

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**

**Board of Education Regular Meeting Agenda**

**Monday, December 11, 2017**

**6:00 pm**

**District Board and Training Center**

**340 Fair Street (Door 36)**

*Note, public notice of this meeting given by posting at the District Office, Levi Leonard Elementary School Office, Theodore Robinson Intermediate School Office, J.C. McKenna Middle School Office, High School Office, Evansville School District Web Site: [Evansville.k12.wi.us](http://Evansville.k12.wi.us), and by forwarding the agenda to the Evansville Review, Union Bank & Trust and Eager Free Public Library.*

I. Roll Call: Mason Braunschweig      Melissa Hammann      Thomas Titus  
                 Eric Busse                              Keith Hennig              HS Board Rep Ava Parker  
                 David Hamilton                              John Rasmussen              HS Board Rep Maddy Krueger

II. Approve Agenda.

III. Public Announcements/Recognition/Upcoming Events:

- Wisconsin Association of School Board Convention (WASB) – January 17-19, 2018

IV. Public Presentations.

V. Information & Discussion:

- A. High School Student Board Representatives Report.
- B. 2016-2017 Financial Audit Presentation.
- C. Purchase of High School Cafeteria Tables/Chairs From Fund 50 Fund Balance.
- D. 2018 Potential Referendum Update.
- E. School Board Election Update.
- F. Open Enrollment Class Limits.
- G. Enrollment Projection Study.
- H. First Reading of Policies:
  1. #523 – Staff Health and Safety
  2. #523.1 – Staff Physical Examinations (Employee Physical Examinations)
  3. #523.11 – Employee Alcohol and Drug Testing
  4. #523.2 – Staff Communicable Diseases
  5. #523.3 – Employee Assistance Program
  6. #523.4 (523.5) – Staff Protection

VI. Public Presentations.

VII. Consent (Action Items):

- A. Approval of New High School Courses: Beginning Class Piano; AP Psychology; and AP World History.
- B. Approval of Purchasing High School Cafeteria Tables/Chairs From Fund 50 Fund Balance.
- C. Approval of Staff Changes: Resignations of Food Service Worker and Hiring of Food Service Worker and Cleaner.
- D. Approval of November 13, 2017, Regular Meeting Minutes.

- E. Approve the October Bills and Reconciliation.
- F. Approve the Employee Handbook Suggested Changes:
  - 1. Part 3, Support Staff, Pg. 58, Section 2, 2.02, Evaluation Procedures, F.
  - 2. Part 1, All Employees, Pg. 25, Section 4, 4.01, Grievance Purpose.
  - 3. Part 1, All Employees, Pg. 39, Section 16, Conformity to Law.
  - 4. Part 2, Certified Staff, Pg. 48, Section 6, 6.01, Reasons for Reduction in Force.
  - 5. Part 3, Support Staff, pg. 60, Section 5, 5.01, Reduction in Staff.
  - 6. Part 3, Support Staff, Pg. 61, Section 6, 6.01, Notice of Resignation of Employment.
  - 7. Part 5, Co-and Extra-Curricular Staff, Pg. 73, Section 1, 1.01, C, Letter of Assignment.
  - 8. Part 6, Substitute and Seasonal Staff, Pg. 76, Section 1, 1.03, Dismissal/Removal From Substitute List and pg. 77, 2.02, F, Assignments and Responsibilities.
  - 9. Employee Acknowledgement, Pg. 79.

VIII. Future Agenda – January 15, 2018, Regular Board Meeting Agenda.

- IX. Executive Session – Under Wisconsin State Statute 19.85(1)(c) and (e) to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, and to deliberate and discuss strategy concerning collective bargaining negotiations; namely to discuss negotiations strategy concerning the 2017-2018 contract with the Evansville Education Association (EEA) covering teachers and the Evansville Education Association Auxiliary (EAA) covering support staff.
- X. Reconvene Into Open Session to Take Action, if Necessary, On Any Open or Closed Session Items.
- XI. Adjourn.

This notice may be supplemented with additions to the agenda that come to the attention of the Board prior to the meeting. A final agenda will be posted and provided to the media no later than 24 hours prior to the meeting or no later than 2 hours prior to the meeting in the event of an emergency.

Upon reasonable notice, all reasonable efforts will be made to accommodate the needs of people with disabilities through appropriate aids and services. For additional information or to request this service, contact the District Office at 340 Fair Street, 882-3387 or 882-3386. Persons needing more specific information about the agenda items should call 882-3387 or 882-3386 at least 24 hours prior to the meeting.

Posted:

EVANSVILLE COMMUNITY SCHOOL DISTRICT

Board of Education Regular Meeting Agenda/Briefs

Monday, December 11, 2017

6:00 pm

District Board and Training Center

340 Fair Street (Door 36)

*Please arrive a few minutes early, as the Yearbook would like a group school board picture.*

I. **Roll Call:** Mason Braunschweig      Melissa Hammann      Thomas Titus  
Eric Busse      Keith Hennig      HS Board Rep Ava Parker  
David Hamilton      John Rasmussen      HS Board Rep Maddy Krueger

II. **Approve Agenda.**

**Suggested Motion:** I move we approve the agenda as presented.

III. **Public Announcements/Recognition/Upcoming Events:**

- Wisconsin Association of School Board Convention (WASB) – January 17-19, 2018

IV. **Public Presentations.**

V. **Information & Discussion:**

- High School Student Board Representatives Report – *HS Reps Ms. Parker and Ms. Krueger have enclosed their report.*
- 2016-2017 Financial Audit Presentation – *Auditors from Wegner CPAs will present.*
- Purchase of High School Cafeteria Tables/Chairs From Fund 50 Fund Balance – *High School Principal, Mr. Knott, has enclosed information.*
- 2018 Potential Referendum Update – *District Administrator, Mr. Roth, will give an update.*
- School Board Election Update – *There are three seats open (Braunschweig, Hamilton, and Hennig). To date, no papers have been filed to run or not to run.*
- Open Enrollment Class Limits – *Enclosed is information to begin the discussion of open enrollment class limits before the Board makes a decision in January.*

G. Enrollment Projection Study – *This comes forward at the request of a Board member for discussion.*

H. First Reading of Policies:

1. #523 – Staff Health and Safety
2. #523.1 – Staff Physical Examinations (Employee Physical Examinations)
3. #523.11 – Employee Alcohol and Drug Testing
4. #523.2 – Staff Communicable Diseases
5. #523.3 – Employee Assistance Program
6. #523.4 (523.5) – Staff Protection

**VI. Public Presentations.**

**VII. Consent (Action Items): Do you want to remove any items?**

- A. Approval of New High School Courses: Beginning Class Piano; AP Psychology; and AP World History.
- B. Approval of Purchasing High School Cafeteria Tables/Chairs From Fund 50 Fund Balance.
- C. Approval of Staff Changes: Resignations of Food Service Worker and Hiring of Food Service Worker and Cleaner.
  - *Resignation of Joseph Henn, Food Service Worker, effective November 17, 2017. Joe has been with the District for nine years.*
  - *Hiring of:*
    - *Laura Veloff, Cook 1, Food Service Worker. Laura started as a food service substitute for the 2017-18 school year. She has been filling in as a temporary sub for this cook 1 position at the High School. She has done a great job and would like to continue with this opportunity to fill the position permanently. I feel like Laura is the perfect fit for this job. Laura will be paid \$12.50/hour.*
    - *Matt Cormican, Cleaner PM. Matt's start date is Monday, December 11<sup>th</sup>. Matthew lives in the Janesville area and has been employed at Stoughton Trailers in Evansville for the past several years. His Fiancée is employed with the School District as an Ed Assistant at JC McKenna. Although this job was posted at the middle school, we chose to move some positions around and Matthew will be starting at the High School. Matthew will be paid \$13.50/hour.*
- D. Approval of November 13, 2017, Regular Meeting Minutes.
- E. Approval of October Bills and Reconciliation.
- F. Approval of Employee Handbook Suggested Changes:
  1. Part 3, Support Staff, Pg. 58, Section 2, 2.02, Evaluation Procedures, F.
  2. Part 1, All Employees, Pg. 25, Section 4, 4.01, Grievance Purpose.
  3. Part 1, All Employees, Pg. 39, Section 16, Conformity to Law.
  4. Part 2, Certified Staff, Pg. 48, Section 6, 6.01, Reasons for Reduction in Force.
  5. Part 3, Support Staff, pg. 60, Section 5, 5.01, Reduction in Staff.
  6. Part 3, Support Staff, Pg. 61, Section 6, 6.01, Notice of Resignation of Employment.
  7. Part 5, Co-and Extra-Curricular Staff, Pg. 73, Section 1, 1.01, C, Letter of Assignment.
  8. Part 6, Substitute and Seasonal Staff, Pg. 76, Section 1, 1.03, Dismissal/Removal From Substitute List and pg. 77, 2.02, F, Assignments and Responsibilities.
  9. Employee Acknowledgement, Pg. 79.



**Suggested Motion: I move to approve the consent agenda items: new high school courses: Beginning Class Piano; AP Psychology; and AP World History; purchasing high school cafeteria tables/chairs from Fund 50 Fund Balance; resignation of food service worker, Joseph Henn, effective November 17, 2017, and thank him for his nine years of service; hiring of Laura Veloff, a cook, food service worker, at a rate of \$12.50/hour; hiring of cleaner Matthew Cormican, Cleaner PM, at a rate of \$13.50/hour; November 13, 2017, regular meeting minutes; October bills and reconciliation; and the Employee Handbook suggested changes:**

- 1. Part 3, Support Staff, Pg. 58, Section 2, 2.02, Evaluation Procedures, F.**
- 2. Part 1, All Employees, Pg. 25, Section 4, 4.01, Grievance Purpose.**
- 3. Part 1, All Employees, Pg. 39, Section 16, Conformity to Law.**
- 4. Part 2, Certified Staff, Pg. 48, Section 6, 6.01, Reasons for Reduction in Force.**
- 5. Part 3, Support Staff, pg. 60, Section 5, 5.01, Reduction in Staff.**
- 6. Part 3, Support Staff, Pg. 61, Section 6, 6.01, Notice of Resignation of Employment.**
- 7. Part 5, Co-and Extra-Curricular Staff, Pg. 73, Section 1, 1.01, C, Letter of Assignment.**
- 8. Part 6, Substitute and Seasonal Staff, Pg. 76, Section 1, 1.03, Dismissal/Removal From Substitute List and pg. 77, 2.02, F, Assignments and Responsibilities.**
- 9. Employee Acknowledgement, Pg. 79.**

as presented.

**Roll Call Vote –**

**VIII. Future Agenda – January 15, 2018, Regular Board Meeting Agenda.**

- IX. Executive Session – Under Wisconsin State Statute 19.85(1)(c) and (e) to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, and to deliberate and discuss strategy concerning collective bargaining negotiations; namely to discuss negotiations strategy concerning the 2017-2018 contract with the Evansville Education Association (EEA) covering teachers and the Evansville Education Association Auxiliary (EEAA) covering support staff.**

**Suggested Motion: I move under Wisconsin State Statute 19.85(1)(c) and (e) to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, and to deliberate and discuss strategy concerning collective bargaining negotiations; namely to discuss negotiations strategy concerning the 2017-2018 contract with the Evansville Education Association (EEA) covering teachers and the Evansville Education Association Auxiliary (EEAA) covering support staff.**

**Roll Call Vote –**

- X. Reconvene Into Open Session to Take Action, if Necessary, On Any Open or Closed Session Items.**

**XI. Adjourn.**

**Suggested Motion: I move to adjourn the meeting.**

**For Your Information:**

1. Upcoming Board Meetings:
  - January 15, Board Meeting
  - January 28, Board Meeting/Budget Retreat (Saturday)
  - February 12, Board Meeting

Ava Parker

Maddy Krueger

### **Previous Events**

11/21 Boys Basketball @ Home

11/21 Girls Basketball @ Jefferson

11/22 Thanksgiving Break

11/27 Varsity Girls Hockey @ Stoughton

12/2 Varsity Wrestling invitational @ Stoughton

12/5 Girls Varsity Hockey @ Beloit

12/6 Musical Auditions for The Drowsy Chaperone

12/7 Girls Varsity Basketball @ Home

12/8 Boys Varsity Basketball @ Turner

12/9 Varsity Wrestling Invitational @ New Glarus

12/10 Madrigal Dinner

### **Upcoming Events**

12/11 High School Band Concert

12/14 Varsity Wrestling Match @ East Troy

12/19 Boys Varsity Basketball

12/21 Girls Varsity Basketball

12/23 Winter Break Begins!

12/30 Girls Varsity Hockey Tournament @ Rhinelander

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
Evansville, Wisconsin

**AUDITED FINANCIAL STATEMENTS**

June 30, 2017

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## INDEPENDENT AUDITOR'S REPORT

To the School Board  
Evansville Community School District  
Evansville, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business activity, each major fund, and the aggregate remaining fund information of Evansville Community School District (District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***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 in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of the Evansville Community School District, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress – other post employment benefits, and the schedule of the net pension liability, schedule of contributions and notes to required supplementary information on pages 4-11 and 44-48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Evansville Community School District's basic financial statements. The combining general fund financial statements, the combining nonmajor fund financial statements, and the agency fund schedule of changes in assets and liabilities are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations, and the State Single Audit Guidelines, and is also not a required part of the basic financial statements.

The combining general fund financial statements, the combining nonmajor fund financial statements, the agency fund schedule of changes in assets and liabilities and schedule of expenditures of federal and state 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining general fund financial statements, the combining nonmajor fund financial statements, the agency fund schedule of changes in assets and liabilities and schedule of expenditures of federal and state 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 November 15, 2017 on our consideration of the Evansville Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely 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 effectiveness of Evansville Community School District's 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 District's internal control over financial reporting and compliance.

*Wegner CPAs LLP*

Wegner CPAs, LLP  
Madison, Wisconsin  
November 15, 2017

**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

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The discussion and analysis of the financial performance of the Evansville Community School District (District) provides an overview of financial activities for the fiscal year ended June 30, 2017. The analysis focuses on school district financial performance as a whole. Efforts have been made to provide comparison to prior year data when such data is available. It should be read in conjunction with the District's financial statements, which immediately follow this section.

**FINANCIAL HIGHLIGHTS**

The District's government-wide financial statements reflect the following:

- Total net position of the District increased to \$15,997,147 or 14.94% at June 30, 2017. The majority is attributable to the refinancing of long term debt in the 2015-2016 fiscal year.
- Total governmental activity revenues increased to \$25,377,310 in fiscal year 2017, up from \$24,373,522 in fiscal year 2016, an increase of approximately 4.1%.
- Total business-type activity revenues of \$697,617 remained consistent in fiscal year 2017, compared to \$640,804 in fiscal year 2016.

The District's governmental fund financial statements reflect the following:

- Total fund balances of the District's governmental funds increased \$191,803 in fiscal year 2017. This increase included a \$215,373 increase in the general fund, a \$27,186 decrease in the debt service fund and a \$3,616 increase in the nonmajor governmental funds. Increase in the District's general fund balance is the result of lower than expected expenses in the area of special education and employee benefits during the fiscal year 2016-2017.
- The fund balance for all governmental funds at June 30, 2017 was \$3,022,237. Of this amount, \$142,213 was restricted for debt service; \$189,744 was donor restricted; \$114,561 was restricted for capital projects; and \$2,575,719 remains unassigned.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. Those basic financial statements are comprised of three components: 1) district-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains information supplementary to the basic financial statements.

**District-Wide Financial Statements**

District-wide financial statements report information about the Evansville Community School District as a whole, using accounting methods similar to those used by private sector companies.

