968 | - | 240,784 |
| State sources | 7,205,477 | 332,654 | - | 7,538,131 |
| Federal sources | 381,803 | 148,020 | - | 529,823 |
| Other sources | 30,721 | - | - | 30,721 |
| Total revenues | 10,927,471 | 642,767 | - | 11,570,238 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular instruction | 4,037,347 | - | - | 4,037,347 |
| Vocational instruction | 315,516 | 7,783 | - | 323,299 |
| Physical instruction | 221,926 | - | - | 221,926 |
| Special education instruction | - | 1,308,211 | - | 1,308,211 |
| Other instruction | 195,380 | - | - | 195,380 |
| Total instruction | 4,770,169 | 1,315,994 | - | 6,086,163 |
| Support services: | | | | |
| Pupil services | 240,108 | 132,962 | - | 373,070 |
| Instructional staff services | 372,582 | 80,047 | - | 452,629 |
| General administration services | 249,535 | - | - | 249,535 |
| Building administration services | 598,783 | - | - | 598,783 |
| Business services | 251,677 | 4,821 | - | 256,498 |
| Operation and maintenance | 1,028,000 | 61 | - | 1,028,061 |
| Pupil transportation | 717,074 | 4,813 | - | 721,887 |
| Central services | 170,424 | 9,654 | - | 180,078 |
| Insurance | 112,500 | 136 | - | 112,636 |
| Other support services | 176,723 | - | - | 176,723 |
| Total support services | 3,917,406 | 232,494 | - | 4,149,900 |
| Nonprogram: | | | | |
| Purchased instructional service | 860,483 | 97,533 | - | 958,016 |
| Total nonprogram | 860,483 | 97,533 | - | 958,016 |
| Capital outlay | 200,929 | 3,412 | - | 204,341 |
| Total expenditures | 9,748,987 | 1,649,433 | - | 11,398,420 |
| Excess (deficiency) of revenues over expenditures | 1,178,484 | (1,006,666) | - | 171,818 |
| Other financing sources (uses): | | | | |
| Transfer from other funds | - | 1,006,666 | (1,006,666) | - |
| Transfer to other funds | (1,142,662) | - | 1,006,666 | (135,996) |
| Total other financing sources (uses) | (1,142,662) | 1,006,666 | - | (135,996) |
| Net change in fund balances | 35,822 | - | - | 35,822 |
| Fund balance - beginning of year | 2,279,434 | - | - | 2,279,434 |
| Fund balance - end of year | \$ 2,315,256 | \$ - | \$ - | \$ 2,315,256 |

**SCHOOL DISTRICT OF COLBY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of June 30, 2015**

| | Special Revenue Trust Fund | Debt Service Fund | Capital Projects Fund | Capital Improvement Trust Fund | Food Service Fund | Community Service Fund | Total Nonmajor Gov't. Funds |
|--|----------------------------------|-------------------------|-----------------------------|---|-------------------------|------------------------------|--------------------------------------|
| Assets | | | | | | | |
| Cash and investments | \$ 31,058 | \$ 78,989 | \$ 304,770 | \$ 1,000 | \$ - | \$ 14,589 | \$ 430,406 |
| Accounts receivable | - | - | - | - | 1,671 | - | 1,671 |
| Due from other funds | - | - | - | 99,000 | - | - | 99,000 |
| Due from other governments | - | - | - | - | 46,399 | - | 46,399 |
| Investment in fixed assets | 318,500 | - | - | - | - | - | 318,500 |
| Total assets | <u>\$ 349,558</u> | <u>\$ 78,989</u> | <u>\$ 304,770</u> | <u>\$ 100,000</u> | <u>\$ 48,070</u> | <u>\$ 14,589</u> | <u>\$ 895,976</u> |
| Liabilities | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ 171 | \$ - | \$ 171 |
| Accrued liabilities: | | | | | | | |
| Payroll, payroll taxes, insurance | - | - | - | - | 1,466 | 1,360 | 2,826 |
| Due to other funds | - | - | - | - | 46,433 | - | 46,433 |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>48,070</u> | <u>1,360</u> | <u>49,430</u> |
| Fund balances | | | | | | | |
| Committed | 318,500 | - | - | - | - | - | 318,500 |
| Restricted | 31,058 | 78,989 | 304,770 | 100,000 | - | 13,229 | 528,046 |
| Total fund balances | <u>349,558</u> | <u>78,989</u> | <u>304,770</u> | <u>100,000</u> | <u>-</u> | <u>13,229</u> | <u>846,546</u> |
| Total liabilities and fund balances | <u>\$ 349,558</u> | <u>\$ 78,989</u> | <u>\$ 304,770</u> | <u>\$ 100,000</u> | <u>\$ 48,070</u> | <u>\$ 14,589</u> | <u>\$ 895,976</u> |

SCHOOL DISTRICT OF COLBY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

| | Special Revenue Trust Fund | Debt Service Fund | Capital Projects Fund | Capital Improvement Trust Fund | Food Service Fund | Community Service Fund | Total Nonmajor Gov't. Funds |
|--|----------------------------------|-------------------------|-----------------------------|--------------------------------------|-------------------------|------------------------------|-----------------------------------|
| Revenues: | | | | | | | |
| Property taxes | \$ - | \$ 473,650 | \$ - | \$ - | \$ - | \$ 10,000 | \$ 483,650 |
| Other local sources | 13,165 | 118 | - | - | 241,562 | 15,064 | 269,909 |
| State sources | - | - | - | - | 9,489 | - | 9,489 |
| Federal sources | - | - | - | - | 335,605 | - | 335,605 |
| Total revenues | 13,165 | 473,768 | - | - | 586,656 | 25,064 | 1,098,653 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| Instruction: | | | | | | | |
| Regular instruction | 4,478 | - | - | - | - | - | 4,478 |
| Other instruction | 7,292 | - | - | - | - | - | 7,292 |
| Total instruction | 11,770 | - | - | - | - | - | 11,770 |
| Support services: | | | | | | | |
| General administration services | - | - | - | - | - | 23,476 | 23,476 |
| Operation and maintenance | 988 | - | - | - | - | - | 988 |
| Pupil transportation | 500 | - | - | - | - | - | 500 |
| Community service | - | - | - | - | - | 11,752 | 11,752 |
| Food service | - | - | - | - | 627,328 | - | 627,328 |
| Total support services | 1,488 | - | - | - | 627,328 | 35,228 | 664,044 |
| Debt service: | | | | | | | |
| Principal | - | 405,000 | - | - | - | - | 405,000 |
| Interest and fiscal charges | - | 75,232 | - | - | - | - | 75,232 |
| Total debt service | - | 480,232 | - | - | - | - | 480,232 |
| Capital outlay | - | - | - | - | 3,190 | - | 3,190 |
| Total expenditures | 13,258 | 480,232 | - | - | 630,518 | 35,228 | 1,159,236 |
| Excess (deficiency) of revenues over expenditures | (93) | (6,464) | - | - | (43,862) | (10,164) | (60,583) |
| Other financing sources (uses): | | | | | | | |
| Transfer from other funds | - | - | - | 100,000 | 35,996 | - | 135,996 |
| Total other financing sources (uses) | - | - | - | 100,000 | 35,996 | - | 135,996 |
| Net change in fund balances | (93) | (6,464) | - | 100,000 | (7,866) | (10,164) | 75,413 |
| Fund balance - beginning of year | 349,651 | 85,453 | 304,770 | - | 7,866 | 23,393 | 771,133 |
| Fund balance - end of year | \$ 349,558 | \$ 78,989 | \$ 304,770 | \$ 100,000 | \$ - | \$ 13,229 | \$ 846,546 |

SCHOOL DISTRICT OF COLBY
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUND
Year Ended June 30, 2015

| | Balance 7/1/2014 | Additions | Deductions | Balance 6/30/2015 |
|-------------------------------|---------------------|-------------------|-------------------|----------------------|
| Assets | | | | |
| Cash | \$ 130,925 | \$ 405,098 | \$ 395,145 | \$ 140,878 |
| Total assets | <u>\$ 130,925</u> | <u>\$ 405,098</u> | <u>\$ 395,145</u> | <u>\$ 140,878</u> |
| Liabilities | | | | |
| Due to student organizations: | | | | |
| High School | \$ 112,454 | \$ 301,036 | \$ 298,948 | \$ 114,542 |
| Middle School | 18,471 | 104,062 | 96,197 | 26,336 |
| Total liabilities | <u>\$ 130,925</u> | <u>\$ 405,098</u> | <u>\$ 395,145</u> | <u>\$ 140,878</u> |