The statement of net position presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered.

*The statement of activities includes all revenues and expenses of the District, irrespective of when cash is actually received or paid out. The intent of the district-wide statements is to provide a snapshot of the District's net position and to provide an explanation of material changes that occurred since the prior year.*

*Both of the district-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activity). The governmental activities of the District include the general operations, special education, debt service, and capital project. The District reports nutrition services as a business-type activity.*

**Fund Financial Statements**

The *fund financial statements* provide detailed information about the District's significant funds rather than the Evansville Community School District as a whole. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, revenues, and expenditures. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the District can be divided into three categories: governmental, proprietary and fiduciary. Table 1 summarizes the various features of each of these funds.

- *Governmental Funds*—Most of the District's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash and (2) the balances remaining at year-end that are available for funding future basic services. Governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or less financial resources to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information is provided that explains the relationship between them.
- *Proprietary Funds*—The District reports nutrition services as a proprietary fund. Proprietary funds provide the same type of information as the district-wide financial statements, only in more detail.
- *Fiduciary Funds*—The District serves as a fiduciary for student organizations. The District is also responsible for other assets that can only be used for the trust beneficiaries. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

**Table 1  
Major Features of the District-wide and Fund Financial Statements**

	<b>District-wide Statements</b>	<b>Fund Financial Statements</b>		
		<b><u>Governmental</u></b>	<b><u>Proprietary</u></b>	<b><u>Fiduciary</u></b>
<b>Scope</b>	Entire district (except fiduciary funds).	The activities of the District that is not proprietary or fiduciary, such as instruction, support services, debt service, capital projects, food service and community services.	The day-to- day operating activities of the District for business-type enterprises	The district acts as trustee or agent for another; e.g. other post-employment trusts
<b>Required Financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures and Changes in Fund Balance</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Revenues, Expenses and Changes in Net Position</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>
<b>Accounting basis and measurement focus</b>	Accrual accounting. Economic resources focus.	Modified accrual accounting. Current financial resources focus.	Accrual accounting. Economic resources focus.	Accrual accounting. Economic resources focus.
<b>Type of asset, deferred inflows/outflows of resources and liability information</b>	All assets, deferred inflows/outflows of resources and liabilities; both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets and liabilities, financial and capital; short-term and long-term.	All assets held in a trustee or agency capacity for others and all liabilities
<b>Type of inflow and outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues when cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability are due and payable.	All revenue and expenses during the year, regardless of when the cash is received or paid	All additions or deductions during the year, regardless of when the cash is received or paid.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements can be found on pages 22-42 of this report.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

**Other Information**

Required supplementary information (RSI) includes a budget to actual comparison that provides readers with information about the accuracy with which management was able to project the District's revenues and expenditures. In addition, the RSI includes information concerning the District's other post-employment benefits (OPEB) liability.

**DISTRICT-WIDE FINANCIAL STATEMENTS**

**Statement of Net Position**

The District ended its fiscal year with net position of \$15,997,147 of which \$11,639,259 was net investment in capital assets, \$82,010 was restricted for debt service, \$189,744 was donor restricted, \$2,004,401 was restricted for WRS pension, \$117,638 was restricted to school nutrition services and \$1,849,534 was unrestricted. Unrestricted net position represents the amount of discretionary resources that can be used to fund general District operations.

For governmental activities, capital assets decreased due to current year depreciation exceeding current year capital additions. Noncurrent liabilities decreased due to normal scheduled debt payment.

For the business-type activity, capital assets decreased due to current year depreciation exceeding current year capital additions.

**Table 2  
Condensed Statement of Net Position  
(in thousands of dollars)**

	Governmental Activities		Business-Type Activity		Total		% Change
	2017	2016	2017	2016	2017	2016	
<b>ASSETS</b>							
Current and other assets	\$ 7,056	\$ 6,605	\$ 134	\$ 84	\$ 7,190	\$ 6,689	7.49%
Capital assets	22,369	22,774	11	17	22,381	22,791	-1.80%
Total assets	29,425	29,379	145	101	29,571	29,480	0.31%
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred outflows	5,151	6,706	-	-	5,151	6,706	
<b>LIABILITIES</b>							
Long-term liabilities	10,129	13,095	-	-	10,129	13,095	-22.65%
Other liabilities	5,706	6,124	28	25	5,734	6,149	-6.75%
Total liabilities	15,835	19,219	28	25	15,863	19,244	-17.57%
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred inflows	2,862	3,024	-	-	2,862	3,024	
<b>NET POSITION</b>							
Net investment in capital assets	11,639	8,928	12	18	11,652	8,946	30.25%
Restricted	2,391	3,245	106	58	2,497	3,303	-24.40%
Unrestricted	1,850	1,274	-	-	1,850	1,274	45.21%
<b>Total net position</b>	<b>\$ 15,880</b>	<b>\$ 13,447</b>	<b>\$ 118</b>	<b>\$ 76</b>	<b>\$ 15,999</b>	<b>\$ 13,523</b>	<b>18.31%</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

**DISTRICT-WIDE FINANCIAL STATEMENTS (continued)**

**Changes in Net Position**

Governmental Activities

Table 3 demonstrates that on a district-wide basis the District ended fiscal year 2017 with an increase in net position of \$2,037,590, compared to an increase of \$1,987,910 in fiscal year 2016.

The district received \$25,377,310 in revenue for the fiscal year 2017. The District relies primarily on property taxes (32.8% of total governmental revenues), and state equalization aid (52.9%) to fund governmental activities. The District received approximately 12.0% in the form of specific use state grants, federal aid and direct fees for services.

Individuals who directly participated or benefited from a program paid 2.3% of the cost. Book and activity fees, admission to athletic events, open enrollment tuition and other fees are included as charges for services.

Federal and state governments subsidized certain programs with grants and awards of \$2,946,703. Operating grants include Title I, IDEA, and State Special Education Aid.

Business-Type Activity

Individuals who directly benefited from services paid 65.2% of the cost. Fees charged to students and adults for meals are included as charges for services. Federal and state governments subsidized certain programs with grants of \$242,676. Operating grants include State and National School Lunch Programs.

**Table 3  
Changes in Net Position from Operating Results  
(in thousands of dollars)**

	Governmental Activities		Business-Type Activity		Total		
	2017	2016	2017	2016	2017	2016	% Change
<b>REVENUES</b>							
Program revenues							
Charges for services	\$ 594	\$ 565	\$ 455	\$ 409	\$ 1,049	\$ 974	7.70%
Operating grants	2,459	2,077	243	232	2,702	2,309	17.02%
General revenues							
Property taxes	8,328	8,936	-	-	8,328	8,936	-6.80%
General aid	13,413	12,411	-	-	13,413	12,411	8.07%
Other	584	384	-	-	584	384	52.08%
<b>Total revenues</b>	<b>25,378</b>	<b>24,373</b>	<b>698</b>	<b>641</b>	<b>26,076</b>	<b>25,014</b>	<b>4.25%</b>
<b>EXPENSES</b>							
Instruction	13,112	12,549	-	-	13,112	12,549	4.49%
Pupil and instructional	1,645	1,648	-	-	1,645	1,648	-0.18%
Administration and business	5,397	5,083	-	-	5,397	5,083	6.18%
Interest on debt	208	698	-	-	208	698	-70.20%
Other	2,978	2,450	656	599	3,634	3,049	19.19%
<b>Total expenses</b>	<b>23,340</b>	<b>22,428</b>	<b>656</b>	<b>599</b>	<b>23,996</b>	<b>23,027</b>	<b>4.21%</b>
<b>Change in net position</b>	<b>\$ 2,038</b>	<b>\$ 1,945</b>	<b>\$ 42</b>	<b>\$ 42</b>	<b>\$ 2,080</b>	<b>\$ 1,987</b>	<b>4.68%</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

**DISTRICT-WIDE FINANCIAL STATEMENTS (continued)**

Table 4 presents the cost of governmental activities. The table reports each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost reflects the financial burden that was placed on the District's taxpayers by each of these functions.

The cost of all governmental activities this year was \$23,339,720. Individuals who directly participated or benefited from a program offering paid for \$593,840 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$2,459,353. The net cost of governmental activities, \$20,286,527, was financed by \$8,327,558 of property taxes and \$13,899,618 of federal and state unrestricted aid.

**Table 4  
Net Cost of Governmental Activities  
(in thousands of dollars)**

	Total Cost of Services	Net Cost of Services
<b>EXPENSES</b>		
Instruction	\$ 13,112	\$ (10,159)
Pupil and instructional services	1,645	(1,581)
Administration and business	5,397	(5,360)
Interest on debt	208	(208)
Other	2,978	(2,978)
<b>Total expenses</b>	<b>\$ 23,340</b>	<b>\$ (20,286)</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances in spendable resources. Such information is useful in assessing the District's financing requirements. Unassigned fund balances or lack thereof, may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The District completed the year with a total governmental fund balance of \$3,022,237, up from last year's ending fund balance of \$2,830,434. The District's unassigned fund balance, available for spending at the district's discretion was \$2,575,719.

**Proprietary Funds**

The District's proprietary funds provide the same type of information found in the District-wide financial statements, but in more detail. The District completed the year with restricted net position of \$117,638, up from last year's ending restricted net position of \$75,562. Other factors concerning the finances of this fund have already been addressed in the discussion of the District's business-type activity.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At the June 30, 2017, the District had \$40,887,932 in capital assets for its governmental and business-type activity, including land, construction in progress, buildings, furniture and equipment. Total accumulated depreciation on these assets was \$18,506,978. Asset acquisitions for governmental activities totaled \$576,022. The District recognized depreciation expense of \$981,076. Detailed information about capital assets can be found in Note 5 to the financial statements.

**Table 5  
Capital Assets  
(in thousands of dollars)**

	<b>Governmental Activities</b>		<b>Business-Type Activity</b>		<b>Total</b>	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
Land	\$ 192	\$ 192	\$ -	\$ -	\$ 192	\$ 192
Construction in progress	330	-	-	-	-	-
Buildings	36,066	35,861	-	-	36,066	35,861
Furniture and equipment	4,041	4,036	260	260	4,301	4,296
Accumulated depreciation	(18,260)	(17,315)	(248)	(242)	(18,508)	(17,557)
<b>Net capital assets</b>	<b>\$ 22,369</b>	<b>\$ 22,774</b>	<b>\$ 12</b>	<b>\$ 18</b>	<b>\$ 22,051</b>	<b>\$ 22,792</b>

**Long-Term Debt**

At June 30, 2017, the District had \$10,030,000 in general obligation debt outstanding—a decrease of \$2,955,000 from fiscal year 2016. Debt of the District is secured by a tax levy adopted by the school board at the time of issuance. Wisconsin statutes require that the first property tax receipts be segregated for annual debt service payments. Detailed information about the District's long-term obligations is presented in Note 7 to the financial statements.

**Table 6  
Outstanding Long-term Obligations  
(in thousands of dollars)**

	<b>2017</b>	<b>2016</b>
General obligation debt	\$ 10,030	\$ 12,985
Capital leases	99	110
Compensated absences	198	135
<b>Total</b>	<b>\$ 10,327</b>	<b>\$ 13,230</b>



**EVANSVILLE COMMUNITY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017**

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

While the District's original budget for the general fund anticipated that expenditures and other financing uses would exceed revenues and other financing sources by \$704, the actual results for the year ended June 30, 2017, had revenues and other financing sources in excess of expenditures and other financing uses by \$215,373.

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

During the 2016-2017 fiscal year, the District began a concerted effort to reduce costs, and improve its financial strength by growing their general fund balance. The effort began with significant reductions in health care costs by shifting a greater portion of the cost to participating employees for the upcoming fiscal year. Additionally, efforts were made to more efficiently control costs of personnel salaries by jointly working with certified staff to create an equitable salary compensation model.

In addition to increasing educational opportunities by reducing costs, the District began to work towards a potential building and operational referendum in 2018. Various committees and study groups were formed.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

The financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Steve Swanson, Business Manager at (608) 882-3383 or [swansons@evansville.k12.wi.us](mailto:swansons@evansville.k12.wi.us).

Additional information about the District and its services can also be found on the District's website at [www.ecsdnet.org](http://www.ecsdnet.org).

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
June 30, 2017

	Governmental Activities	Business-Type Activity	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,490,953	\$ 129,035	\$ 4,619,988
Accounts receivable	2,274,634	-	2,274,634
Due from other governments	290,635	3,883	294,518
Capital assets not being depreciated	522,001	-	522,001
Capital assets being depreciated, net	21,846,537	12,416	21,858,953
<b>Total assets</b>	<b>29,424,760</b>	<b>145,334</b>	<b>29,570,094</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to WRS pension	5,151,210	-	5,151,210
<b>LIABILITIES</b>			
Short-term notes payable	3,000,000	-	3,000,000
Accounts payable and other current liabilities	1,030,854	9,410	1,040,264
Accrued interest	60,203	-	60,203
Unearned revenues	3,131	18,286	21,417
Other postemployment benefits	528,280	-	528,280
Accrued compensated absences	197,905	-	197,905
Net WRS pension liability	613,307	-	613,307
Unamortized premiums	271,893	-	271,893
Long-term debt			
Due within one year	2,939,752	-	2,939,752
Due in more than one year	7,189,459	-	7,189,459
<b>Total liabilities</b>	<b>15,834,784</b>	<b>27,696</b>	<b>15,862,480</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Related to WRS pension	2,533,502	-	2,533,502
Unamortized gain on refinancing	328,175	-	328,175
<b>Total deferred inflows of resources</b>	<b>2,861,677</b>	<b>-</b>	<b>2,861,677</b>
<b>NET POSITION</b>			
Net investment in capital assets	11,639,259	12,416	11,651,675
Restricted	2,390,716	105,222	2,495,938
Unrestricted	1,849,534	-	1,849,534
<b>Total net position</b>	<b>\$ 15,879,509</b>	<b>\$ 117,638</b>	<b>\$ 15,997,147</b>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
Year Ended June 30, 2017

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activity	Business- Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES:</b>						
Instruction						
Regular instruction	\$ 8,653,730	\$ 593,840	\$ 1,133,139	\$ (6,926,751)	\$ -	\$ (6,926,751)
Vocational instruction	825,133	-	-	(825,133)	-	(825,133)
Physical instruction	633,065	-	-	(633,065)	-	(633,065)
Special education instruction	2,436,052	-	1,225,914	(1,210,138)	-	(1,210,138)
Other instruction	564,226	-	-	(564,226)	-	(564,226)
<b>Total instruction</b>	<b>13,112,206</b>	<b>593,840</b>	<b>2,359,053</b>	<b>(10,159,313)</b>	<b>-</b>	<b>(10,159,313)</b>
Support services						
Pupil services	922,932	-	-	(922,932)	-	(922,932)
Instructional staff services	722,214	-	63,900	(658,314)	-	(658,314)
General administrative services	621,528	-	-	(621,528)	-	(621,528)
Building administrative services	1,045,077	-	-	(1,045,077)	-	(1,045,077)
Business administrative services	3,730,040	-	36,400	(3,693,640)	-	(3,693,640)
Central services	724,944	-	-	(724,944)	-	(724,944)
Insurance and judgments	202,654	-	-	(202,654)	-	(202,654)
Other support services	2,050,365	-	-	(2,050,365)	-	(2,050,365)
Interest on debt	207,760	-	-	(207,760)	-	(207,760)
<b>Total support services</b>	<b>10,227,514</b>	<b>-</b>	<b>100,300</b>	<b>(10,127,214)</b>	<b>-</b>	<b>(10,127,214)</b>
<b>Total governmental activities</b>	<b>23,339,720</b>	<b>593,840</b>	<b>2,459,353</b>	<b>(20,286,527)</b>	<b>-</b>	<b>(20,286,527)</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>						
School nutrition service	656,054	454,941	242,676	-	41,563	41,563
<b>Total school district</b>	<b>\$ 23,995,774</b>	<b>\$ 1,048,781</b>	<b>\$ 2,702,029</b>	<b>(20,286,527)</b>	<b>41,563</b>	<b>(20,244,964)</b>
<b>GENERAL REVENUES:</b>						
<b>TAXES:</b>						
Property taxes, levied for general purposes				5,096,817	-	5,096,817
Property taxes, levied for debt service				3,230,741	-	3,230,741
<b>FEDERAL AND STATE AID NOT RESTRICTED</b>						
General (equalization aid)				13,412,268	-	13,412,268
Other				487,350	-	487,350
Interest and investment earnings				49,412	-	49,412
Gain on disposal of assets				7,426	-	7,426
Miscellaneous				40,103	513	40,616
<b>Change in net position</b>				<b>2,037,590</b>	<b>42,076</b>	<b>2,079,666</b>
<b>Net position—beginning of year</b>				<b>13,841,919</b>	<b>75,562</b>	<b>13,917,481</b>
<b>Net position—end of year</b>				<b>\$ 15,879,509</b>	<b>\$ 117,638</b>	<b>\$ 15,997,147</b>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**BALANCE SHEET—GOVERNMENTAL FUNDS**  
June 30, 2017

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,044,435	\$ 142,213	\$ 304,305	\$ 4,490,953
Accounts receivable	2,274,634	-	-	2,274,634
Due from other governments	290,635	-	-	290,635
<b>Total assets</b>	<u>\$ 6,609,704</u>	<u>\$ 142,213</u>	<u>\$ 304,305</u>	<u>\$ 7,056,222</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Short-term notes payable	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
Accounts payable	482,836	-	-	482,836
Accrued salaries and wages	66,188	-	-	66,188
Payroll taxes and withholdings	481,830	-	-	481,830
Unearned revenues	3,131	-	-	3,131
<b>Total liabilities</b>	4,033,985	-	-	4,033,985
<b>FUND BALANCES</b>				
Restricted	-	142,213	304,305	446,518
Unassigned	2,575,719	-	-	2,575,719
<b>Total fund balances</b>	<u>2,575,719</u>	<u>142,213</u>	<u>304,305</u>	<u>3,022,237</u>
<b>Total liabilities and fund balances</b>	<u>\$ 6,609,704</u>	<u>\$ 142,213</u>	<u>\$ 304,305</u>	<u>\$ 7,056,222</u>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE DISTRICT-WIDE STATEMENT OF NET POSITION**  
June 30, 2017

Total fund balances - governmental funds		\$ 3,022,237
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds:		
Cost of capital assets	40,628,252	
Accumulated depreciation	<u>(18,259,714)</u>	
Net capital assets		22,368,538
The net pension liability is not an available resource and, therefore, is not reported in the funds.		(613,307)
Certain liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. those liabilities at year-end consist of;		
Bonds and notes payable	(10,129,211)	
Accrued interest payable	(60,203)	
Compensated absences	(197,905)	
Deferred outflows related to pension	5,151,210	
Deferred inflows related to pension	(2,533,502)	
Other postemployment benefits	(528,280)	
Unamortized gain on refinancing	(328,175)	
Unamortized debt premium	<u>(271,893)</u>	
Total long-term debt liabilities		<u>(8,897,959)</u>
Total net position - governmental activities		<u>\$ 15,879,509</u>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS**  
Year Ended June 30, 2017

	General Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 5,112,504	\$ 3,230,741	\$ -	\$ 8,343,245
Local	109,093	3,729	476,100	588,922
Interdistrict payments	518,535	-	-	518,535
Intermediate sources	3,520	-	-	3,520
State	15,248,011	-	-	15,248,011
Federal	607,040	-	-	607,040
Other sources	60,611	-	-	60,611
<b>Total revenues</b>	<b>21,659,314</b>	<b>3,234,470</b>	<b>476,100</b>	<b>25,369,884</b>
<b>EXPENDITURES</b>				
Instruction				
Regular instruction	8,367,867	-	223,455	8,591,322
Vocational instruction	820,565	-	4,568	825,133
Physical instruction	632,784	-	281	633,065
Special education instruction	2,436,052	-	-	2,436,052
Other instruction	446,494	-	117,732	564,226
<b>Total instruction</b>	<b>12,703,762</b>	<b>-</b>	<b>346,036</b>	<b>13,049,798</b>
Support services				
Pupil services	922,932	-	-	922,932
Instructional staff services	705,792	-	8,992	714,784
General administrative services	587,781	-	753	588,534
Building administrative services	956,991	-	88,086	1,045,077
Business administrative services	2,805,201	-	28,617	2,833,818
Central services	680,515	-	-	680,515
Insurance and judgments	202,654	-	-	202,654
Other support services	1,232,527	-	-	1,232,527
<b>Total support services</b>	<b>8,094,393</b>	<b>-</b>	<b>126,448</b>	<b>8,220,841</b>
Capital outlay	576,022	-	-	576,022
Debt service				
Principal	42,721	2,955,000	-	2,997,721
Interest and fees	61,469	306,656	-	368,125
<b>Total expenditures</b>	<b>21,478,367</b>	<b>3,261,656</b>	<b>472,484</b>	<b>25,212,507</b>
Excess (deficiency) of revenues over (under) expenditures	180,947	(27,186)	3,616	157,377
Other financing sources				
Long term debt issued	27,000	-	-	27,000
Proceeds from sale of capital assets	7,426	-	-	7,426
<b>Total other financing sources</b>	<b>34,426</b>	<b>-</b>	<b>-</b>	<b>34,426</b>
<b>Net change in fund balances</b>	<b>215,373</b>	<b>(27,186)</b>	<b>3,616</b>	<b>191,803</b>
Fund balances—beginning of year	2,360,346	169,399	300,689	2,830,434
<b>Fund balances—end of year</b>	<b>\$ 2,575,719</b>	<b>\$ 142,213</b>	<b>\$ 304,305</b>	<b>\$ 3,022,237</b>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
Year Ended June 30, 2017

Net change in fund balances—total governmental funds		\$ 191,803
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over the estimated useful lives as depreciation expense.		
Capital outlay reported in governmental fund statements	576,022	
Depreciation expense reported in the statement of activities	<u>(981,076)</u>	(405,054)
Bond, note and capital lease proceeds are reported as financing sources in governmental funds and contribute to the change in fund balance. In the statement of net position issuing debt increases long-term liabilities and does not affect the statement of activities.		
		(27,000)
Repayment of long-term debt principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Bonds and notes	2,955,000	
Capital leases	<u>37,397</u>	2,992,397
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Decrease in accrued interest payable	15,205	
Amortization of gain on refinancing	82,044	
Amortization of debt premium	68,441	
Net decrease in other postemployment benefits	28,346	
Net increase in pension liability	(846,184)	
Net increase in compensated absences	<u>(62,408)</u>	(714,556)
Change in net position of governmental activities		<u>\$ 2,037,590</u>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION—PROPRIETARY FUNDS**  
June 30, 2017

	School Nutrition Services
<b>ASSETS</b>	
CURRENT ASSETS	
Cash and cash equivalents	\$ 129,035
Due from other governments	3,883
Total current assets	132,918
NONCURRENT ASSETS	
Furniture and equipment	259,680
Accumulated depreciation	(247,264)
Total noncurrent assets	12,416
Total assets	145,334
<b>LIABILITIES</b>	
Accounts payable	6,626
Accrued salaries and wages	973
Payroll taxes and withholdings	1,811
Unearned revenues	18,286
Total liabilities	27,696
<b>NET POSITION</b>	
Net investment in capital assets	12,416
Restricted	105,222
<b>Total net position</b>	<b>\$ 117,638</b>

See accompanying notes.



**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION—PROPRIETARY FUNDS**  
Year Ended June 30, 2017

	School Nutrition Services
<b>REVENUES</b>	
Food sales	\$ 454,941
State sources	8,797
Federal sources	233,879
Other sources	513
Total operating revenues	698,130
<b>OPERATING EXPENSES</b>	
Salaries and wages	169,013
Benefits	20,756
Supplies and materials	460,463
Depreciation	5,822
Total operating expenses	656,054
Change in net position	42,076
Net position—beginning of year	75,562
<b>Net position—end of year</b>	<b>\$ 117,638</b>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF CASH FLOWS—PROPRIETARY FUNDS**  
Year Ended June 30, 2017

	School Nutrition Services
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Received from user charges	\$ 457,476
Received from government payments	193,320
Payments to and on behalf of employees	(188,490)
Payments to suppliers for goods and services	(415,648)
Net cash provided by operating activities	46,658
Cash—beginning of year	82,377
<b>Cash—end of year</b>	<b>\$ 129,035</b>
<b>RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Change in net position	\$ 42,076
Adjustments to reconcile change in net position to net cash provided by operating activities:	
Depreciation	5,822
Change in assets and liabilities:	
Due from other governments	(3,883)
Accounts payable	(1,171)
Accrued salaries and wages	973
Payroll taxes and withholdings	306
Unearned revenues	2,535
<b>Net cash provided by operating activities</b>	<b>\$ 46,658</b>

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF FIDUCIARY NET POSITION**  
June 30, 2017

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	<u>Private Purpose Trust</u>	<u>Agency</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$    6,349</u>	<u>\$   35,585</u>
<b>LIABILITIES</b>		
Due to student organizations	<u>          -</u>	<u>      \$   35,585</u>
<b>NET POSITION</b>		
Restricted	<u>      \$   6,349</u>	

See accompanying notes.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Evansville Community School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles.

**Reporting Entity**

The Evansville Community School District operates as a common school district under Chapter 120 of the Wisconsin Statutes. The District is governed by a seven member elected school board, provides elementary, secondary, vocational, and special education services for kindergarten through grade 12, and is comprised of all or parts of eight taxing districts.

As discussed in the detail below, the financial reporting entity consists of the primary government, and organizations for which the primary government is financially accountable. All of the accounts of the District comprise the primary government.

This report includes all of the funds of the District. 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. If a primary government appoints a voting majority of an organization's officials or if the organization is fiscally dependent on the primary government and there is a potential for those organizations either to provide specific financial benefits to, or to impose specific financial burdens on, the primary government, the primary government is financially accountable for those organizations. An organization has a financial benefit or burden relationship with the primary government if, for example, any one of these conditions exists. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The report does not contain any component units.

**Basis of Presentation**

*District-Wide Financial Statements*

The statement of net position and statement of activities present financial information about the District as a whole. They include all funds of the District except for fiduciary funds. Governmental activities, which are supported by taxes and intergovernmental revenues, are reported separately from the business-type activity, which relies on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments 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. Program revenues include 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.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Taxes and other items not properly included among program revenues are reported instead as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the district-wide financial statements.

*Fund Financial Statements*

The fund financial statements provide information about the district's funds, including the fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the district-wide financial statements. The emphasis of fund financial statements is on the major governmental funds; each is displayed in a separate column. All remaining funds are aggregated and reported as nonmajor governmental funds.

The District reports the following major governmental funds:

**General Fund**

The general fund is the general operating fund of the District and is always classified as a major fund. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**Debt Service Fund**

Debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The District reports the following major proprietary fund

**School Nutrition Services Fund**

The School Nutrition Services fund is used to account for the districts food service, generally the school breakfast and lunch programs.

The District reports the following nonmajor governmental funds:

**Capital Projects Fund**

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources (other than major capital projects) that are restricted or committed to expenditures for specific purposes. The District reports the Special Revenue Gift Fund as a special revenue fund.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Additionally, the District reports the following fund types:

**Private-Purpose Trust Fund**

Private-purpose trust funds are used to account for resources legally held in trust for student scholarships.

**Agency Fund**

Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, and/or other governmental units.

**Measurement Focus and Basis of Accounting**

The district-wide and fiduciary fund statements (excluding the agency funds) are presented using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred regardless of the timing of the related cash flows.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, and compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principle ongoing operation. The principle operating revenue is charges to students for meals. Operating expenses for proprietary funds include the cost of sales, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

***Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance***

**Cash and Cash Equivalents**

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 cash equivalents balances for individual funds are pooled unless maintained in segregated accounts.

The District may invest available cash balances, other than debt services funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, high grade commercial paper, and the local government pooled investment fund administered by the state investment board. Available balances in the Debt Service Fund may be invested in municipal obligations, obligations of the United States, and the local governmental investment pool.

**Receivables and Payables**

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. The current portion of lending/borrowing arrangements between funds is identified as due to/from other funds. The noncurrent portion of outstanding balances between funds is reported as advances to/from other funds. At June 30, 2017, there were no outstanding lending arrangements between funds.

Advances between funds are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Property taxes are recognized as revenues in the year for which they are budgeted. Under the Wisconsin Statutes, each County in the District's taxing jurisdiction purchases the outstanding property taxes of the District in August of each year. The statutory guarantee assures the District full collection of all property taxes within sixty days of its year end, and hence, the availability of these funds to finance expenditures of the fiscal year for which the taxes were levied. Property taxes are levied in October on the assessed value as of the prior January 1, and are due in full by January 31, or in installments with the last payment due in July.

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

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Inventories and Prepaid Items**

Inventories are recorded at cost based on the first-in, first-out method using the consumption method of accounting. Inventories in the governmental fund types are recorded as expenditures when consumed rather than when purchased. Donated United States Department of Agriculture (USDA) commodities are recorded as revenues and assets in the school nutrition services fund at the fair value when originally donated by the USDA. When used by the schools, the commodities are expensed and the related assets are reduced.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the district-wide and the fund financial statements.

**Capital Assets**

Capital assets are reported at historical cost or estimated historical cost. Capital assets are defined by the District as assets with an initial individual cost of \$5,000. Donated assets are recorded at the estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's useful life are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Site improvements	20
Buildings	45
Furniture and equipment	5-20
Computer and related technology	5

**Deferred Outflows/Inflows of Resources**

In addition to assets, the balance sheet will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows as of June 30, 2017 related to pension activity.

In addition to liabilities, the balance sheet will report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows as of June 30, 2017 related to pension activity.

**Compensated Absences and Other Employee Benefit Amounts**

District employees are granted vacation and sick leave benefits in varying amounts in accordance with district policies. In the event of retirement, death or resignation of an employee, the District is obligated to pay for all unused sick leave up to a maximum vested amount of 110 days or contribute to a non-elective tax shelter annuity through the Wisconsin Educators Association, depending on the class of employee and years of service. All vacation pay and sick pay is accrued when incurred in the district-wide financial statements. A liability for sick leave is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements. Vacation pay does not vest.



**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Pensions**

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

**Long-Term Obligations**

In the district-wide financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Claims and Judgments**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditures for claims and judgments are only reported in the governmental funds if it has matured. Claims and judgments are recorded in the district-wide statements as expense when the related liabilities are incurred. There were not significant claims or judgments at year end.

**Net Position**

In the district-wide financial statements, equity is classified as net position and displayed in three components:

*Net Investment in Capital Assets*—Consists of capital assets including restricted capital assets, net of accumulated depreciation less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets plus unspent proceeds.

*Restricted Net Position*—Consists of net position with constraints placed on use by 1) external groups such as creditors, grantors, or contributors, or 2) law through constitutional provisions or enabling legislation.