**REPORTS AND SCHEDULES ISSUED UNDER
CIRCULAR A-133 AND GOVERNMENT AUDITING STANDARDS**

SCHOOL DISTRICT OF COLBY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

| Administering Agency/Pass-Through Agency/Award Description | Federal CFDA Number | Accrued Receivable at July 1, 2014 | Receipts- Grantor Reimbursement | Total Expenditures | Accrued Receivable at June 30, 2015 |
|---|---------------------------|---|---------------------------------------|-----------------------|--|
| <u>U.S. Department of Agriculture</u> | | | | | |
| Wisconsin Department of Public Instruction: | | | | | |
| Child Nutrition Cluster: | | | | | |
| Food Service Aid - Breakfast | 10.553 | \$ 8,817 | \$ 56,016 | \$ 55,582 | \$ 8,383 |
| National School Lunch Program | 10.555 | 30,933 | 233,869 | 234,249 | 31,313 |
| Commodity Supplemental Food Program | 10.555 | - | 39,071 | 39,071 | - |
| Summer Food Service Program | 10.559 | 3,877 | 3,877 | 3,609 | 3,609 |
| Total Child Nutrition Cluster | | <u>43,627</u> | <u>332,833</u> | <u>332,511</u> | <u>43,305</u> |
| Equipment Assistance | 10.579 | - | - | 3,095 | 3,095 |
| Total U.S. Department of Agriculture | | <u>43,627</u> | <u>332,833</u> | <u>335,606</u> | <u>46,400</u> |
| <u>U.S. Department of Education</u> | | | | | |
| Wisconsin Department of Public Instruction: | | | | | |
| ESEA Title I - Basic Grant | 84.010 | 143,858 | 356,234 | 327,480 | 115,104 |
| ESEA Title VI-B Rural Education Initiative | 84.358 | - | - | 15,011 | 15,011 |
| Special Education Cluster (IDEA): | | | | | |
| Flow Through and Discretionary | 84.027 | 60,787 | 199,622 | 184,279 | 45,444 |
| IDEA Preschool Entitlement | 84.173 | 3,217 | 3,217 | 3,053 | 3,053 |
| Total Special Education Cluster (IDEA) | | <u>64,004</u> | <u>202,839</u> | <u>187,332</u> | <u>48,497</u> |

(Continued)

See notes to schedules of expenditures of financial awards.

SCHOOL DISTRICT OF COLBY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
Year Ended June 30, 2015

| Administering Agency/Pass-Through Agency/Award Description | Federal CFDA Number | Accrued Receivable at July 1, 2014 | Receipts- Grantor Reimbursement | Total Expenditures | Accrued Receivable at June 30, 2015 |
|---|---------------------------|---|---------------------------------------|-----------------------|--|
| <u>U.S. Department of Education (Continued)</u> | | | | | |
| Passed through CESA #10: | | | | | |
| Carl Perkins Consortium | 84.048 | \$ - | \$ - | \$ 10,795 | \$ 10,795 |
| Title II A Quality Teachers | 84.367 | 48,776 | 72,438 | 68,585 | 44,923 |
| ESEA Title III-A LEP | 84.365 | 7,514 | 7,514 | 5,121 | 5,121 |
| Total U.S. Department of Education | | <u>264,152</u> | <u>639,025</u> | <u>614,324</u> | <u>239,451</u> |
| <u>U.S. Department of Health and Human Services</u> | | | | | |
| Wisconsin Department of Health Services: | | | | | |
| Medical Assistance Program | 93.778 | 95,314 | 95,314 | 105,295 | 105,295 |
| Total U.S. Department of Health and Human Services | | <u>95,314</u> | <u>95,314</u> | <u>105,295</u> | <u>105,295</u> |
| TOTAL FEDERAL AWARDS | | <u>\$ 403,093</u> | <u>\$ 1,067,172</u> | <u>\$ 1,055,225</u> | <u>\$ 391,146</u> |

See notes to schedules of expenditures of financial awards.

SCHOOL DISTRICT OF COLBY
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended June 30, 2015

| Administering Agency/Pass-Through Agency/Award Description | State I.D. Number | Accrued Receivable at July 1, 2014 | State Reimbursements | Total Expenditures | Accrued Receivable at June 30, 2015 |
|---|-------------------------|---|-------------------------|-----------------------|--|
| <u>Wisconsin Department of Public Instruction:</u> | | | | | |
| Cost Reimbursement Programs: | | | | | |
| State Lunch | 255.102 | \$ - | \$ 6,031 | \$ 6,031 | \$ - |
| School Breakfast Program | 255.344 | - | 3,458 | 3,458 | - |
| Total Cost Reimbursement Programs | | <u>\$ -</u> | <u>\$ 9,489</u> | <u>\$ 9,489</u> | <u>\$ -</u> |
| Entitlement Programs: | | | | | |
| Special Education and School Age Parents: | 255.101 | | | | |
| Internal District Program | | \$ - | \$ 332,654 | \$ 332,654 | \$ - |
| Passed through CESA #10 | | - | 36,987 | 36,987 | - |
| SAGE | 255.504 | - | 326,977 | 326,977 | - |
| Total Entitlement Programs | | <u>\$ -</u> | <u>\$ 696,618</u> | <u>\$ 696,618</u> | <u>\$ -</u> |
| Other Aids: | | | | | |
| General Equalization Aid | 255.201 | \$ 118,898 | \$ 6,595,088 | \$ 6,591,906 | \$ 115,716 |
| Pupil Transportation | 255.107 | - | 49,663 | 49,663 | - |
| Common School Fund Library Aids | 255.103 | - | 45,302 | 45,302 | - |
| Educator Effective Evaluation | 255.940 | - | 6,320 | 6,320 | - |
| Per Pupil Aid | 255.945 | - | 144,600 | 144,600 | - |
| High Cost Transportation Aid | 255.947 | - | 34,919 | 34,919 | - |
| Career and Technical Education Incentive | 255.950 | - | 3,000 | 3,000 | - |
| Total Other Aids | | <u>\$ 118,898</u> | <u>\$ 6,878,892</u> | <u>\$ 6,875,710</u> | <u>\$ 115,716</u> |
| Total State Awards | | <u>\$ 118,898</u> | <u>\$ 7,584,999</u> | <u>\$ 7,581,817</u> | <u>\$ 115,716</u> |

See notes to schedules of expenditures of financial awards.

SCHOOL DISTRICT OF COLBY
NOTES TO SCHEDULES OF EXPENDITURES OF FINANCIAL AWARDS
For the Year Ended June 30, 2015

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards include the federal and state grant activity of the School District of Colby and are presented on the modified accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the State Single Audit Guidelines. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. FEDERAL AND STATE AGENCIES

The District's federal oversight agency for the audit is the U.S. Department of Education. The District's state cognizant agency is the Wisconsin Department of Public Instruction.

NOTE 3. SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM

2014-2015 aidable costs under the State Special Education Program are \$1,374,721.

NOTE 4. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed.

NOTE 5. MEDICAL ASSISTANCE

Expenditures presented for the Medicaid SBS Benefit represent only the federal funds for the program that the District receives from DHS. District records should be consulted to determine the total amount expended for this program.

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

To the Board of Education
School District of Colby
Colby, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School District of Colby (District) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the School District of Colby's basic financial statements and have issued our report thereon dated October 5, 2015.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as 2015-001 and 2015-002 that we consider to be significant deficiencies.



Compliance and Other Matters

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

District's Response to Findings

The School District of Colby's responses to the deficiencies identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The School District of Colby's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Certified Public Accountants
Viroqua, Wisconsin
October 5, 2015

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

To the Board of Education
School District of Colby
Colby, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited the School District of Colby's (District) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement, and the State Single Audit Guidelines issued by the Wisconsin Department of Administration (DOA) that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2015. The District's major federal and state programs are identified in the summary of audit results section of the accompanying Schedule of Findings and Questioned Costs.

Management Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Program

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



Report on Internal Control Over Compliance

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

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

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

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Certified Public Accountants
Viroqua, Wisconsin
October 5, 2015

**SCHOOL DISTRICT OF COLBY
SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended June 30, 2015**

There were no findings in the previous year.

SCHOOL DISTRICT OF COLBY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the School District of Colby.
2. Two significant deficiencies (2015-001) and (2015-002) were noted in the audit of the financial statements. Management's responses to the deficiencies were not audited, and accordingly, no opinion is expressed on them.

2015-001

Condition: The District has a control deficiency in that overlapping duties are concentrated within a small number of accounting and administrative staff.

Criteria: Internal controls should be in place which provides reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Effect: Failure to properly segregate duties may allow for errors or irregularities to occur and not be detected in a timely manner by employees in the normal course of performing their assigned functions.

Auditor's Recommendation: We recommend that the Board of Education take an active part in monitoring matters related to the District's operations.

Grantee Response: The District is aware of the lack of segregation of duties issue but is unable to clear the deficiency due to limited resources. The District has implemented compensating controls to mitigate the risk of not adequately segregating accounting functions.