*Unrestricted Net Position*—All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Fund Balance**

Governmental fund equity is classified as fund balance. In the fund financial statements, fund balance is presented in five possible categories:

*Nonspendable*—Amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. This classification includes inventories, prepaid items, assets held for resale, and long term receivables.

*Restricted*—Constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed*—Resources that can only be used for specific purposes as the result of a formal action, approval of a resolution, by the Board of Education. Any changes in the constraints imposed require the same formal action of the District that originally created the commitment.

*Assigned*—Resources that are neither restricted nor committed for which the District has stated intended use as established by the Board of Education.

*Unassigned*—Resources that are available for any purpose. Unassigned amounts are only reported in the general fund.

**Use of Restricted Resources**

The District considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal constraints that prohibit doing this. Additionally, the District considers amounts to be spent first out of committed amounts, then assigned and lastly unassigned amounts of restricted fund balance when expenditures are made.

**Budgetary Information**

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described on page 24.

Operating budgets are adopted each fiscal year for all governmental funds in accordance with Section 65.90 of the Wisconsin Statutes. The budgeted amounts presented include amendments adopted during the year. Transfers between functions and changes to the overall budget must be approved and amended by School Board resolution. Appropriations lapse at year end unless specifically carried over.

**Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts and disclosures.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 2—CASH AND CASH EQUIVALENTS**

Generally, the District is limited to investments authorized by Wisconsin State Statute 66.0603 including the following:

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, if the time deposits mature in not more than three years.
2. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board, or other instrumentality of the federal government.
3. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state, as well as bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, the University of Wisconsin Hospitals and Clinics Authority, a local cultural arts district, or the Wisconsin Aerospace Authority.
4. Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investors Service, or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
5. Securities of an open-end management investment company or investment trust, with certain limitations:
  - a. Bonds or securities issued under the authority of the municipality;
  - b. The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes; the state of Wisconsin local government investment fund (LGIP)
  - c. Agreements in which a public depository agrees to repay funds advanced to it by the District, plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
  - d. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
  - e. Repurchase agreements with public depositories, with certain conditions.

As of June 30, 2017, cash and cash equivalents consist of the following:

	Fair Value	Carrying Value	Risk
Cash on hand	\$ 2,239	\$ 2,239	
Deposits with financial institutions	4,770,458	4,575,041	Custodial
Wisconsin Local Government Investment Pool	70,039	84,642	Credit and interest rate
	<u>\$ 4,842,736</u>	<u>\$ 4,661,922</u>	

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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NOTE 2—CASH AND CASH EQUIVALENTS (continued)

The District's cash and cash equivalents are reported in the financial statements as follows:

Statement of net position	
Governmental activities	\$ 4,490,953
Business-type activities	129,035
Statement of fiduciary net position	
Private purpose trust	6,349
Agency fund	<u>35,585</u>
	<u>\$ 4,661,922</u>

*Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation. To limit credit risk, the District is limited to investments authorized by Wisconsin State Statute 66.0603. The District has adopted an investment policy which permits all investment authorized under state statutes as described on page 29.

*Interest Rate Risk*

Interest rate risk is the risk that the fair value of the District's investments will decrease as a result of an increase in interest rates. 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 of fair value losses arising from increasing interest rates. As of June 30, 2017, money market and Wisconsin Local Government Investment Pool (LGIP) investments have a maturity of 12 months or less.

*Custodial Credit Risk*

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District would not be able to recover the value of investments that are in the possession of another party. The District does not have a custodial credit risk policy for investments.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for interest bearing accounts. Bank accounts and the local government investment pool 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 be significant to individual organizations. As of June 30, 2017, \$4,521,092 of the District's deposits with financial institutions was uninsured and uncollateralized. The District does not have a custodial risk policy for deposits.

The District voluntarily invests excess funds in the LGIP, an external investment pool. The LGIP is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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**NOTE 2—CASH AND CASH EQUIVALENTS (continued)**

Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. The SIF is not rated. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At June 30, 2017, the fair value of the District's share of the LGIP's assets was substantially equal to the amount reported on page 30.

*Concentration of Credit Risk*

The District does not have a policy for concentration of credit risk. No District investment represents 5% or more of the total investments.

**NOTE 3—UNEARNED REVENUE**

At the end of the current fiscal year, the components of unearned revenue reported in the governmental funds and the proprietary fund were as follows:

	<u>Unearned</u>
Student meal deposits	<u>\$ 18,286</u>

**NOTE 4—INTERFUND ADVANCES AND TRANSFERS**

Transfers are used to (1) move revenues from the fund that statute or budget requires collection from to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts, the general fund, as debt service payments come due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

For the statement of net position, the interfund balances which are owed within the governmental activities are netted and eliminated.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 5—CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2017, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 330,127	\$ -	\$ 330,127
Land	191,874	-	-	191,874
Total capital assets not being depreciated	191,874	330,127	-	522,001
Capital assets being depreciated				
Building	35,860,880	204,656	-	36,065,536
Equipment	4,035,812	41,239	36,336	4,040,715
Total capital assets being depreciated	39,896,692	245,895	36,336	40,106,251
Less accumulated depreciation	17,314,974	981,076	36,336	18,259,714
Total capital assets being depreciated-net	22,581,718	(735,181)	-	21,846,537
Governmental activity capital assets-net	<u>\$ 22,773,592</u>	<u>\$ (405,054)</u>	<u>\$ -</u>	<u>\$ 22,368,538</u>
Business-type activity				
Capital assets being depreciated				
Equipment	\$ 259,680	\$ -	\$ -	\$ 259,680
Less accumulated depreciation	241,442	5,822	-	247,264
Business-type activity capital assets-net	<u>\$ 18,238</u>	<u>\$ (5,822)</u>	<u>\$ -</u>	<u>\$ 12,416</u>

Depreciation expense for governmental activities for the year ended June 30, 2017, was charged to functions as follows:

Central services	\$ 44,430
General administrative services	32,994
Instructional staff services	7,430
Business administrative services	896,222
Total depreciation of governmental activities:	<u>\$ 981,076</u>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 6—SHORT TERM DEBT ACTIVITY**

The District issued a tax anticipation note in advance of property tax collections. The note matures on October 20, 2017, with an interest rate of 2%. Interest for the year ended June 30, 2017, was \$61,469. Short-term debt activity for the year ended June 30, 2017, was as follows:

	Balance 6/30/2016	Additions	Payments	Balance 6/30/2017
Tax anticipation note	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000

**NOTE 7—LONG-TERM OBLIGATIONS**

Long-term liability activity for the year ended June 30, 2017, was as follows:

	Balance 6/30/2016	Additions	Reductions	Balance 6/30/2017	Due Within One Year
General obligation bonds	\$ 12,985,000	\$ -	\$ 2,955,000	\$ 10,030,000	\$ 2,900,000
Deferred amounts					
Unamortized bond premium and gain on refinancing	750,553	-	150,485	600,068	150,485
Total general obligation debt	13,735,553	-	3,105,485	10,630,068	3,050,485
Capital leases	109,608	27,000	37,397	99,211	39,752
Accrued compensated absences	135,497	62,408	-	197,905	30,202
Total long-term liabilities	\$ 13,980,658	\$ 89,408	\$ 3,142,882	\$ 10,927,184	\$ 3,120,439

All general obligation debt is secured by the full faith and credit and taxing powers of the District. Long-term debt will be retired by future property tax levies and resources accumulated in the Debt service fund.

Total long-term debt interest paid and expensed (including accrual) for the year ended June 30, 2017, was \$371,980 and \$356,776, respectively.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 7—LONG-TERM OBLIGATIONS**

General obligation debt at June 30, 2017, is comprised of the following individual issues:

Description	Issue Date	Interest Rate (%)	Date of Maturity	Original Amounts	Balance 6/30/2017
G.O. refunding bonds	8/5/2010	3.0-5.25	4/1/2021	\$ 1,140,000	\$ 485,000
G.O. refunding bonds	2/9/2016	2.00%	10/1/2021	22,570,000	9,545,000
					<u>\$ 10,030,000</u>

The 2017 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$701,490,115. Wisconsin State Statute 67.03 limits total general obligation indebtedness of the District to ten percent of the equalized value of taxable property.

Debt limit (10% of \$701,490,115)	\$ 70,149,012
Less: long-term debt applicable to debt margin:	<u>10,030,000</u>
Margin of indebtedness:	<u>\$ 60,119,012</u>

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

Year Ended June 30	G.O. Debt Principal	G.O. Debt Interest	Capital Lease Principal	Capital Lease Interest	Total
2018	\$ 3,025,000	\$ 244,825	\$ 39,752	\$ 2,430	\$ 3,312,007
2019	3,110,000	181,044	23,548	349	3,314,941
2020	1,960,000	85,213	35,911	186	2,081,310
2021	1,935,000	41,300	-	-	1,976,300
	<u>\$ 10,030,000</u>	<u>\$ 552,382</u>	<u>\$ 99,211</u>	<u>\$ 2,965</u>	<u>\$ 10,684,558</u>

Capital Lease - Included in fixed assets are copiers and a van financed through a capital lease as of June 30, 2017.

Equipment	\$ 463,579
Less: accumulated depreciation	<u>212,164</u>
	<u>\$ 251,415</u>

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for the future debt service payments on the old bonds. Accordingly the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.



**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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**NOTE 8—EMPLOYEE'S RETIREMENT SYSTEM**

**General Information about the Pension Plan**

*Plan Description.* The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. EFT issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

*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.

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

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 8 – EMPLOYEE’S RETIREMENT SYSTEM (continued)**

The core and variable annuity adjustments granted during the recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3%	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
2015	2.9	2
2016	0.5	(5)

*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 \$727,821 in contributions from the employer. Contribution rates as of June 30, 2017 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

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

At June 30, 2017, Evansville Community School District reported a liability of \$613,307 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. Evansville Community School District’s proportion of the net pension liability was based on Evansville Community School District’s share of contributions to the pension plan relative to the contributions of all participating employers.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 8 – EMPLOYEE'S RETIREMENT SYSTEM (continued)**

At December 31, 2016, Evansville Community School District's proportion was 0.07440887%, which was a decrease of 0.00202211% from its proportion measured as of December 31, 2014.

For the year ended June 30, 2017, Evansville Community School District recognized pension expense of \$1,587,530. At June 30, 2017, Evansville Community School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 233,854	\$ (1,928,797)
Changes in assumptions	641,236	-
Net differences between projected and actual earnings on pension plan investments	3,657,551	(604,705)
Changes in proportion and differences between employer contributions and proportionate share of contributions	147,184	-
Employer contributions subsequent to the measurement date	471,385	-
<b>Total</b>	<b>\$ 5,151,210</b>	<b>\$ (2,533,502)</b>

\$471,385 reported as deferred outflows related to pension resulting from Evansville Community School District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2017	\$ 1,626,177	\$ (766,972)
2018	1,626,177	(766,972)
2019	1,358,731	(766,972)
2020	66,921	(232,586)
2021	1,819	-
	<b>\$ 4,679,825</b>	<b>\$ (2,533,502)</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

NOTE 8 – EMPLOYEE’S RETIREMENT SYSTEM (continued)

**Actuarial Assumptions.** The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2016
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% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the asset calculated from the December 31, 2015 actuarial valuation.

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

Core Fund Asset Class	Current Asset Allocation	Destination Target Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Global equities	50%	45%	8.3%	5.4%
Fixed income	24.5	37	4.2	1.4
Inflation sensitive assets	15.5	20	4.3	1.5
Real estate	8	7	6.5	3.6
Private equity/debt	8	7	9.4	6.5
Multi-asset	4	4	6.6	3.7
Total core fund	110%	120%	7.4%	4.5%
Variable Fund Asset Class				
U.S. equities	70%	70%	7.6%	4.7%
International equities	30	30	8.5	5.6
Total variable fund	100%	100%	7.9%	5.0%

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2017

**NOTE 8 – EMPLOYEE’S RETIREMENT SYSTEM (continued)**

*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 3.78%. 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.

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

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
The District’s proportionate share of net pension liability	\$ 8,068,443	\$ 613,307	\$ (5,127,486)

*Pension Plan Fiduciary Net Position.* Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements at <http://etf.wi.gov/publications/cafr.htm>.

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS**

The District provides other post-employment benefits (OPEB) for its employees through a single-employer retiree benefit plan that provides postemployment health and life insurance benefits to eligible employees and their spouses. There are 165 active and 26 retired members in the plan as of June 30, 2017. Benefits and eligibility are established and amended by the governing body.

*Funding Policy.* The District does not have invested plan assets accumulated for payment of future benefits. The District’s policy is to fund other post-employment benefits on a pay-as-you-go basis.

*Annual OPEB Cost and Net OPEB Obligation.* The District’s annual 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.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (continued)

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 (or funding excess) 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.

Annual required contribution	\$ 255,746
Interest on net OPEB obligation	22,265
Adjustment to annual required contribution	<u>(31,680)</u>
Annual OPEB cost (expense)	246,331
OPEB payments made	<u>(274,677)</u>
Decrease in net OPEB obligation	(28,346)
Net OPEB obligation - beginning of year	<u>556,626</u>
Net OPEB obligation - end of year	<u><u>\$ 528,280</u></u>

The District's annual OPEB costs, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for June 30, 2017, and the preceding two years was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2017	\$ 246,331	111.51%	\$ 528,280
6/30/2016	245,842	111.73%	556,626
6/30/2015	243,609	154.21%	585,461

*Funded Status and Funding Progress.* As of July 1, 2014, the most recent actuarial valuation date, the District's actuarial accrued liability (AAL) for benefits was \$2,501,475 and the unfunded actuarial accrued liability (UAAL) was \$2,501,475. The annual payroll for active employees covered by the plan in the actuarial valuation was \$8,742,495 for a ratio of the UAAL to covered payroll of 28.61%.

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. Examples include assumptions about future employment, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations 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.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

*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 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, 2014, actuarial valuation, the entry age normal-level percent of salary actuarial cost method was used. The actuarial assumptions included a 7.50 percent investment rate of return and an initial annual healthcare cost trend rate of 10 percent, reduced by decrements to an ultimate rate of 5 percent. Both rates include a 3 percent inflation assumption. The UAAL is being amortized on a level dollar basis. The remaining amortization period at July 1, 2014 was 20 years.

**NOTE 10—GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide statement of net position at June 30, 2017, consist of the following:

Governmental Activities		
Net investment in capital assets	\$	11,639,259
Restricted		
Capital projects		114,561
Donor restrictions		189,744
WRS pension liability		2,004,401
Debt service		82,010
Total restricted		2,390,716
Unrestricted		1,849,534
Total governmental activities net position	\$	15,879,509

**NOTE 11—GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the financial statements at June 30, 2017, include the following:

Restricted		
Capital projects	\$	114,561
Donor restrictions		189,744
Debt service		142,213
Total restricted		446,518
Unassigned		2,575,719
Total governmental fund balance	\$	3,022,237

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2017

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**NOTE 12—LIMITATION OF SCHOOL DISTRICT REVENUES**

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.

**NOTE 13—RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; worker 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 not significant reductions in coverage compared to the prior year.

**NOTE 14—COMMITMENTS AND CONTINGENCIES**

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

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.



**REQUIRED SUPPLEMENTARY INFORMATION**

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES BUDGET AND ACTUAL—GENERAL OPERATING FUND**  
Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 5,162,176	\$ 5,118,768	\$ 5,112,504	\$ (6,264)
Local	81,000	81,000	109,093	28,093
Interdistrict payments	459,357	523,508	518,535	(4,973)
Intermediate sources	3,632	4,345	3,520	(825)
State	14,207,486	14,406,222	14,444,583	38,361
Federal	203,945	204,989	184,554	(20,435)
Other sources	233,000	73,000	60,007	(12,993)
Total revenues	20,350,596	20,411,832	20,432,796	20,964
<b>EXPENDITURES</b>				
Current:				
Instruction				
Regular instruction	8,629,057	8,567,783	8,367,867	199,916
Vocational instruction	828,236	847,422	820,565	26,857
Physical instruction	638,665	638,665	632,784	5,881
Other instruction	455,051	455,051	446,494	8,557
Total instruction	10,551,009	10,508,921	10,267,710	241,211
Support services				
Pupil services	446,197	410,660	411,008	(348)
Instructional staff services	612,184	616,204	574,671	41,533
General administrative services	607,342	607,342	587,781	19,561
Building administrative services	934,947	934,947	935,993	(1,046)
Business administrative services	3,291,808	3,291,808	3,298,847	(7,039)
Central services	680,980	680,980	680,515	465
Insurance and judgments	200,744	200,744	202,654	(1,910)
Other support services	276,685	276,685	246,991	29,694
Total support services	7,050,887	7,019,370	6,938,460	80,910
Non program services	723,622	918,208	900,832	17,376
Debt service	80,799	80,799	104,190	(23,391)
Total expenditures	18,406,317	18,527,298	18,211,192	316,106
Excess of revenues over expenditures	1,944,279	1,884,534	2,221,604	337,070
Other financing sources (uses)				
Long term debt issued	-	-	27,000	27,000
Proceeds from sale of assets	-	-	7,426	7,426
Transfers in (out)	(2,284,813)	(2,284,813)	(2,040,657)	244,156
Total other financing sources (uses)	(2,284,813)	(2,284,813)	(2,006,231)	278,582
<b>Net change in fund balances</b>	(340,534)	(400,279)	215,373	615,652
Fund balances—beginning of year	2,360,346	2,360,346	2,360,346	-
<b>Fund balances—end of year</b>	<b>\$ 2,019,812</b>	<b>\$ 1,960,067</b>	<b>\$ 2,575,719</b>	<b>\$ 615,652</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
EXPLANATION OF DIFFERENCES BETWEEN BUDGETARY INFLOWS AND OUTFLOWS  
AND GAAP REVENUES AND EXPENDITURES  
Year Ended June 30, 2017

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**SOURCES/ INFLOWS OF RESOURCES:**

Actual General Fund Operating revenues from the Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 20,432,796
Reclassification: Special Education Fund revenues are included in the General Fund, required for GAAP reporting	<u>1,226,518</u>
General Fund revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds	<u>\$ 21,659,314</u>

**USES/ OUTFLOWS OF RESOURCES:**

Actual general fund expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 18,211,192
Reclassification: Special Education Fund expenditures are included in the General Fund, required for GAAP reporting	<u>3,267,175</u>
General Fund expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balance- Governmental Funds	<u>\$ 21,478,367</u>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS**  
Year Ended June 30, 2017

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)
7/1/2014	\$ -	\$ 2,501,475	\$ 2,501,475	0.00%	\$ 8,742,495	28.61%
7/1/2012	5,098	2,066,587	2,061,489	0.00%	9,727,649	21.19%
7/1/2010	5,096	5,519,990	5,514,894	0.00%	8,910,467	61.89%

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**WISCONSIN RETIREMENT SYSTEM**  
**LAST 10 FISCAL YEARS\***

	2016	2015	2014
The District's proportion of the net pension liability	0.074409%	0.076431%	0.078688%
The District's proportionate share of the net pension liability (asset)	\$ 613,307	\$ 1,241,989	\$ (1,932,789)
The District's covered-employee payroll	\$ 11,027,475	\$ 10,727,281	\$ 9,985,239
The District's proportionate share as a percentage of covered payroll	5.56%	11.58%	19.36%
Plan fiduciary net position as a percentage of the total pension liability	99.12%	98.20%	102.74%

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

**SCHEDULE OF CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM**  
**LAST 10 FISCAL YEARS\***

	2016	2015	2014
Contractually required contributions	\$ 727,821	\$ 729,461	\$ 700,502
Contributions in relation to the contractually required contributions	\$ 727,821	\$ 729,461	\$ 700,502
The District's covered-employee payroll	\$ 11,027,475	\$ 10,727,281	\$ 9,985,239
Contributions as a percentage of covered-employee payroll	6.60%	6.80%	7.02%

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

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2017

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**NOTE 1—BUDGETARY INFORMATION**

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting as described in Note 1 of the financial statements. Reported budget amounts are as amended by School Board resolution. Budgets are adopted at the function level in the general fund and at the fund level for all other funds. Appropriations lapse at year end unless specifically carried over.

**Excess Expenditures Over Appropriations**

The general fund functions had no material excess of actual expenditures over appropriations for the year ended June 30, 2017.

**NOTE 2—FUNDING PROGRESS DATA**

The data presented in the Schedule of Funding Progress was taken from the reports issued by the actuary.

The District is required to present information for the pension and other postemployment benefit plans for the three most recent actuarial studies. Three have been completed to date. Duplicate information for intervening years is not repeated.

**NOTE 3 – EMPLOYEE’S RETIREMENT CONTRIBUTIONS**

*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 the assumptions.

**OTHER SUPPLEMENTARY INFORMATION**

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET—GENERAL GOVERNMENTAL FUNDS**  
June 30, 2017

	General Operating Fund	Special Education Fund	Total General Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,992,723	\$ 51,712	\$ 4,044,435
Accounts receivable	2,274,634	-	2,274,634
Due from other governments	290,635	-	290,635
<b>Total assets</b>	<b>\$ 6,557,992</b>	<b>\$ 51,712</b>	<b>\$ 6,609,704</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Short-term notes payable	\$ 3,000,000	\$ -	\$ 3,000,000
Accounts payable	482,836	-	482,836
Accrued salaries and wages	64,045	2,143	66,188
Payroll taxes and withholdings	432,261	49,569	481,830
Unearned revenues	3,131	-	3,131
<b>Total liabilities</b>	<b>3,982,273</b>	<b>51,712</b>	<b>4,033,985</b>
<b>FUND BALANCES</b>			
Unassigned	2,575,719	-	2,575,719
<b>Total liabilities and fund balances</b>	<b>\$ 6,557,992</b>	<b>\$ 51,712</b>	<b>\$ 6,609,704</b>



**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES—GENERAL GOVERNMENTAL FUNDS**  
Year Ended June 30, 2017

	General Operating Fund	Special Education Fund	Total General Fund
<b>REVENUES</b>			
Taxes	\$ 5,112,504	\$ -	\$ 5,112,504
Local	109,093	-	109,093
Interdistrict payments	518,535	-	518,535
Intermediate sources	3,520	-	3,520
State	14,444,583	803,428	15,248,011
Federal	184,554	422,486	607,040
Other sources	60,007	604	60,611
Total revenues	20,432,796	1,226,518	21,659,314
<b>EXPENDITURES</b>			
Instruction			
Regular instruction	8,367,867	-	8,367,867
Vocational instruction	820,565	-	820,565
Physical instruction	632,784	-	632,784
Special education instruction	-	2,436,052	2,436,052
Other instruction	446,494	-	446,494
Total instruction	10,267,710	2,436,052	12,703,762
Support services			
Pupil services	411,008	511,924	922,932
Instructional staff services	574,671	131,121	705,792
General administrative services	587,781	-	587,781
Building administrative services	935,993	20,998	956,991
Business administrative services	2,722,825	82,376	2,805,201
Central services	680,515	-	680,515
Insurance and judgments	202,654	-	202,654
Other support services	246,991	39,150	286,141
Total support services	6,362,438	785,569	7,148,007
Non program services	900,832	45,554	946,386
Capital Outlay	576,022	-	576,022
Debt service			
Principal	42,721	-	42,721
Interest and fees	61,469	-	61,469
Total expenditures	18,211,192	3,267,175	21,478,367
Excess (deficiency) of revenues over (under) expenditures	2,221,604	(2,040,657)	180,947
Other financing sources (uses)			
Long term debt issued	27,000	-	27,000
Proceeds from sale of assets	7,426	-	7,426
Transfers in (out)	(2,040,657)	2,040,657	-
Total other financing sources (uses)	(2,006,231)	2,040,657	34,426
<b>Net change in fund balances</b>	215,373	-	215,373
Fund balances—beginning of year	2,360,346	-	2,360,346
<b>Fund balances—end of year</b>	<b>\$ 2,575,719</b>	<b>\$ -</b>	<b>\$ 2,575,719</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET—NONMAJOR GOVERNMENTAL FUNDS**  
 June 30, 2017

	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	<u>\$ 114,561</u>	<u>\$ 189,744</u>	<u>\$ 304,305</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>			
Restricted	<u>114,561</u>	<u>189,744</u>	<u>304,305</u>
<b>Total liabilities and fund balances</b>	<u>\$ 114,561</u>	<u>\$ 189,744</u>	<u>\$ 304,305</u>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES—NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended June 30, 2017

	Capital Projects	Special Revenue	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Local	\$ -	\$ 476,100	\$ 476,100
<b>EXPENDITURES</b>			
Instruction			
Regular instruction	-	223,455	223,455
Vocational instruction	-	4,568	4,568
Physical instruction	-	281	281
Other instruction	-	117,732	117,732
Total instruction	-	346,036	346,036
Support services			
Instructional staff services	-	8,992	8,992
General administrative services	-	753	753
Building administrative services	-	88,086	88,086
Business administrative services	-	28,617	28,617
Total support services	-	126,448	126,448
Total expenditures	-	472,484	472,484
<b>Net change in fund balances</b>	-	3,616	3,616
Fund balances—beginning of year	114,561	186,128	300,689
<b>Fund balances—end of year</b>	<b>\$ 114,561</b>	<b>\$ 189,744</b>	<b>\$ 304,305</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**AGENCY FUNDS—SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
Year Ended June 30, 2017

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	Balance 7/1/2016	Additions	Deductions	Balance 6/30/2017
<b>ASSETS</b>				
Cash and cash equivalents	\$ 32,326	\$ 80,795	\$ 77,536	\$ 35,585
<b>LIABILITIES</b>				
Due to student organizations	\$ 32,326	\$ 80,795	\$ 77,536	\$ 35,585

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
AND OTHER AUDITORS' REPORTS**

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
Year Ended June 30, 2017

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Identifying Number	Accrued or (Deferred) Revenue at 7/1/16	Receipts	Expenditures	Accrued or (Deferred) Revenue at 6/30/17
<b>Department of Agriculture</b>						
Pass-through programs from Wisconsin Department of Public Instruction						
Child Nutrition Cluster						
National School Lunch Program	10.555	2017-531694-NSL-547	\$ -	\$ 184,010	\$ 184,010	\$ -
National School Lunch Program - Food Commodities	10.555	2017-531694-NSL-547	-	45,986	45,986	-
Summer Food Service Program for Children	10.559	2017-531694-SFSP-586	-	-	3,883	3,883
Total Child Nutrition Cluster			-	229,996	233,879	3,883
<b>Total Department of Agriculture</b>			-	229,996	233,879	3,883
<b>Department of Education</b>						
Pass-through programs from Wisconsin Department of Public Instruction						
Title I Grants to Local Educational Agencies	84.010	17-531694-Title I-141	-	131,941	151,985	20,044
Special Education Cluster						
Special Education Grants to States	84.027	2017-531694-IDEA-341	38,354	303,859	290,066	24,561
Special Education Preschool Grants	84.173	17-531694-Pre-S-347	-	12,600	12,600	-
Total Special Education Cluster			38,354	316,459	302,666	24,561
Supporting Effective Instruction State Grants	84.367	17-531694-Title II-365	-	32,569	32,569	-
Pass-through programs from Brodhead School District						
Career and Technical Education—Basic Grants to States	84.048		8,004	8,004	8,613	8,613
Pass-through program from CESA 2						
English Language Acquisition State Grants	84.365		-	3,520	3,520	-
<b>Total Department of Education</b>			46,358	492,493	499,353	53,218
<b>Department of Health and Human Services</b>						
Pass-through program from Wisconsin Medicaid and Badgercare Programs						
Medical Assistance Program	93.778		-	119,820	119,820	-
<b>Total Federal Programs</b>			<b>\$ 46,358</b>	<b>\$ 842,309</b>	<b>\$ 853,052</b>	<b>\$ 57,101</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
Year Ended June 30, 2017

State Grantor/ Program Title	State Identifying Number	State Identifying Number	Accrued or (Deferred) Revenue at 7/1/16	Receipts	Expenditures	Accrued or (Deferred) Revenue at 6/30/17
<b>Wisconsin Department of Public Instruction</b>						
Special Education and School Age Parents	255.101	531694-100	\$ -	\$ 802,852	\$ 802,852	\$ -
State School Lunch Aid	255.102	531694-107	-	6,537	6,537	-
Common School Fund Library Aid	255.103	531694-104	-	63,900	63,900	-
General Transportation Aid for Public School Pupils	255.107	531694-102	-	36,400	36,400	-
WI School Day Milk Program	255.109	531694-109	-	2,260	2,260	-
Equalization Aids	255.201	531694-116	217,831	13,401,114	13,412,268	228,985
Student Achievement Guarantee in Education	255.504	531694-160	-	286,463	286,463	-
Per Pupil Aid	255.945	531694-113	268,500	723,750	455,250	-
Educator Effectiveness Eval Sys Grants Public	255.940	531694-154	-	12,960	12,960	-
Assessments of Reading Readiness	255.956	531694-166	-	3,429	3,429	-
Four Year Old Kindergarten Grants	255.360	531694-153	-	157,500	157,500	-
Aid for Special Education Transition Grant BBL	255.960	531694-168	-	576	576	-
<b>Total Wisconsin Department of Public Instruction</b>			<b>486,331</b>	<b>15,497,741</b>	<b>15,240,395</b>	<b>228,985</b>
<b>Wisconsin Department of Revenue</b>						
Exempt Computer Aid			13,251	13,251	8,432	8,432
<b>Total State Programs</b>			<b>\$ 499,582</b>	<b>\$ 15,510,992</b>	<b>\$ 15,248,827</b>	<b>\$ 237,417</b>

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
Year Ended June 30, 2017

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**NOTE 1—BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in position of the District.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Specifically, debt service expenditures, as well as expenditures related to claims and judgments, and compensated absences are recorded only when payment is due. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3—FOOD DONATION**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2017, there were no commodities in inventory at the District.

**NOTE 4—OVERSIGHT AGENCIES**

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

**NOTE 5—ELIGIBLE COSTS FOR SPECIAL EDUCATION**

Eligible costs for special education under project 011 were \$2,929,291 for the year ended June 30, 2017.



**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year Ended June 30, 2017

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Significant deficiency

2016-001 Internal Control over Cash Disbursements

Condition: Two of a sample of forty disbursements were missing supporting documentation.

Recommendation: Supporting documentation for all cash disbursements should be required and retained by the District.

Current Status: The District continues to implement procedures to ensure all expenditures are supported by appropriate documentation which has been approved by the appropriate department manager.



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 School Board  
Evansville Community School District  
Evansville, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Evansville Community School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Evansville Community School District's basic financial statements, and have issued our report thereon dated November 15, 2017.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2017-002, 2017-003 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2017-001 to be a significant deficiencies.