2015-002

Condition: The District does not have management personnel with the necessary expertise to prepare the financial statements and related notes in accordance with generally accepted accounting principles. Due to limited resources, management has decided to accept certain risks relevant to financial reporting and relies on the auditor to assist with the preparation of the District's financial statements.

Criteria: Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected.

Effect: Since management relies on the auditor to assist with the preparation of the financial statements, the District's system of internal control may not prevent, detect, or correct misstatements in the financial statements.

SCHOOL DISTRICT OF COLBY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)
For the Year Ended June 30, 2015

A. SUMMARY OF AUDIT RESULTS (Continued)

2015-002 (Continued)

Auditor's Recommendation: The auditor will continue to work with the District, providing information and training where needed, to make the District's personnel more knowledgeable about its responsibility for the financial statements.

Grantee Response: Due to the technical nature of preparing the financial statements, the District has requested the assistance of the auditor to draft the financial statements and the required disclosures. The District accepts responsibility for the financial statements.

3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. No deficiencies relative to the audit of major federal and state programs were disclosed in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and the State Single Audit Guidelines.
5. The auditor's report on compliance for the major federal and state awards programs expresses an unmodified opinion.
6. There were no audit findings relative to major federal and state awards programs.
7. The programs tested as major programs included:

a. Federal

| <u>Program ID#</u> | <u>Name</u> |
|--------------------|----------------------------|
| 84.010 | ESEA Title 1 – Basic Grant |

Child Nutrition Cluster

| | |
|--------|-------------------------------------|
| 10.553 | School Breakfast Program |
| 10.555 | National School Lunch Program |
| 10.555 | Commodity Supplemental Food Program |
| 10.559 | Summer Food Service Program |

b. State

| <u>Program ID#</u> | <u>Name</u> |
|--------------------|--|
| 255.101 | Special Education and School Age Parents |
| 255.201 | General Equalization Aid |
| 255.107 | General Transportation Aid |

SCHOOL DISTRICT OF COLBY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)
For the Year Ended June 30, 2015

A. SUMMARY OF AUDIT RESULTS (Continued)

8. The threshold for distinguishing Type A and Type B programs was \$300,000 for federal programs and \$100,000 for state programs.
9. The School District of Colby was not determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

Other than two significant deficiencies listed as 2015-001 and 2015-002, no findings were reported.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

There were no findings and questioned costs required to be reported under Circular A-133.

D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROGRAMS

There were no findings and questioned costs required to be reported under Circular A-133 or State Single Audit Guidelines.

**SCHOOL DISTRICT OF COLBY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)
For the Year Ended June 30, 2015**

E. OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

| | |
|-------------------------------------|-----|
| Department of Corrections | N/A |
| Department of Health Services | No |
| Department of Workforce Development | N/A |
| Department of Public Instruction | No |
| Department of Administration | N/A |
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes
An Audit Communication Letter was submitted to the oversight body

4. Name and signature of partner



Kevin Krynski, CPA

5. Date of report: October 5, 2015

SJS

Underground utilities and snow plowing

Jamie and Sara Steen
W2866 Eddy Rd
Curtiss WI 54422
Home: (715) 223-6078
Cell: (715) 613-6078

Colby High School and Grade School 2015

| | |
|--------------------------|-----------------|
| Truck..... | \$ 47.00 per hr |
| Loader | \$ 72.00 per hr |
| Tractor..... | \$ 72.00 per hr |
| Sand/salt spreading..... | \$ 45.00 per yd |
| Salt spreading..... | \$160.00 per yd |

Energy Savings Performance Contract

Under Wisconsin Statute §66.0133

Building Owner: Colby School District (Colby, WI)

Date: October 19, 2015

This Energy Savings Performance Contract (the "Contract") for the final development and installation of facility construction projects is made and entered into as of October 19, 2015, between Market & Johnson (CONTRACTOR), having its principal offices 2350 Galloway Street, PO Box 630, Eau Claire, WI, 54702, and Colby School District (OWNER) having its principal offices at 505 West Spence Street, Colby, WI, 54421.

WITNESSETH

WHEREAS, CONTRACTOR is a company with experience and technical and management capabilities to provide for the discovery, engineering, packaging, procurement, installation, maintenance and monitoring of facility projects with energy savings, water/sewer savings, operational cost reduction, and long-term cost avoidance at facilities similar in size, function and system type to OWNER's facilities; and

WHEREAS, OWNER has selected CONTRACTOR to provide the services described herein; and

WHEREAS, energy savings, water/sewer savings, operational cost reduction, and long-term cost avoidance are determined to be feasible, the parties agree to enter into this Energy Savings Performance Contract under which the CONTRACTOR will provide project development, design, and construction services pursuant to Attachment A (Owner's Project Requirements), the previously executed Detailed Project Development Contract, and requirements below.

THEREFORE, the parties agree as follows:

1. Energy Savings Performance Contract

CONTRACTOR has performed facility surveys to provide acceptable design and bidding procedures per Attachment A (Owner's Project Requirements) and provided a cost and savings analysis according to section 3 below.

CONTRACTOR and OWNER have mutually agreed on a recommended package of projects meeting the criteria described in Section (3) below and those described in Attachment A (Owner's Project Requirements), which may be subject to change.

2. CONTRACTOR's Compensation & Project Conditions

- a. The OWNER agrees to pay CONTRACTOR an amount not to exceed **\$995,000** for design, project development, and construction services provided under this agreement and Attachment A as part of the final construction contract.
- b. The OWNER and CONTRACTOR mutually agree, if necessary to meet budget requirements, facility requirements, or scheduling requirements, to modify the final scope of work as final design and bidding activities are completed, pursuant to Attachment A (Owner's Project Requirements) and the Detailed Project Development Contract executed by both the OWNER and CONTRACTOR on 09-23-2015.

3. Scope of Work

For the purpose of this contract, CONTRACTOR shall provide the Energy Assessment Report according to the items described below:

- a. **Scope Guidelines and Requirements**

- 1) All Scopes of work either have been, or will be finalized per the requirements outlined in Attachment A (Owner's Project Requirements) and the Detailed Project Development Contract executed by both the OWNER and CONTRACTOR on 09-23-2015.
- 2) A summary of the scope of work and related savings are listed in the table below:

| Building | Name of Improvement Measure | Description of Work | Total Project Budget* | Annual Energy Savings** | Maintenance & Repair Savings*** | Project Incentives**** | Simple Payback |
|-----------------------------|-------------------------------|---|-----------------------|-------------------------|---------------------------------|------------------------|----------------|
| High School | Gymnasium Roofing Replacement | Replace Roof with R30 System and 20 Year Warranty | \$207,626 | \$780 | \$5,000 | \$0 | 35.9 |
| High School | Shower Head Upgrades | Replace shower heads with water efficient low flow units | \$98,135 | \$510 | \$1,500 | \$400 | 48.6 |
| High School / Middle School | Interior Lighting Upgrades | Replace existing 2x4, can & HID fixtures with new LED fixtures | \$205,623 | \$4,455 | \$240 | \$9,580 | 41.8 |
| High School / Middle School | Exterior Lighting Upgrades | Replace existing wall packs with new LED fixtures | \$17,737 | \$300 | \$100 | \$1,200 | 41.3 |
| High School / Middle School | Kitchen Ventilation Upgrades | Replace kitchen air unit and hood exhaust fan. Re-use ductwork. Speed up dishwasher hood exhaust fan. New DDC controls. | \$242,411 | \$1,890 | \$2,400 | \$0 | 56.5 |
| High School / Middle School | Building Envelope Upgrades | Replace door frames, glass, and doors at four entrances. Tuckpointing, Brick Expansion Joints, Caulking Repairs, Expose Brick Weeps, Wash Brick | \$105,385 | \$810 | \$2,000 | \$0 | 37.5 |
| High School / Middle School | Water Conservation Upgrades | Replace flush valves and lav faucets | \$90,658 | \$510 | \$1,500 | \$156 | 45.0 |
| High School | Heating System Valve Upgrades | Existing HWS has two pumps with VF drives. Replace existing 3 way valves with new 2 way valves. | \$20,099 | \$900 | \$0 | \$120 | 22.2 |
| | | Total | \$987,674 | \$10,155 | \$12,740 | \$11,456 | 42.6 |

*Project Budget includes all project related costs, including savings analysis, project management, design, etc.

**Estimated Annual Energy Savings based on current cost of appropriate unit of consumption (kWh, therm, kGal, etc.)

***Maintenance & Repair Savings based on estimated avoided maintenance and repair costs due to not completing the project

****Project Incentives are estimated project cost offsets, such as utility rebates

IN WITNESS WHEREOF, and intending to be legally bound, the parties hereto subscribe their names to this Contract on the date first written above.