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## **Compliance and Other Matters**

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

## **Evansville Community School District's Response to Findings**

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

## **Purpose of this Report**

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

*Wegner CPAs LLP*

Wegner CPAs, LLP  
Madison, Wisconsin  
November 15, 2017



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR FEDERAL PROGRAM AND MAJOR STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

To the School Board  
Evansville Community School District  
Evansville, Wisconsin

**Report on Compliance for Each Major Federal and Major State Program**

We have audited Evansville Community School District's (District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on the District's major federal program and its major state program for the year ended June 30, 2017. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the District's major federal program and its major state program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Those standards, the Uniform Guidance, and the *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 major 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 the major federal program and the major state program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal and Major State 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 its major federal program and its major state program for the year ended June 30, 2017.

## 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 its major federal program and its major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and its major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *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 on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

*Wegner CPAs LLP*

Wegner CPAs, LLP  
Madison, Wisconsin  
November 15, 2017

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2017

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**Section I—Summary of Auditor's Results**

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes

Significant deficiency(ies) identified? Yes

Noncompliance material to financial statements noted? No

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes

*State Awards*

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2017

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

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

Identification of state major programs:

State Identifying Number	Name of State Program
255.201	Equalization Aids

**Section II—Financial Statement Findings**

*Significant Deficiency*

2017-001 Internal Controls Over Student Activities and Cash Disbursements

Criteria: Management is responsible for the design and implementation of internal controls such that management and other district employees, in the normal course of performing their assigned functions, are able to prevent or detect and correct misstatements on a timely basis.

Condition: Three of a sample of 65 disbursements tested for general checking and student organizations lacked proper support documentation. The same three disbursements of the sample of 65 disbursements were not approved by an authorized individual for payment.

Cause: The District procedures requiring proper support documentation and approvals for all disbursements were not enforced over the course of the year.

Effect: The above behavior exposes the District to fraud, loss of public trust, and employee conflict. Student activity funds may be expended to benefit the employee as opposed to the students, which is inconsistent with the mission of the District.

Recommendation: We recommend that the District office reiterate procedures to ensure all general disbursements and all student activity disbursements are approved by the appropriate authorized individual with proper supporting documentation for the disbursement.

Views of Responsible Officials and Planned Corrective Actions: The District agrees with the finding and plans to implement the recommended changes in controls and procedures.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2017

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*Material Weakness*

2017-002      Preparation of bank reconciliations

Criteria: Management is responsible for the design and implementation of internal controls such that management and other district employees, in the normal course of performing their assigned functions, are able to prevent or detect and correct misstatements on a timely basis.

Condition: The District did not reconcile the District's individual bank accounts, including the District's general checking and LGIP to the general ledger throughout the year.

Cause: Controls are not in place to ensure that reconciliations to the general ledger occur on a monthly basis.

Effect: The above behavior exposes the District to fraud, loss of public trust, and employee conflict. The lack of preparation and review of timely reconciliations allows improper and unauthorized transactions to occur and not be detected on a timely basis.

Recommendation: We recommend that the District implement procedures in which someone independent of the cash disbursement and cash receipt processes perform the monthly bank reconciliations immediately upon receipt of the monthly bank statements. All reconciling items should be investigated and explained on a timely basis. We recommend the use of the District's financial reporting software, Skyward, to perform bank reconciliation, to ensure that bank accounts are reconciled to the general ledger. Finally, the bank reconciliations should be reviewed and approved by the business manager.

Views of Responsible Officials and Planned Corrective Actions: The District agrees with the finding and plans to implement the recommended changes in controls and procedures.

*Material Weakness*

2017-003      Preparation of Financial Reporting

Criteria: Management is responsible for selecting and using appropriate accounting policies, for establishing and maintaining internal controls in the financial reporting system, and for the fair of the financial statements and related disclosures in conformity with generally accepted accounting principles.

Condition: The District does not have a system of internal controls in place to prepare financial statements and related disclosures that are fairly presented in conformity with generally accepted accounting principles. Management has made a cost-benefit decision to request assistance from the independent auditor in preparing a draft of the annual financial statements and related disclosures that conform with generally accepted accounting principles. Management has made this request despite the fact that such assistance may constitute a deficiency in internal control over financial reporting as defined by the accounting profession's standards.



**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2017

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**Cause:** The ability to produce in-house financial statements that incorporate the increasingly rigorous reporting and disclosure requirements of generally accepted accounting principles is beyond the duties originally contemplated of the District's accounting personnel.

**Effect:** A misstatement of the financial statements could occur and not be prevented or detected by the District's internal control prior to the involvement of the independent auditor in assisting with the preparation of the financial statements and related disclosures.

**Recommendation:** District management, the District administrator and the Business Manager should perform a detail review, make inquiries, approve and accept responsibility for the financial statements on a monthly basis prior to their issuance. All financial reports should be prepared through Skyward, as we believe this will eliminate the potential for financial misstatements.

**Views of Responsible Officials and Planned Corrective Actions:** The District has implemented the recommendations of the auditor and financial statements are reviewed on a monthly basis. This review is done with the Administrator and Director of Business Services prior to all board meetings.

**Section III—Federal and State Award Findings and Questioned Costs**

No items were reported.

**Section IV—Other Issues**

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the audile's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, 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 Public Instruction No

Was a management letter or other document conveying audit comments issued as a result of this audit? Yes

Name and signature of partner



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Scott R. Haumersen, CPA

Date of report

November 15, 2017

To: Evansville Board of Education

From: Jason Knott, High School Principal

Re: New high school cafeteria tables

Date: November 27<sup>th</sup>, 2017

We are proposing the purchase of new cafeteria tables for the high school with chairs attached to the table unit and will seat 10 students. We would be going from 34 tables to 30, yet increasing our seating capacity to 290 from 270. The units we are proposing be purchased are also designed to be folded by a single person. With the current table/chair situation at the high school, our custodial staff spends approximately 45-60 minutes every day stacking and unstacking chairs, which is not only time consuming, but requires the chairs to be lifted up in the air and stacked 15-20 chairs high on a storage unit. Putting them back out for evening events and the following day then requires an equal amount of time. The saving of time and the potential for physical injury resulting from the process makes this a prudent purchase from both the standpoint of time-savings and risk of injury for custodial staff.

Mr. Shulta has researched multiple options to find a quality item that is cost effective and meets the specific needs of our facility. This proposed purchase would be made from the Fund 50 surplus.

Thank you.

Jason Knott

Jason Knott  
Principal  
Evansville High School  
640 S. 5th Street  
Evansville, WI 53536  
Office 608-882-3508



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EVANSVILLE SCHOOL DIST  
CAFETERIA TABLE QUOTE  
November 9, 2017

BIOFIT 10' OVAL TABLES  
CHROME, BEIGE NEBULA AND BURGUNDY SEATS

60C29-C-4624-60-BURG

QTY 25

\$1385.00 EA

60C322-C-4624-60-BURG

QTY 5

\$1360.00 EA

**SUBTOTAL FOR ABOVE**

**\$41,425.00**

**BIOFIT WILL DELIVER TO DISTRICT, APPROX 6-8 WEEK LEAD TIME  
OFFICEPRO WILL PROVIDE 2 GUYS TO HELP UNLOAD TRUCKS AND GET  
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EVANSVILLE SCHOOL DISTRICT ENROLLMENT HISTORY

PROJECTED

S/L Only	2012-13	2013-14	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2018-19	
	Enrolled 21-Sep	Enrolled 20-Sep	Enrolled 19-Sep	Enrolled 9-Jan	Enrolled 18-Sep	Enrolled 8-Jan	Enrolled 16-Sep	Enrolled 13-Jan	Enrolled 15-Sep	Enrollment to date	Sections	Average class size	Rolled up	Sections	Average class size	Change in Sections	Spaces available	
ECH	14	12	10	12	9	10	6	7	1									
4K	145	104	106	111	87	88	122	123	109	109	6	18	98	6*	16.3	0	24*	
K									95	112	7	16	109	7	15.6	0	17	
K-1									36		**							
									(k:16, 1st:20)	(k:17, 1st: 18)								
1	122	145	81	83	113	114	89	91	129	147	8	18.4	112	6	18.7	-2	-4	
2	122	118	143	145	99	103	136	137	99	100	6	16.7	147	8	18.4	+2	-3	
	405	379	376	387	463	468	491	502	470	478	21		466	21				
3	152	121	126	124	144	147	107	105	140	138	8	17.25	100	6	16.7	-2	8	
4	140	147	127	127	120	122	151	151	102	101	4	25.25	138	7	19.7	+3	16	
5	138	144	139	141	129	129	128	127	146	145	6	24.16	101	5	20.2	-1	9	
	430	412	392	392	393	398	386	383	388	384	18		339	18				
6	139	138	148	150	143	145	129	135	133	133	6	22.2	145	6	24.2			
7	144	134	137	137	147	147	145	147	132	130	6	22	133	6	22.2			
8	141	142	135	135	139	138	152	150	147	146	6	24.5	132	6	22			
	424	414	420	422	429	430	426	432	412	409	18		410	18				
9	137	144	147	141	142	134	137	138	146	147			147					
10	144	130	133	136	141	147	132	131	136	135			146					
11	99	138	128	127	138	142	140	138	131	133			136					
12	118	100	139	141	133	134	142	139	137	137			131					
	498	512	547	545	554	557	551	546	550	552			560					
District	1,757	1,717	1,735	1,746	1,839	1,853	1,854	1,863	1,820	1,823			1,775					

Date: 12/01/2017

\* 1 AM section of 4K enrolls only 12 students due to classroom size

\*\* The K-1 are represented as one kindergarten and one first grade section

## FULL-TIME PUBLIC SCHOOL OPEN ENROLLMENT

The Evansville Community School District will provide the opportunity for students to attend public schools outside the District and will accept nonresident Open Enrollment students. All nonresident public school Open Enrollment students attending a school in the District shall have all the rights and privileges of resident students. They also are subject to the same expectations, rules, and regulations during their term of enrollment.

### Nonresident Students Coming Into the District

The parent(s)/guardian(s) of nonresident students who wish to attend school in the Evansville School District shall complete and submit the required application using the Department of Public Instruction (DPI's) online system. Parent(s)/guardian(s) may contact the District Office if they need assistance.

A nonresident student may apply for full-time open enrollment in an Evansville School under the State Open Enrollment Law and Program. When accepting or rejecting a nonresident student's application for enrollment, the District shall consider the following criteria:

- a. Application is submitted during the required time period.
- b. Space in buildings is available.
- c. Space in the class is available.
- d. Impact on student-teacher ratios.
- e. Projection for future school growth.
- f. Status as an Evansville student during the current school year. Any applicant who is currently attending the Evansville Community School District will be included in the count of occupied spaces.
- g. Expulsion (current or prior two school years) or expulsion proceedings.
- h. Habitual truancy (current or prior two (2) school years).
- i. Ability to satisfy a student with disabilities individualized education program (IEP).
- j. Whether the student has been referred for a special education evaluation that has not been completed.

### 1. Space Availability

If space availability limits the District's ability to accept nonresident students, the Board will set the number of regular education spaces available for open enrollment by grade level and the number of special education spaces by program and/or related service no later than the regular January board meeting. The Board will hear preliminary recommendations on enrollment limits at the December board meeting.

If the Board has taken action at the January board meeting to limit the number of spaces that will be available for applications that are submitted under the regular application period for the following school year, the District shall not approve any alternate applications in the grades or programs and/or related services with limited space that are submitted for the current school year after the date of the January school board meeting. Further, the District shall also deny any alternate applications for the current school year received on or before the date of the Board meeting in

January seeking enrollment into grades or programs and/or related services that had been limited at the prior January board meeting due to space considerations for the current school year.

After setting the number of available spaces in January, the Board may not reduce the number of such spaces after the start of the regular application period; and except for any applications that are guaranteed space, may only increase the number of available spaces after the first Friday following the first Monday in June.

The District will create and administer waiting lists for applications received during the regular application period, but not for current-year open enrollment applications submitted under the alternative application procedure.

If the number of applicants exceeds space available, students will first be accepted if they are:

1. Continuing students (included in the count of occupied spaces).
2. Siblings of continuing students.

Remaining spaces will be filled by a random lottery. Any unassigned students will be placed on a waiting list created by a random lottery. If an opening occurs, the district administrator will review the waiting list by the grades or programs and/or related services with limited space of the opening and the next eligible student will be selected. Parent(s)/guardian(s) will be notified by phone and mail. They will have 10 calendar days to accept the opening. If they do not respond or if they decline, another applicant will be selected.

2. Students With Disabilities

If the District determines that the special education program or related services described in the nonresident student's IEP are available in the District, and there is space available in the special education program identified in the student's IEP, the Open Enrollment application shall be accepted. If the special education program or services described in the student's IEP are not available or there is no space available in the program, the application shall be denied. If a nonresident student receives his/her initial IEP while attending the District under open enrollment, or if a nonresident student's IEP changes after the student begins attending school in the District, and the special education program or services required by that initial or revised IEP are not available in the District or there is no space available in the program or services identified within the IEP, the nonresident student may be returned to the resident district.

3. Students Referred for a Special Education Evaluation

An Open Enrollment application shall be denied if the nonresident student has been referred or identified as having a possible disability but has not yet been evaluated by an IEP team in the resident district. Assuming other acceptance criteria are and continue to be met, the District may reconsider a denial under this criteria if the completed IEP (or a finding of no disability) is forwarded to the District and reviewed by the District prior to the close of the period during which applications would normally continue to be reviewed or accepted from any waiting list.

4. "Best Interests" Determinations Under the Alternate Open Enrollment Application Criteria and Procedures

If a parent(s)/guardian(s) applies for open enrollment under the alternative open enrollment application criteria and procedures and relies on the "best interests of the student" criteria, the District shall review the information and rationale provided by the parent(s)/guardian(s) and make a determination as to whether the District agrees with the parent(s)/guardian(s) that attending

school in the District pursuant to the application is in the student's best interest. If the District determines that attendance would not be in the student's best interest, the application shall be denied on that basis.

#### 5. Other Criteria

A full-time open enrollment application can also be denied if the nonresident student is ineligible for open enrollment because the student does not meet the age requirements for school attendance or early admission, the resident district does not have a matching program as offered by the District, or the application is determined to be invalid or in excess of the number of allowable applications.

No criteria other than those outlined above may be considered by the District when acting on nonresident student full-time open enrollment applications.

#### Requests for Early Admission to Kindergarten

The District does not evaluate nonresident open enrollment applicants for early admission to 4 or 5 year old kindergarten.

#### No Reapplication Required

Once a nonresident student is accepted for open enrollment in the District and begins attending school in the District, no reapplication is required in order for the student to maintain continuous open enrollment.

#### Transportation

Student transportation and the costs thereof shall be the responsibility of the nonresident student's parent(s)/guardian(s), subject to the following exceptions:

1. Low income parent(s)/guardian(s) may apply to the DPI for reimbursement of costs of transportation in accordance with DPI's procedures.
2. The District shall provide transportation for nonresident students with disabilities attending school full-time in the District if it is required in the student's IEP or otherwise required by law.

#### Wisconsin Interscholastic Athletic Association (WIAA)

To the extent required by state law, nonresident open enrollment students attending school in the District shall have all of the rights and privileges of similarly-situated resident students and shall be subject to the same rules and regulations as resident students. An open enrollment student's eligibility to participate in interscholastic athletic activities is subject to the rules and regulations of the Wisconsin Interscholastic Athletic Association (WIAA).

#### Termination Due to Habitual Truancy

2009 WI Act 304 provides that a nonresident school board may notify the parent(s)/guardian(s) of a habitual truant, that the pupil may not attend the nonresident school district in the following semester or school year.

#### Resident Students Going Out of the District

Evansville resident students may apply for full-time open enrollment in another public school district as a nonresident student under the State Open Enrollment Law and Program. When accepting or rejecting a resident application for enrollment in another school district, the Evansville District shall consider the following criteria:

1. The application is submitted during the required time period.

2. If the student has applied for open enrollment under the alternative open enrollment application criteria and procedures authorized by law, the District may also deny the student's open enrollment if the District determines that none of the criteria relied on by the student to submit the application apply to the student. Prior to denying an alternative application on the basis that the parent(s)/guardian(s) did not provide enough information to allow the District to assess whether the student has been the victim of repeated bullying or whether open enrollment would be in the best interests of the student, the District shall offer the parent(s)/guardian(s) an opportunity to provide additional information.

A full-time open enrollment application can also be denied if the resident student is ineligible for open enrollment because the student does not meet the age requirements for school attendance or early admission, the nonresident district does not have a matching program as offered by the District, or the application is determined to be invalid or in excess of the number of allowable applications.

#### Transportation

The parent(s)/guardian(s) of a resident open enrollment student shall be responsible for student transportation, except as otherwise provided by law. Requests from other school districts to provide optional transportation to resident open enrollment students to/from locations within the boundaries of the District shall be denied.

#### Appeal of Rejection

If an application for full-time open enrollment is rejected as outlined above, the student's parent(s)/guardian(s) may appeal the decision to the DPI following the deadlines and other procedures established by the DPI.

### APPLICATIONS SUBMITTED UNDER ALTERNATIVE OPEN ENROLLMENT CRITERIA AND PROCEDURES

#### Eligibility Criteria

A parent(s)/guardian(s) of a student who wishes to attend school in a nonresident school district may submit an Open Enrollment application outside of the regular Open Enrollment application period or in lieu of it if the application is for the current school year, the student meets one of the following criteria, and the parent(s)/guardian(s) describes the criteria that the student meets in the application:

1. The resident school board determines that the student has been the victim of a violent criminal offense in a school in the resident school district. The application must be made within 30 days of the resident school board's determination.
2. The student is or has been a homeless student in the current or immediately preceding school year.
3. The student has been the victim of repeated bullying and harassment and all of the following apply:
  - a. The student's parent(s)/guardian(s) must have reported the bullying or harassment to the school board or designee under a bullying/harassment complaint process and;
  - b. In spite of action taken by the Board or designee the repeated bullying and harassment continues.
4. The place of residence of the student's parent(s)/guardian(s) and of the student has changed as a result of military orders. The application must be made within 30 days of the date on which the military orders changing the place of residence were issued.
5. The student moved into Wisconsin. The application must be made within 30 days after moving



- into the state.
6. The student's residence has changed as a result of a court order or custody agreement or because the student was placed in or removed from a foster home or with a person other than the student's parent(s)/guardian(s). The application must be made within 30 days after the student's change in residence.
  7. The student's attendance in a school in the nonresident school district is considered to be in the best interests of the student. The application must explain the reasons for requesting this exception and why attendance at the nonresident school district is in the best interest of the student.

#### Application Review and Approval Process

1. When the District receives an Open Enrollment application that has been submitted under the Alternative Open Enrollment criteria outlined above, whether it is submitted by a nonresident student or a resident student, the application shall be forwarded to the District Administrator or his/her designee for review and recommendations.
  - a. If the application involves a nonresident student seeking to attend school in the District under Open Enrollment, the District will:
    - 1) Immediately send a copy of any paper application received by the District to the student's resident school district, or, if applicable, the student's anticipated resident school district;
    - 2) Work with the resident district (or the anticipated resident district) identified in the application to determine where the applicant is currently attending school, and to determine from which school the District will receive any relevant special education records (e.g., the student's current IEP) and/or disciplinary records (e.g., expulsion records). If the applicant is not currently attending school in the resident district, the District will request such records from the school or school district the student is attending or most recently attended; and
  - b. If the application involves a resident student who is attending, or who previously attended, school in the District, the District shall send the nonresident school district to which the Open Enrollment application was made a copy, if applicable, of the student's IEP and any expulsion or other relevant discipline-related records within 10 days of receiving the application.
2. The District Administrator, along with other members of the administrative staff, shall review the application using the acceptance/denial criteria outlined in Board policy. The District Administrator or his/her designee shall submit recommendations regarding acceptance or denial of the application to the Board for action.
  - a. The District may deny an application of a resident student if:
    - 1) It determines that the criteria relied on by the parent(s)/guardian(s) to submit the application do not apply to the student.
  - b. The District may deny an application of a nonresident student:
    - 1) For the same reasons it may deny an application submitted during the regular Open Enrollment application period; or
    - 2) If the application relies on the best interests of the student criteria and the District determines that open enrollment is not in the student's best interests.
3. If the application involves a nonresident student seeking to attend school in the District, the District will notify the applicant, in writing, whether the application has been approved or denied no later than 20 days after receiving the application.
  - a. If the application has been denied, the notification shall include the reasons for the denial. To the extent consistent with state law and District policy, acceptance of an application may be contingent or subject to revocation.

- b. If the District has approved the Open Enrollment application of a nonresident student, the notification provided to the applicant shall identify the specific school or program the student may attend. A nonresident student accepted for enrollment may immediately begin attending the assigned school or program in the District and shall begin attending the school or program no later than the 15<sup>th</sup> day following receipt of the notice of acceptance. If the nonresident student has not enrolled in or attended school in the District by that date, the District may notify the student's parent(s)/guardian(s), in writing, that the student is no longer authorized to attend the school or program in the District.
  - c. If there is a delay in the District's receipt of any relevant disciplinary records from another school or school district, the District will review and act upon such records promptly, and, if necessary, inform the student that the District's ability to confirm or deny the application is contingent upon the District's receipt and review of such records. If the DPI allows the District to conditionally approve such an application subject to that contingency, the District may do so. Otherwise, such application may be held in abeyance until the relevant records are received, or, if necessary, the application may be denied.
4. If, for purposes of the application, the District is identified as the resident school district, the District shall notify the applicant whether the application has been approved or denied in accordance with any deadlines established by state law or DPI rule. Normally, the District will issue such notifications no later than 20 days after the District's receipt of the application. In addition:
- a. If the application has been denied, the notification shall include the reasons for the denial. To the extent consistent with state law and District policy, approval of an application may be contingent or subject to revocation.
  - b. To the extent that there is a delay in the District's receipt of any relevant records or information such that the District is unable to determine whether the criteria upon which the application was based apply to the student, the District will act upon such records/information promptly upon receipt and notify the applicant of its decision to approve or deny the application within five (5) days of making the determination.

Legal Ref.: Sections 115.385(4) Wisconsin Statutes (School and School District  
Accountability Report)

115.787 (Individualized Educational Programs)

115.7915 (Special Needs Scholarship Program)

118.13 (Pupil Discrimination Prohibited)

118.16(1)(a) (School Attendance Enforcement)

118.50(6) (Whole Grade Sharing)

118.51 (Full-Time Open Enrollment)

118.53 (Attendance by Pupils in a Home-Based Private Educational Setting)

118.57 (Notice of Educational Options)

120.13(1)(f)(h) (School Board Powers)

121.54(3)(10) (Transportation by School Districts)

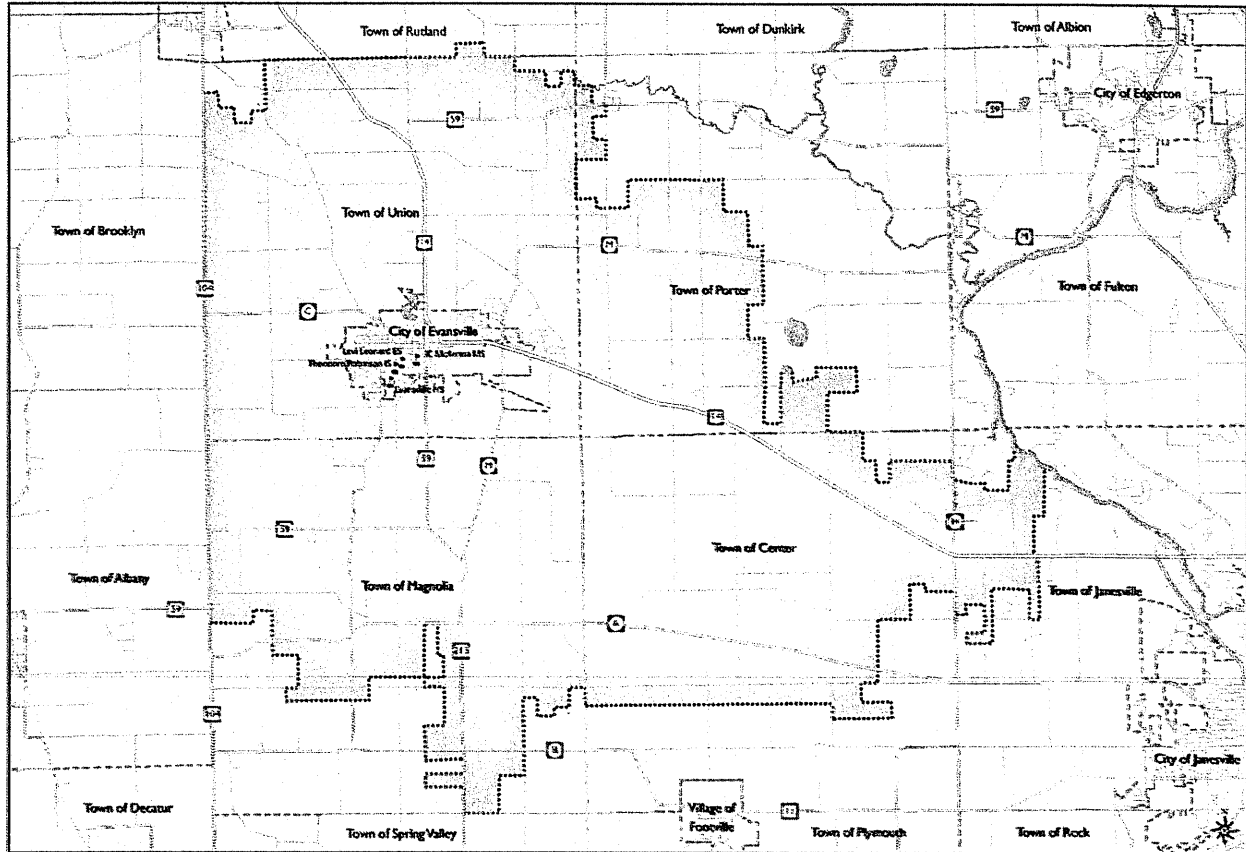
121.545(1) (Additional Transportation)

121.55 (Methods of Providing Transportation)

PI 36, Wisconsin Administrative Code (Public School Inter-District Open Enrollment)

Local Ref.: Policy #425 – Enrollment of and Services Available to District Students Who Attend  
Private, Parochial or Home Based School

# Planning for the Schools of Tomorrow



Evansville Community School District

- ⬇ Evansville Schools
- ▭ Municipalities
- ▭ School District
- ▭ Water

0 0.5 1 Mile

Prepared by the Applied Population Laboratory  
 University of Wisconsin-Madison  
 Department of Community & Environmental Sociology

## School Enrollment Projections Series Evansville Community School District

February 2017

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## Introduction

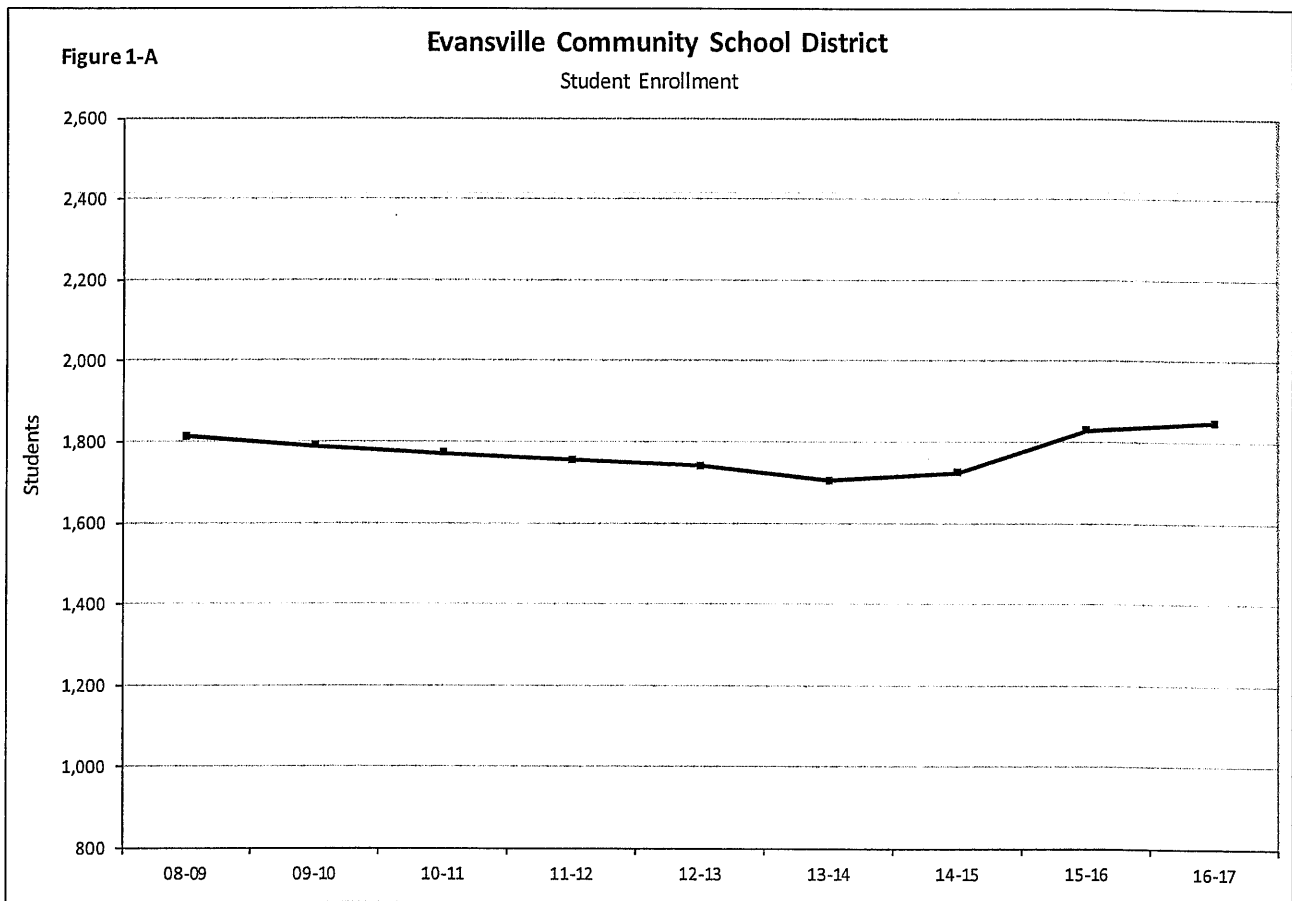
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This report offers a summary of the Enrollment Projection Analysis completed for the Evansville Community School District by the Applied Population Laboratory, University of Wisconsin-Madison. Projections from 2017/18 to 2026/27 are provided for the district as a whole, and individually for each grade and grade grouping. The projection process uses a combination of historical enrollment data, birth trends and projections, housing starts data, and population trends and projections to create reasonable assumptions about future growth scenarios and the likely impact on the school district.

## District Enrollment History

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Figure 1-A and Tables 1 and 2 display the last ten years of enrollment history for the Evansville Community School District. District 4K-12 enrollment has increased since 2008/09 by 35 students, or 1.9% increase. This change does include the addition of the 4K program in 2015/16.