OWNER Representative

CONTRACTOR

Colby School District

Market & Johnson

Signature

Signature

Printed Name

Printed Name

Title

Title

Date (Mo, Day, Yr)

Date (Mo, Day, Yr)

Detailed Project Development Contract for Facility Projects

Attachment A: OWNER's Project Requirements

Building Owner: Colby School District

Date: October 19, 2015

The intent of this document is to establish parameters under which the selected service provider, Market & Johnson (CONTRACTOR) shall adhere for the project development and project construction process. The document consists of requirements set forth by the building(s') OWNER as well as general obligations to be met by the CONTRACTOR. The OWNER has the right to modify this document at any time. By executing this document and incorporating it as an appropriate Exhibit or Attachment to either project development phase or construction phase contracts, CONTRACTOR understands that the requirements set forth below are hereby recognized as minimum standards for the proposed project and that the OWNER reserves the right to enforce any or all of the requirements.

1. General Requirements / Information

- a. The OWNER has retained ICS Consulting, Inc. (ICS) as Owner's representative for the development and delivery of this project. All communications, information requests, payment requests, document reviews, etc. shall be made via the designated ICS representative. The designated representative from ICS for this project is Jeff Hilden, Program Manager, 608-381-9378.
- b. All contract documents, shop drawings, submittals, closeout documents, and as-built drawings will be completed in electronic format through the use of the Contractor's portal. If one is not available, the contract will be allowed to utilize Procore as provided by the Owner's representative.
- c. Administrative Requirements – See Exhibit 1
- d. Project Schedule Requirements – See Exhibit 2
- e. Closeout Procedures Requirements – See Exhibit 3

2. Scope of Work

- a. Priority Scope of work and minimum requirements for the project development process includes:
 - Partial Roof Replacement at Colby High School
 - Replace sections over the gymnasium, approximately 10,500 square feet
 - Replace the existing roof with a similar or upgraded product and provide new pre-finished sheet metal coping.
 - Provide Polyisocyanurate Insulation
 - R-value of 30 or higher
 - 20 year warranty
 - CONTRACTOR to provide design documents for review and comment by OWNER for approval prior to ensuing phases
 - CONTRACTOR to assemble bid documents
 - CONTRACTOR to obtain bids from a minimum of 2 qualified contractors
 - Shower Fixture Replacement at Colby High School
 - All shower fixtures in the girls and boys locker room need to be replaced
 - The existing shutoff valves are behind the walls, they need to be removed and replaced with accessible ones
 - All wall removal and patching needs to be replaced with a similar color and style as existing
 - CONTRACTOR to provide design documents for review and comment by OWNER for approval prior to ensuing phases
 - CONTRACTOR to assemble bid documents
 - CONTRACTOR bid to 2-3 qualified contractors
 - CONTRACTOR to obtain bids from a minimum of 2 qualified contractors
 - Interior Lighting and Lighting Controls Throughout the District
 - The district has been relamping with 25W and 28W T-8 bulbs
 - Complete lighting audit and provide recommendations for fluorescent or LED bulbs with occupancy sensors

- Provide a plan for phased approach of lighting upgrades
 - Recycle all removed bulbs and ballasts
- Exterior Lighting Throughout the District
 - Complete lighting audit and provide recommendations for converting all fixtures to LED
 - Do a photometric study of high school parking lot and install new LED fixtures and controls
 - Recycle all removed bulbs and ballasts
- Upgrade Kitchen Ventilation at Colby Middle/High School
 - The existing kitchen air handling units are beyond their useful lives and have no cooling
 - Redesign the system and replace the air handling units to provide adequate ventilation and cooling for kitchen staff
 - Integrate into the control system
 - Utilize the existing ducting where applicable
 - This includes removal of existing units and installation of new units including piping, ducting and any ancillary equipment
 - Startup and testing of new equipment
 - CONTRACTOR to provide design documents for review and comment by OWNER for approval prior to ensuing phases
 - CONTRACTOR to assemble bid documents
 - CONTRACTOR bid to 2-3 qualified contractors
 - CONTRACTOR to obtain bids from a minimum of 2 qualified contractors
- Building Envelope at Colby Middle/High School
 - High School main entrance store front replacement
 - West pool entrance door replacement
 - Auditorium entrance door replacement
 - West Auditorium hall entrance door replacement
 - Seal doors, windows and roof/wall connections
 - Repair/replace control joints, caulking, tuckpointing and brick weeps on the exterior of the building
- Water Conservation at Colby Middle/High School
 - Replace/retrofit outdated faucets, toilets, urinals and showers
 - Calibrate other existing equipment to work as they were designed
 - Install low flow and sensed equipment where applicable
- Heating System Valve Upgrade at Colby High School
 - The existing hot water heating system has two pumps with variable frequency drives that currently run water through a 3 way valve
 - Replace the 3 way valve with a 2 way valve to increase efficiency
 - CONTRACTOR to provide design documents for review and comment by OWNER for approval prior to ensuing phases
 - CONTRACTOR to obtain bids from a minimum of 2 qualified contractors

3. Financial Considerations

- a. Project Price shall be provided in a guaranteed not-to-exceed format, or Guaranteed Maximum Price (GMP).
- b. Changes in Work/ Change Orders: Unforeseen conditions in the agreed-upon final scope of work will only be an allowed via change order if the project contingency in item c. below has been exhausted. Any Owner driven change in scope of work shall be billable at the total price plus the negotiated fee schedule.
- c. Contingency: An exposed contingency is allowed and to be determined in the final pricing review, of which any unused funds will be either returned to the OWNER or not billed during the course of the project. The project contingency shall be made available to CONTRACTOR for unforeseen items within the final project scope of work as determined mutually by CONTRACTOR and OWNER. Any proposed use of contingency funds must be made via a written request from CONTRACTOR stating its purpose, documented cost, date, and requesting party.
- d. Fee Structure: The fee structure for the construction of the project shall be negotiated prior to execution of, and included in the Primary Project Development Phase Contract, the Detailed Project Development Phase Contract, and the Final Construction Contract. The fee structure shall provide a standard markup on all subcontracted project costs, to include all

CONTRACTOR "soft costs" such as project management, design engineering, development engineering, measurement & verification, bonding, permitting, insurance, and others as applicable. Any sub-contracted design engineering work and costs associated with project development shall be listed as a proposed separate fee line item and included in the overall negotiated markup schedule. If CONTRACTOR requires internal labor to be categorized as a project "hard cost," a separate markup schedule or hourly rate determination for those costs will be required prior to entering into any contract phase.

- e. Open-Book Pricing: CONTRACTOR shall document and provide for review all project-related costs, including subcontracts, internal costs such as project management, design engineering, development engineering, bonding, permitting, insurance, and others as applicable. Any internal labor costs shall be calculated and provided to the OWNER for review upon request.
- f. Project Costs Accounting: OWNER requires that CONTRACTOR provide all necessary documentation to complete reconciliation of billing, including comparison to the negotiated fee schedule and any reductions in price. For example, if a quoted GMP is reduced due to competitive bidding after the Final Construction Contract is executed, the OWNER shall recognize the reduced price as a savings in addition to the reduced markup in the negotiated fee schedule.
- g. Billing Schedule: CONTRACTOR shall in good faith determine its costs associated with the implementation of the project and propose a billing schedule included in the Energy Assessment Report (EAR). The OWNER reserves the right to review and hold retainage on all invoices until project reaches substantial completion, at an amount to be determined and agreed to prior to execution of a Final Construction Contract.
- h. Utility Incentives: CONTRACTOR shall coordinate filing of documentation and receipt of all utility rebates or incentives, including those requested for pursuit by OWNER, and provide documentation of any required pre-approvals and post-installation applications. CONTRACTOR shall coordinate and work with utility company(ies) prior to Final Construction Contract approval to determine amount of utility rebates or incentives available.
- i. Sales Tax Exemption: CONTRACTOR shall work in good faith with OWNER to determine whether tax-exempt equipment purchasing will provide sufficient benefit to the OWNER, and provide the OWNER to capability to purchase equipment directly if determined to be necessary.
- j. Energy Efficiency Commercial Building Tax Deduction (EPAAct): If the project is determined to meet the criteria necessary to qualify for the Energy Efficiency Commercial Building Deduction, the OWNER reserves the right to assign the deduction to the CONTRACTOR or another contractor actively engaged with the project. Should the deduction be assigned to the CONTRACTOR, the CONTRACTOR shall provide an amount equal to 50% of the net economic benefit to the OWNER after the CONTRACTOR's associated costs for administration and certification of the tax deduction have been reviewed by the OWNER and accepted.
- k. Competitive Bidding Requirements: CONTRACTOR shall not engage any design consultants or sub-contractors prior to OWNER approval. The bidding process will be established and agreed to in writing by both OWNER and CONTRACTOR prior to entering into the Detailed Project Development Phase as described below. CONTRACTOR will incorporate OWNER-provided mutually agreed to front end specifications or project requirements into bid documents. Next steps as follows:

| Building | Name of Improvement Measure | Description of Work | Bid Directive | Engineer/Designer | Installation Contractor |
|-----------------------------|-------------------------------|---|---|-------------------|-------------------------|
| High School | Gymnasium Roofing Replacement | Replace Roof with R30 System and 20 Year Warranty | Design Spec/Bid documents from an architect. Bid to qualified contractors. | TBD | TBD |
| High School | Shower Head Upgrades | efficient low flow units. Addressing the fixtures themselves, not wall removal. Install shut off valves. | Having a plumbing contractor make a site visit, may have to pay for service call. Bid to qualified contractors | TBD | TBD |
| High School / Middle School | Interior Lighting Upgrades | Replace existing 2x4, can & HID fixtures with new LED fixtures | Work with ECO-engineering for full on-site audit. | ECO-Engineering | TBD |
| High School / Middle School | Exterior Lighting Upgrades | Replace existing wall packs with new LED fixtures | Work with ECO-engineering for full on-site audit. | ECO-Engineering | TBD |
| High School / Middle School | Kitchen Ventilation Upgrades | Replace kitchen air unit and hood exhaust fan. Re-use ductwork. Speed up dishwasher hood exhaust fan. New DDC controls. | Bring in engineer for design and spec. and provide bid document. Bid to qualified contractors | Berners & Schober | TBD |
| High School / Middle School | Building Envelope Upgrades | Tuckpointing, Brick Expansion Joints, Caulking Repairs, Expose Brick Weeps, Wash Brick | Bring in masonry contractor or architect to look at it | TBD | TBD |
| High School / Middle School | Replace Entrance Door Systems | Replace door frames, glass, and doors at three entrances, weatherstripping at pool area doors | Market and Johnson will put together the scope of work and/or have an architect put together drawings for bid documents. Bid to qualified contractors | TBD | TBD |
| High School / Middle School | Water Conservation Upgrades | Replace flush valves and lav faucets | Contact Hydrametrics or similar for full on-site audit. Provide bid documents and bid to qualified contractors. | TBD | TBD |
| High School | Heating System Valve Upgrades | Existing HWS has two pumps with VF drives. Replace existing 3 way valves with new 2 way valves. | Get bids from qualified contractors | TBD | TBD |

4. Savings Calculations

- a. Energy savings analysis may be performed by manual calculations, spreadsheets and/or computer programs. CONTRACTOR shall provide detailed calculations and computer program inputs and outputs with the energy assessment report. Calculation methodologies are to be consistent with industry standards. Account for variations in occupancy and operating schedules, weather, part load efficiencies and the effect of dependent measures. Include a description of the assumptions made in estimating baseline and proposed energy consumption. Use current utility rates applicable to the improvement measure and include demand and power factor charges where applicable.
- b. OWNER or owner's representative may assist with energy and operational savings calculations which must be agreed to by CONTRACTOR for incorporation into the Energy Assessment Report and Final Construction Contract to meet any legislative requirements.

5. Project Timeline and Milestones

- a. Detailed Project Development Phase
 - OWNER and CONTRACTOR entered into a Detailed Project Development Phase contract on **September 22, 2015**,
 - Detailed Project Development Phase contract shall include a negotiated lump sum fee to be paid to CONTRACTOR for work performed in that phase. The fee for this work shall be incorporated into the Final Construction Contract unless other terms are mutually agreed to, or if the OWNER elects not to enter into a Final Construction Contract.
 - Design work and specifications shall be completed according to item (3) (k) above.
 - Provide documentation/drawings at schematic design, design development, and construction document levels for OWNER's review and comment.
 - CONTRACTOR shall prepare and deliver a Final Energy Assessment Report incorporating all requirements listed in the Detailed Development Phase Project Development Contract
 - CONTRACTOR shall prepare and present a Final Energy Assessment Report summary indicating a GMP per scope of work, estimated annualized energy and operational savings, and return on investment criteria as determined by OWNER.
 - CONTRACTOR shall establish GMP according to the agreed upon fee schedule in the Primary Project Development Phase once bids have been received and approved based on specifications assembled in this phase
 - Final Energy Assessment Report shall presented to OWNER no later than **December 3, 2015**.
 - Final project costs and savings information should be presented in a format similar to the table below.

| Building | Name of Improvement Measure | Description of Work | Guaranteed Maximum Pricing | Annual Energy Savings | Annual Operational Savings | Estimated Project Incentives | How Project Budget Was Established |
|----------|-----------------------------|---------------------|----------------------------|-----------------------|----------------------------|------------------------------|------------------------------------|
| | | | | | | | |
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- CONTRACTOR shall not engage any design or subcontractors without prior written consent of the OWNER or its designated representative
- b. Construction Phase
- OWNER and CONTRACTOR shall enter into a construction contract with a to be determined format from the AIA family of contract documents, including standard AIA General Conditions and Additions and Deletions Report
 - Anticipation of approval of a Final Construction Contract on **December 21, 2015**

6. OWNER's Project Requirement Version History

The following table is a summary of the changes made to this document throughout the project development process.

This information is critical to understand and document changes or trade-offs made during the project that may result or impact the overall project timeline

| Revision Number | Date | Description of Revision | Approving Body |
|-----------------|------|-------------------------|----------------|
| | | | |
| | | | |
| | | | |
| | | | |

Owner's Project Requirement (OPR) Review and Approval:

OWNER Representative

Colby School District

Signature

Printed Name

Title

Date (Mo, Day, Yr)

CONTRACTOR

Market & Johnson

Signature

Printed Name

Title

Date (Mo, Day, Yr)

EXHIBIT 1
ADMINISTRATIVE REQUIREMENTS

PART 1 GENERAL

1.01 SUMMARY OF SECTION

- A. Coordination.
- B. Site mobilization meeting.
- C. Progress Meetings.
- D. Construction Schedule.
- E. List of Subcontractors.
- F. Shop drawings, product data, samples, test reports.
- G. Submittal procedures.
- H. Contractor review.
- I. List of Materials.
- J. Guarantees and Warranties.
- K. Instruction Manuals.
- L. Record Set of Drawings.

1.02 COORDINATION

- A. Coordinate construction organization and start-up:
 - 1. Prior to construction mobilization, submit to the Owners Representative a detailed "Plan for use of the site", indicating location and access to field offices, work/storage areas, parking, road access, staging areas, temporary facilities, etc.
 - 2. Establish on-site lines of communication.
 - 3. Verify that their Subcontractors have obtained all permits and inspections for their work.
- B. Coordinate a pre-construction meeting with Owner's representatives, Building Officials, Engineer/Architect, and major subcontractors prior to on-site work.
- C. Coordinate submittals, tracking logs, scheduling, and work with other contractors to assure efficient and orderly sequence of installation of interdependent construction systems.
- D. After Owner occupancy of premises, coordinate access to site for correction of defective work or work not in accordance with contract documents, to minimize disruption of Owner's activities.

1.03 SITE MOBILIZATION MEETING

- A. Schedule a meeting at the project site or other convenient location prior to the start of construction.

- B. Attendance required by Contractor, Owner, Owners Representative, Engineer/Architect, Contractor's Superintendent, and Major Subcontractors.
- C. The meeting agenda shall include, but not limited to; Use of site, Owner's requirements, Temporary facilities, Survey and building layout, Security and housekeeping procedures, Construction schedule, Application for payment procedures, procedures for testing, requirements for maintaining record documents, and requirements for equipment start-up.
- D. Contractor is to record minutes and distribute copies within five days after meeting.

1.04 PROGRESS MEETINGS

- A. Regular progress meetings shall be conducted at the project site with representatives of the Owner, Owners Representative, Engineer/Architect and the Contractor including their principal subcontractors. The agenda will be to review; timely submittals, items of significance that could affect progress, progress since the last meeting and determine where each activity is in relation to the Contractor's Construction Schedule. Meeting Minutes will be taken and distributed by the Contractor.

1.05 CONSTRUCTION SCHEDULE

- A. Submit initial progress schedule to Owners Representative within twenty-one (21) days of award of the contract. The Owners Representative will review schedule and return reviewed copy within seven (7) days after receipt. If required, revise and resubmit within seven (7) days after return of reviewed copy. One copy of construction schedule to be maintained at the site. Indicate the completion date within the contract time.
- B. The Contractor shall update the construction schedule bi-weekly during construction to conform to the current status of the work and give timely notice to all parties as necessitated by revisions. Submit revise construction schedule at each progress meeting, identifying changes since previous version.
- C. Format of the construction schedule shall be computerized as Precedence Diagram Method Network using: Horizontal bar chart, provide a separate line for each major section of work or operation, Provide horizontal time scale, identifying first workday of each week, and Identify construction activities by major specification numbers and titles.
- D. The content of the schedule shall:
 - 1. Show the complete sequence of construction by activity.
 - 2. Show the early and late start dates, early and late finish dates, float time, and duration of each activity.
 - 3. Show estimated percentage of completion for each activity.
 - 4. Show submittal dates required for shop drawings, product data, samples, and product delivery dates, including items furnished by Owner.
- E. Distribute copies of reviewed schedules to the Engineer/Architect, Program Manager, Owner, Subcontractors, and those affected by decisions made.

1.06 LIST OF SUBCONTRACTORS

- A. Within seven (7) days after the award of the contract, the Contractor shall submit a complete list of all work they propose to subcontract. The list shall include Specification Division, or Section, Full legal name, Address, Telephone numbers, Email Address and name of contact for this project. No subcontracts shall be executed until the proposed list of subcontractors is accepted by Owner, Owners Representative, and Engineer/Architect.

1.07 SHOP DRAWINGS / PRODUCT DATA

- A. All shop drawings, submittals and product data will be completed in electronic format through the use of a web based Project Management solution. Access to the web based Project Management Software solution will be given to each individual by the Owners Representative. Submittals will be assigned and sent directly to the Architect/Engineer after Contractor has reviewed, stamped and verified the information is per specification and drawings.
- B. Electronic Transmittal Form will include:
 - a. Title
 - b. Specification Section Number
 - c. Manufactures Name
 - d. Any notes from the Supplier or Contractor of special interest to Architect/Engineer
 - e. Anticipated Lead time (after approval) of product
 - f. Date Shop Drawing is due back (default is set at 10 days)
 - g. Approvers Selected
 - h. Distribution List Selected
- C. Preparation of product data submittal:
 - a. Mark each copy to identify applicable products, models, options, and other data
 - b. Show dimensions or clearances required
 - c. Show wiring or piping diagrams and/or controls
 - d. Modify drawings and diagrams to delete information that is not applicable to the work
- D. Use only the shop drawings bearing the Engineer/Architect review stamp for construction.
- E. After review, reproduce and distribute in accordance with the General Conditions.

1.08 SAMPLES AND FIELD MOCK-UPS

- A. Submit samples that illustrate characteristics of the product including finishes from the full range of manufactures standard colors, textures, and patterns or as specified, for review and selection.
- B. Field mock-ups shall be erected at the project site at a location acceptable to the Engineer/Architect and/or Owners Representative in a size as specified in the respective specification section. Remove mock-ups at conclusion of work or when acceptable to the Engineer/Architect and/or Owners Representative.

1.09 TEST REPORTS

- A. When specified in individual specification sections, submit independent testing laboratory reports and certifications in duplicate where indicated for materials and products.

1.10 SUBMITTAL PROCEDURES

- A. All Submittals shall be accompanied by transmittal letter, in duplicate, containing:

- a. Section Number(s)
 - b. Submittal Description
 - c. Manufactures Name
 - d. Any notes from the Supplier or Contractor of special interest to Architect/Engineer
 - e. Anticipated Lead time (after approval) of product
- B. All submittals shall include: Project title, Date and revision dates, Names of the Contractor/Subcontractor, Identification of product or material, Field dimensions, Applicable drawings sheet and detail numbers or specification section numbers and pages, A blank space of 16" for reviewer's stamp.
 - C. Schedule submittals to expedite the project and coordinate submission of related items. The Engineer/Architect will promptly notify the Contractor when a submittal being processed must be delayed for coordination with a related submission.
 - D. Distribute copies of reviewed submittals for coordination of other contractors.
 - E. No extension of Contract Time will be authorized because of failure to transmit submittals sufficiently in advance of the work to permit processing.

1.11 CONTRACTOR REVIEW

- A. Contractor shall review submittals prior to submission and bear Contractor's certification stamp.
- B. Contractor shall be responsible for details and accuracy, for confirming and correlation quantities and dimensions, for selection fabrication processes, for techniques of assembly, for coordination of work between trades and for performing work in a safe manner.
- C. Contractor shall determine and verify field dimensions, field construction criteria, catalog numbers, completeness, and conformance of submittal with requirement of contract documents.
- D. Make submittals in groups containing all related systems, devices, equipment, and products to ensure that information is available for checking each item when it is received. Partial submittals may be rejected as not complying with the provisions of the Contract Documents and the Contractor shall be strictly liable for all delays.

1.12 LIST OF MATERIALS

- A. Within ten (10) days after the award of the contract (notice to proceed or letter of intent), the Contractor shall submit a complete list of all materials, products, and equipment proposed to be used in construction for acceptance. Materials shall not be ordered until the proposed listed materials, products and equipment proposed to be used in construction are reviewed for acceptance and the listed materials are accepted.
- C. Where two or more makes or kinds of items are named in the specifications (or additional names are called for in addendum), the Contractor shall state which particular make or kind of each item he proposes to provide. If the Contractor fails to state a preference, the Owner shall have the right to select any of the makes of kinds named without change in price.
- D. This list shall be arranged in order of specification sections. The items listed shall fully conform to project requirements and specifications. All materials are subject to the Owner's acceptance. After acceptance, there shall be no changes or substitutions.
- E. The list shall clearly identify the material, product or equipment by manufacturer and brand by listing the names, for all items, including those where only one material or product is specified. Each and all material, products and equipment shall be specifically names, not listed as specified".

1.13 GUARANTEES AND WARRANTIES

- A. Special Warranties: Contractor shall complete all manufacturers' warranty registrations and shall submit to Owner.

1.14 INSTRUCTION MANUALS

- A. For all items of mechanical equipment and electrical apparatus, the Contractor shall obtain from the manufacturer and furnish to the Owners Representative three (3) hard copies and one (1) electronic copy of the following:
 - 1. Operating instructions.
 - 2. Parts lists (including name and address of nearest vendor or service agent).
 - 3. Maintenance instructions.
 - 4. Shop Drawings.
- B. These items are separate from and in addition to the operating placards required to be attached to or posted near the equipment.
- C. Contractor shall provide field instruction to Owner's personnel as required to fully instruct them in correct operating and maintenance procedure, for all equipment installed under this contract.
- D. Manual shall be submitted in 8-1/2" x 11" form in adequately sized three (3) ring loose leaf binders with entire contents indexed and thumb-tabbed. Two copies of the binder shall also be submitted on CD or Flash Drive.

1.15 RECORD SET OF DRAWINGS

- A. Contractor shall provide the record set of drawings to the Owners Representative at the completion of Contract.
- B. During construction, Contractor shall maintain a clean set of drawings for the sole purpose of recording changes and actual "as installed" information.
- C. As a general guide, the type of information to be recorded on the record set includes: (1) changes, deviations or revisions made, except minor or non-critical dimensions, including those made by Change Order or Supplementary Instructions; (2) omissions, including work omitted by accepted alternates; (3) dimensioned locations of major or main utility lines, such as main conduit runs, piping mains and similar work; (4) locations of control valves; (5) additions to the work; (6) changes in significant details; (7) changed footing or other elevations; (8) changes in locations of panel boards, outlets, drains, piping, opening, dampers and similar features; (9) other similar data.
- D. Record Set will be one (1) hard copy and two (2) electronic copies such as CD.

PART 2- PRODUCTS (Not Used)

PART 3 - EXECUTION (Not Used)

END OF EXHIBIT 1

EXHIBIT 2
PROJECT SCHEDULE REQUIREMENTS

PART 1 - GENERAL

1.01 SUMMARY

- A. Section Includes:
 - 1. Project schedule requirements

1.02 COORDINATION

- A. Contractor shall coordinate scheduling with the Owners Representative. In particular, the Contractor shall provide close coordination of progress schedule, schedule of values, listing of subcontractors, schedule of submittals, progress reports and payment requests.
- B. Close coordination will be required between all construction trades in order that individual areas of construction can be completed by their scheduled time. Consult the proposed construction sequence schedule for start and completion dates of individual work areas.

1.03 PRELIMINARY SCHEDULE

- A. Owners Representative has developed a Preliminary Schedule included at the end of this section, showing work areas of the project which directly impact the orderly use of the facility during construction. The timing of these activities has been approved by the Owner.
- B. The Preliminary Schedule may not list the work completely and may vary from the drawings and specifications.

1.04 CONSTRUCTION SCHEDULE

- A. The Contractor shall computerize a Critical Path Method (CPM) using data supplied by the subcontractors. The Contractor will be responsible for his own methods and procedures and the performance of the work consistent with good practice.
- B. Neither the Owners Representative nor the Owner warrants the information supplied by the Contractors is accurate or correct or that the project can be performed as scheduled based upon data supplied by the Contractors.
- C. Contractor shall be responsible for providing all data to develop and update the schedule. The Contractor shall supervise all work activities to maintain progress in accordance with the schedule.
- D. Contractor and Subcontractor shall provide their own data to the Owners Representative reflecting the actual plan of operation for the Project.
- E. Schedule input data shall include a comprehensive list of all activities of the construction phase of the project, including submittals (shop drawings, samples, product data), procurement of material, and on-site activity (erection, installation, construction). Activities for procurement of materials shall be included to delineate between material purchasing and fabrication/delivery.
- F. Contractor shall assign durations and sequencing to each activity. Submittal activities shall be listed with the anticipated date of submittal. Procurement activities shall be listed with the duration required for fabrication and delivery from date of purchase.
- G. Owners Representative will guide the Contractor in determining the level of detail to be included in the PDM Networks. The schedule shall be adequate enough to evaluate progress, cost of work in place and serve as a control technique for the Contractor's Field Superintendent.
- H. Contractor and subcontractors shall be obligated to perform in accordance with the Construction Schedule and to participate in updating the schedule. The Contractor shall include provisions in all subcontracts binding Subcontractors to participate in revisions of the schedule as are necessary, and to supply data throughout the project.
- I. Upon request, Contractor shall submit to Owners Representative purchase orders and subcontracts. Such information shall be submitted as soon as available so the Owners Representative will be aware of the progress being made by the Contractor in the placing of orders and the status of material. Contractor shall be solely responsible for expediting the delivery of all material furnished by him and coordinating his subcontractors so construction progress shall be maintained according to Contract Schedule.

1.05 COMPLIANCE WITH THE CONSTRUCTION SCHEDULE

- A. If Contractor shall fail to adhere to the Construction Schedule or to the said schedule as revised, he must promptly adopt such other or additional means and methods of construction as will make up

for the time lost and will assure completion of the work in accordance with said Construction Schedule at no additional cost to the Owner, except in accordance with the provision of the contract governing such costs. If Owner or Owners Representative notifies Contractor of any change in the contract or any extra work performed, or if any other conditions arise which are likely to cause delays, Contractor shall notify the Owners Representative in writing within five (5) days of the receipt of such notice or occurrence of such condition. This notice shall document the effect, if any, of such change, or extra work, of suspension or other condition upon the Construction Schedule. No time extensions will be granted due to a delay in any activity unless Owner deems the length of the delay exceeds the float time associated with the activity at the time the delay occurs.

END OF EXHIBIT 2

EXHIBIT 3
CLOSEOUT PROCEDURES

PART 1 GENERAL

1.01 SUMMARY OF SECTION

- A. This Section specifies administrative and procedural requirements for project closeout, including but not limited to:
 - 1) Inspection procedures.
 - 2) Project record document submittal.
 - 3) Operating and maintenance manual submittal.
 - 4) Submittal of warranties.
 - 5) Final cleaning.

1.02 SUBSTANTIAL COMPLETION

- A. Preliminary Procedures: Before requesting inspection for certification of Substantial Completion, complete the following: List exceptions in the request.
 - 1) In the Application for Payment that coincides with, or first follows, the date Substantial Completion is claimed, show 100 percent completion for the portion of the Work claimed as substantially complete. Include supporting documentation for completion as indicated in these Contract Documents and a statement showing an accounting of changes to the Contract Sum.
 - a. If 100 percent completion cannot be shown, include a list of incomplete items, the value of incomplete construction, and reasons the Work is not complete.
 - 2) Advise Owner of pending insurance change-over requirements.
 - 3) Submit specific warranties, workmanship bonds, maintenance agreements, final certifications and similar documents.
 - 4) Remove temporary facilities from the site, along with construction tools, mock-ups, and similar elements.
- B. Inspection Procedures: The Contractor will prepare the Certificate of Substantial Completion following inspection, or advise the Owner's Representative of construction that must be completed or corrected before the certificate will be issued.
 - 1) Results of the completed inspection will form the basis of requirements for final acceptance.

1.03 FINAL ACCEPTANCE

- A. Preliminary Procedures: Before requesting final inspection for certification of final acceptance and final payment, complete the following. List exceptions in the request.
 - 1) Submit the final payment request with releases and supporting documentation not previously submitted and accepted. Include certificates of insurance for products and completed operations where required.

- 2) Submit an updated final statement, accounting for final additional changes to the Contract Sum.
- 3) Submit to the Owner's Representative a certified copy of the final inspection list of items to be completed or corrected, stating that each item has been completed or otherwise resolved for acceptance.
- 4) Submit final meter readings for utilities, a measured record of stored fuel, and similar data as of the date of Substantial Completion, or when the Owner took possession of and responsibility for corresponding elements of the Work.
- 5) Submit consent of surety to final payment.
- 6) Submit evidence of final, continuing insurance coverage complying with insurance requirements.

1.04 CLOSEOUT SUBMITTALS

- A. When the Owner has determined that the Work is acceptable under the Contract Documents and the Contract fully performed, Contractor shall prepare and submit final Application for Payment to the Owner's Representative together with, but not limited to, the following (If Required):
 - 1) Contractor's Affidavit of Payment of Debts and Claims, AIA Document G706 (most recent edition of form).
 - 2) Contractor's Affidavit of Release of Liens, AIA Document G706A (most recent edition of form).
 - 3) Contractor's Lien waiver in the full amount of the Contract Sum.
 - 4) Lien waivers from all subcontractors, sub-subcontractors and major material suppliers who have furnished material for the work under the contract with the Trade Contractor or a subcontractor. The lien waivers shall be in the full amount of the contract involved.
 - 5) Consent of Surety Company to Final Payment, AIA Document G707, (most recent edition of form).
 - 6) Affidavit for obtaining final settlement of Contract with the State of Wisconsin and any of its Political or Governmental Subdivisions.
 - 7) Evidence of Compliance with requirements of governing authorities:
 - a. Certificate of Inspection from all required agencies and departments.
 - b. Certificate of Occupancy.
- 8) Project Record Documents.
 - 9) Operating and Maintenance Data, Instructions to Owner's Personnel.
 - 10) Warranties and Bonds.
 - 11) Special tools required for Owner maintenance.

- B. Submit four copies each of Items #1 through #5 above, and two copies each of Items #6 and #7 above.

1.05 RECORD DOCUMENT SUBMITTALS

- A. General: Do not use record documents for construction purposes; protect from deterioration and loss in a secure, fire-resistive location; provide access to record documents for reference during normal working hours.

- B. Record Drawings: Maintain a clean, undamaged set of blue or black line white-prints of Contract Drawings and Shop Drawings. Mark the set to show the actual installation where the installation varies substantially from the Work as originally shown. Mark whichever drawing is most capable of showing conditions fully and accurately; where Shop Drawings are used, record a cross-reference at the corresponding location on the Contract Drawings. Give particular attention to concealed elements that would be difficult to measure and record at a later date.
- 1) Mark record sets with red erasable pencil; use other colors to distinguish between variations in separate categories of the Work.
 - 2) Mark new information that is important to the Owner, but was not shown on Contract Drawings or Shop Drawings.
 - 3) Note related Change Order numbers where applicable.
 - 4) Organize record drawing sheets into manageable sets, bind with durable paper cover sheets, and print suitable titles, dates and other identification on the cover of each set.
- C. Record Specifications: Maintain one complete copy of the Project Manual, including addenda, and one copy of other written construction documents such as Change Orders and modifications issued in printed form during construction. Mark these documents to show substantial variations in actual Work performed in comparison with the test of the Specifications and modifications. Give particular attention to substitutions, selection of options and similar information on elements that are concealed or cannot otherwise be readily discerned later by direct observations. Note related record drawing information and Product Data.
- 1) Upon completion of the Work, submit record Specifications for the Owner's records. Drawings.
- D. Miscellaneous Record Submittals: Refer to other Specification Sections for requirements of miscellaneous record-keeping and submittals in connection with actual performance of the Work. Immediately prior to the date or dates of Substantial Completion, complete miscellaneous records and place in good order, properly identified and bound or filed, ready for continued use and reference. Submit to the Owner's Representative for the Owner's records.

1.06 FINAL CLEANING

- A. The Contractors shall furnish all labor, materials, tools, equipment, and perform all work and services necessary for cleaning up required in conjunction with work performed, as shown on drawings and as specified, in accordance with provisions of the Contract Documents and completely coordinated with work of all other trades.
- B. Although such work is not specifically indicated, furnish and install all supplementary or miscellaneous items, appurtenances and devices incidental to or necessary for a sound, secure and complete installation.
- C. This Section specifies administrative and procedural requirements for final cleaning at Substantial Completion.
- 1) Multiple Prime Contracts: Except as otherwise indicated, each Prime Contractor is responsible for coordination of final cleaning where more than one Prime Contractor is involved in final cleaning a single area or piece of equipment.
 - 2) Environmental Requirements: Conduct cleaning and waste disposal operations in compliance with local laws and ordinances. Comply fully with federal and local environmental and anti-pollution regulations.
 - a. Do not dispose of volatile wastes such as mineral spirits, oil or paint thinner in storm or sanitary drains.

- b. Burning or burying of debris, rubbish or other waste material on the premises will not be permitted.
- D. Cleaning Agents: Use cleaning materials and agents recommended by the manufacturer or fabricator of the surface to be cleaned. Do not use cleaning agents that are potentially hazardous to health or property, or that might damage finished surfaces.

PART 2 - PRODUCTS (Not Used)

PART 3 - EXECUTION (Not Used)

END OF EXHIBIT 3

Chapter PI 15

APPENDIX A

RESOLUTION FOR REVENUE LIMIT EXEMPTIONS FOR ENERGY EFFICIENCIES

Be it resolved that the school district of Colby is exercising its taxing authority under s. 121.91 (4) (o), Wis. Stats., to exceed the revenue limit on a non-recurring basis by an amount the district will spend on new energy efficiency measures / energy efficiency products for the 15-16 school year and 18 months of debt for the term of the Notes Anticipation Notes.

The amount to be levied and expended is \$ 153,217 .: [Insert the following information indicating the amount to be expended for each school year for the project. Add lines for each year of the debt]

SEE ATTACHED DEBT SCHEDULE

(refinance in 16-17 for balance)

After review of the recommendations report per 66.0133(2)(b) the district has determined that the \$ 995,000.00 it would spend on energy efficiency projects recommended in the report is not likely to exceed the amount to be saved in utility costs of \$ 10,155 annually and non-utility costs of \$ 12,740 annually over the remaining 60 year useful life of the facility to which the measures apply.

The board has entered into a 1 year Performance Contract under s. 66.0133, Stats., with Market & Johnson, for a project to implement the following energy efficiency measures or purchase energy efficiency products and identified the following cost recovery performance indicators to measure energy savings and/or operational savings for each including the timeline for cost recovery:

| Building | Name of Improvement Measure | Description of Work | Total Project Budget* | Annual Energy Savings** | Maintenance & Repair Savings*** | Project Incentives**** | Simple Payback |
|-----------------------------|-------------------------------|---|-----------------------|-------------------------|---------------------------------|------------------------|----------------|
| High School | Gymnasium Roofing Replacement | Replace Roof with R30 System and 20 Year Warranty | \$207,626 | \$780 | \$5,000 | \$0 | 35.9 |
| High School | Shower Head Upgrades | Replace shower heads with water efficient low flow units | \$98,135 | \$510 | \$1,500 | \$400 | 48.6 |
| High School / Middle School | Interior Lighting Upgrades | Replace existing 2x4, can & HID fixtures with new LED fixtures | \$205,623 | \$4,455 | \$240 | \$9,580 | 41.8 |
| High School / Middle School | Exterior Lighting Upgrades | Replace existing wall packs with new LED fixtures | \$17,737 | \$300 | \$100 | \$1,200 | 41.3 |
| High School / Middle School | Kitchen Ventilation Upgrades | Replace kitchen air unit and hood exhaust fan. Re-use ductwork. Speed up dishwasher hood exhaust fan. New DDC controls. | \$242,411 | \$1,890 | \$2,400 | \$0 | 56.5 |
| High School / Middle School | Building Envelope Upgrades | Replace door frames, glass, and doors at four entrances. Tuckpointing, Brick Expansion Joints, Caulking Repairs, Expose Brick Weeps, Wash Brick | \$105,385 | \$810 | \$2,000 | \$0 | 37.5 |
| High School / Middle School | Water Conservation Upgrades | Replace flush valves and lav faucets | \$90,658 | \$510 | \$1,500 | \$156 | 45.0 |
| High School | Heating System Valve Upgrades | Existing HWS has two pumps with VF drives. Replace existing 3 way valves with new 2 way valves. | \$20,099 | \$900 | \$0 | \$120 | 22.2 |
| | | Total | \$987,674 | \$10,155 | \$12,740 | \$11,456 | 42.6 |

*Project Budget includes all project related costs, including savings analysis, project management, design, etc.

**Estimated Annual Energy Savings based on current cost of appropriate unit of consumption (kWh, therm, kGal, etc.)

***Maintenance & Repair Savings based on estimated avoided maintenance and repair costs due to not completing the project

****Project Incentives are estimated project cost offsets, such as utility rebates

The Board shall annually perform an evaluation of the performance indicators and shall report to the electorate as an addendum in the required published budget summary document per s. 65.90, Wis. Stats., and in the school district's newsletter or in the published minutes of the school board meeting. The Board shall use this evaluation to determine the amount of energy (utility) cost savings, as a result of the project, that shall be applied to retire the debt.

Payment Schedule

Debt Name: Energy Efficiency

Bond issued on 07/01/2015 for \$995,000.00. Matures on 12/01/2016.

| | |
|--|-----------|
| Start payment schedule on: | July 2015 |
| Principal payments made before above date: | \$0.00 |

| Period | Last Principal Balance | Principal Payments Scheduled | Interest Payments Scheduled | Refinanced Principal Adjustment | Refinanced Interest Adjustment | New Principal Balance |
|----------------------|------------------------------|------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------|-----------------------------|
| 2015 July - December | \$995,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$995,000.00 |
| 2016 January - June | \$995,000.00 | 0.00 | 18,241.67 | 0.00 | 0.00 | \$995,000.00 |
| 2016 July - December | \$995,000.00 | 130,000.00 | 9,950.00 | -865,000.00 | 0.00 | \$0.00 |

| Obj | 2015-16 Budget | 2015-16 FYTD Activity | 2015-16 FYTD % | Encumbered Amount | Unencumbered Balance |
|---------------------------|--------------------------|--------------------------|-------------------|----------------------|-------------------------|
| 100000 | INSTRUCTION | | | | |
| ELEMENTARY CURRICULUM | 1,856,737.00 | 350,768.61 | 18.89 | 0.00 | 1,505,968.39 |
| REGULAR CURRICULUM | 2,369,216.00 | 477,892.44 | 20.17 | 1,375.22 | 1,889,948.34 |
| VOCATIONAL CURRICULUM | 331,022.00 | 67,498.54 | 20.39 | 3,964.62 | 259,558.84 |
| PHYSICAL CURRICULUM | 222,165.00 | 44,721.97 | 20.13 | 4.95 | 177,438.08 |
| SPECIAL CURRICULUM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CO-CURRICULAR | 205,254.00 | 60,799.45 | 29.62 | 3,275.37 | 141,179.18 |
| SPECIAL NEEDS | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| INSTRUCTION | 4,985,894.00 | 1,001,681.01 | 20.09 | 8,620.16 | 3,975,592.83 |
| 200000 | SUPPORT SERVICES | | | | |
| PUPIL SERVICES | 227,706.00 | 39,460.28 | 17.33 | 500.00 | 187,745.72 |
| INSTRUCTIONAL STAFF SERVI | 390,120.00 | 86,617.23 | 22.20 | 1,756.40 | 301,746.37 |
| GENERAL ADMINISTRATION | 268,659.00 | 76,569.29 | 28.50 | 265.60 | 191,824.11 |
| BUILDING ADMINISTRATION | 553,230.00 | 142,085.61 | 25.68 | 668.00 | 410,476.39 |
| BUSINESS ADMINISTRATION | 1,912,171.00 | 515,363.62 | 26.95 | 545.00 | 1,396,262.38 |
| CENTRAL SERVICES | 254,684.00 | 91,063.86 | 35.76 | 0.00 | 163,620.14 |
| INSURANCE | 105,005.00 | 94,818.83 | 90.30 | 0.00 | 10,186.17 |
| DEBT SERVICE | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| OTHER SUPPORT SERVICES | 319,688.00 | 44,718.83 | 13.99 | 0.00 | 274,969.17 |
| SUPPORT SERVICES | 4,032,763.00 | 1,090,697.55 | 27.05 | 3,735.00 | 2,938,330.45 |
| 400000 | NON-PROGRAM TRANSACTIONS | | | | |
| INTERFUND OPERATING TRANS | 1,064,953.00 | 0.00 | 0.00 | 0.00 | 1,064,953.00 |
| GEN. TUITION PAYMENTS | 844,000.00 | 0.00 | 0.00 | 0.00 | 844,000.00 |
| NON-PROGRAM TRANSACTIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NON-PROGRAM TRANSACTIONS | 1,908,953.00 | 0.00 | 0.00 | 0.00 | 1,908,953.00 |
| Grand Expense Totals | 10,927,610.00 | 2,092,378.56 | 19.15 | 12,355.16 | 8,822,876.28 |