**TABLE 1**  
**Student Enrollment**  
**Evansville Community School District**

	SCHOOL YEAR								
	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17
4K	0	0	0	0	0	0	0	122	105
K	146	148	131	124	145	104	106	87	122
1	130	154	148	126	122	145	117	146	122
2	139	130	144	143	122	118	143	99	136
3	156	141	138	142	152	121	126	144	107
4	147	151	134	136	140	147	127	120	151
5	130	144	144	138	138	144	139	129	128
6	146	126	144	143	139	138	148	143	129
7	112	146	133	140	144	134	137	147	145
8	135	107	146	136	141	142	135	139	152
9	161	134	115	151	137	144	147	142	137
10	134	154	126	105	144	130	133	141	133
11	133	123	141	128	99	138	128	138	140
12	145	131	127	143	118	100	139	133	142
<b>TOTAL</b>	<b>1,814</b>	<b>1,789</b>	<b>1,771</b>	<b>1,755</b>	<b>1,741</b>	<b>1,705</b>	<b>1,725</b>	<b>1,830</b>	<b>1,849</b>
K-2	415	432	423	393	389	367	366	332	380
3-5	433	436	416	416	430	412	392	393	386
6-8	393	379	423	419	424	414	420	429	426
9-12	573	542	509	527	498	512	547	554	552

**TABLE 2**  
**Student Enrollment Changes**  
**Evansville Community School District**

GRADE	ABSOLUTE CHANGE			PERCENT CHANGE			AVERAGE ANNUAL PERCENT CHANGE		
	'08 to '16	'08 to '11	'12 to '16	'08 to '16	'08 to '11	'12 to '16	'08 to '16	'08 to '11	'12 to '16
K	-24	-22	-23	-16.4	-15.1	-15.9	-1.8	-3.8	-4.0
1	-8	-4	0	-6.2	-3.1	0.0	-0.7	-0.8	0.0
2	-3	4	14	-2.2	2.9	11.5	-0.2	0.7	2.9
3	-49	-14	-45	-31.4	-9.0	-29.6	-3.5	-2.2	-7.4
4	4	-11	11	2.7	-7.5	7.9	0.3	-1.9	2.0
5	-2	8	-10	-1.5	6.2	-7.2	-0.2	1.5	-1.8
6	-17	-3	-10	-11.6	-2.1	-7.2	-1.3	-0.5	-1.8
7	33	28	1	29.5	25.0	0.7	3.3	6.3	0.2
8	17	1	11	12.6	0.7	7.8	1.4	0.2	2.0
9	-24	-10	0	-14.9	-6.2	0.0	-1.7	-1.6	0.0
10	-1	-29	-11	-0.7	-21.6	-7.6	-0.1	-5.4	-1.9
11	7	-5	41	5.3	-3.8	41.4	0.6	-0.9	10.4
12	-3	-2	24	-2.1	-1.4	20.3	-0.2	-0.3	5.1
<b>TOTAL</b>	<b>35</b>	<b>-59</b>	<b>108</b>	<b>1.9</b>	<b>-3.3</b>	<b>6.2</b>	<b>0.2</b>	<b>-0.8</b>	<b>1.6</b>
K-2	-35	-22	-9	-8.4	-5.3	-2.3	-0.9	-1.3	-0.6
3-5	-47	-17	-44	-10.9	-3.9	-10.2	-1.2	-1.0	-2.6
6-8	33	26	2	8.4	6.6	0.5	0.9	1.7	0.1
9-12	-21	-46	54	-3.7	-8.0	10.8	-0.4	-2.0	2.7





Figure 1-B shows enrollment history broken down by grade groupings (4K, K-2, 3-5, 6-8, and 9-12). Grades K-2 enrollment has decreased over the last ten years by 0.9% annually, and grades 3-5 have decreased by 1.2% annually. Grades 6-8 enrollment has increased by 0.9% annually the past ten years, while high school enrollment has decreased slightly by 0.4% annually.

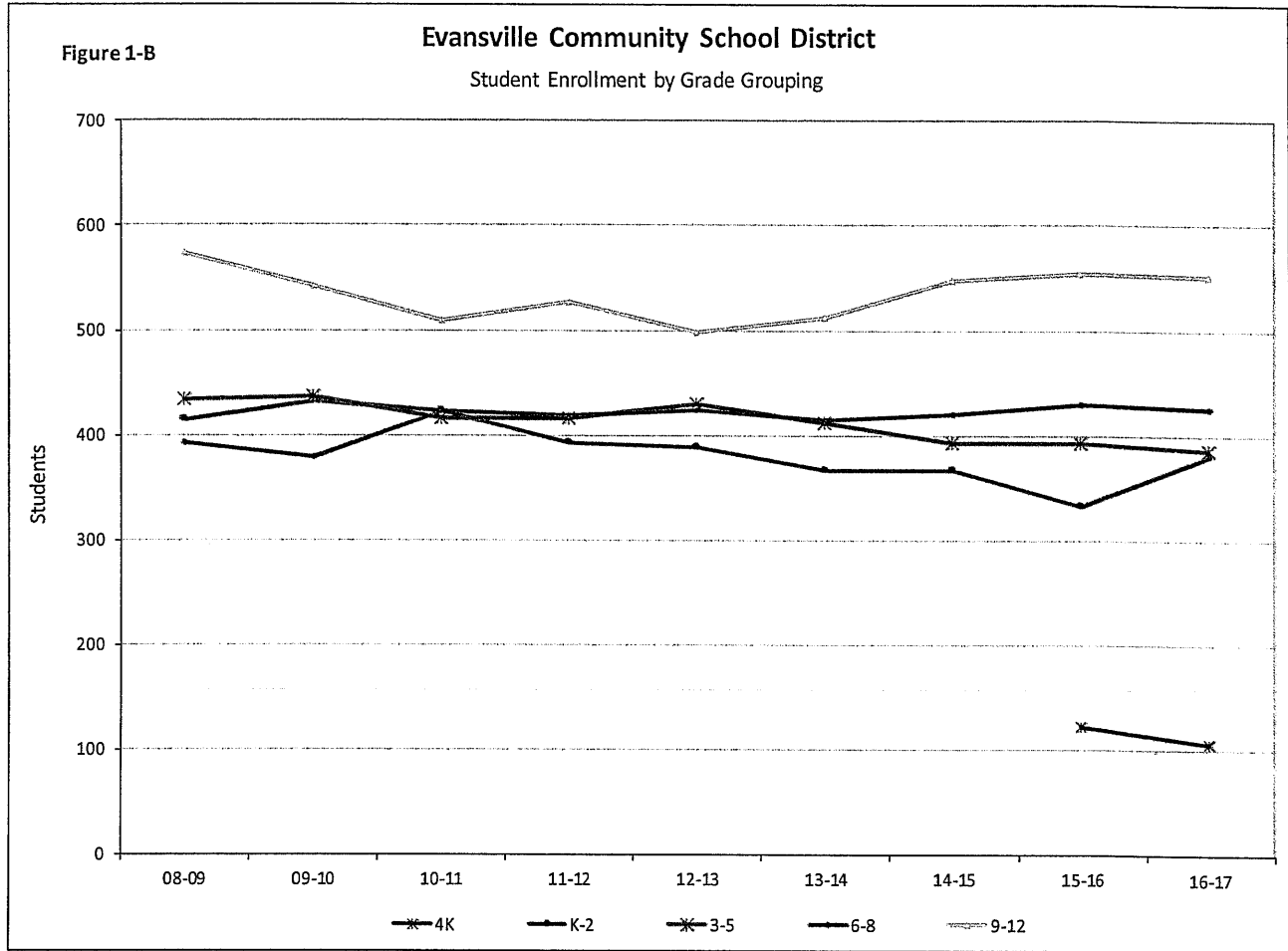
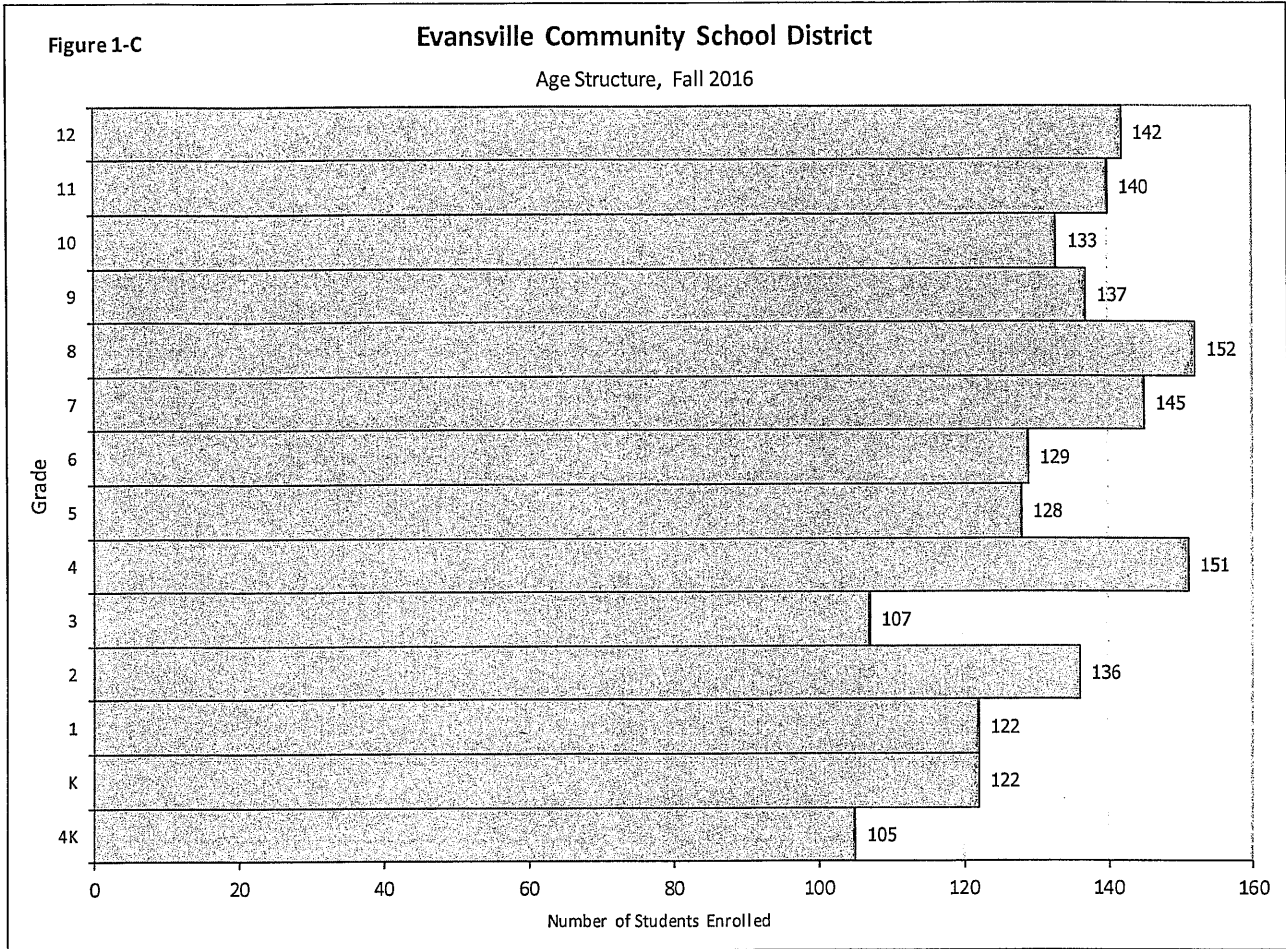
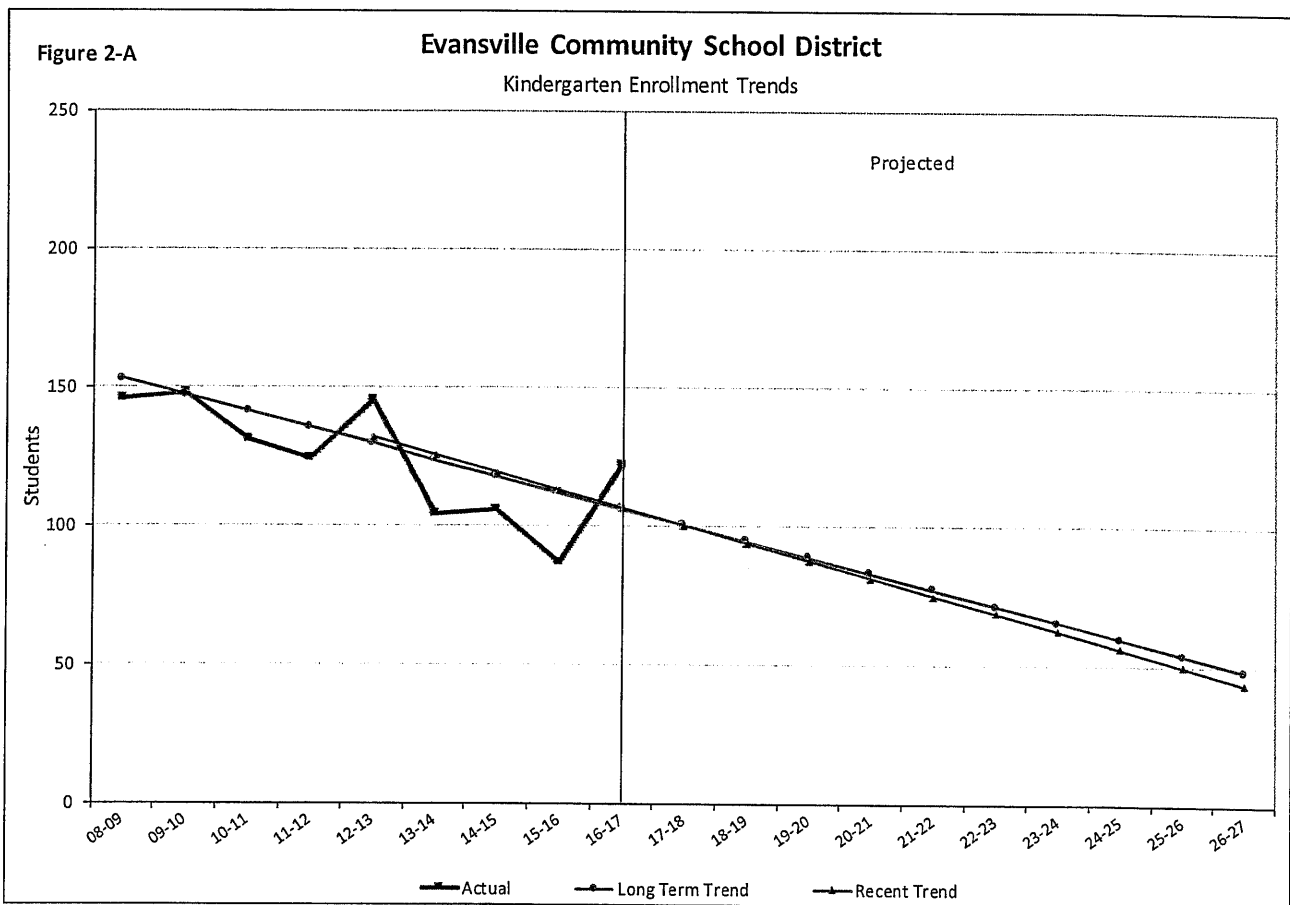


Figure 1-C shows the age structure in Fall 2016 of the student population with the number of 4 year old kindergarteners at the bottom and the number of 12<sup>th</sup> graders at top. The 4K and 3<sup>rd</sup> grade classes are the smallest in 2016/17. The largest grades this school year include 4<sup>th</sup> and 8<sup>th</sup> grades.

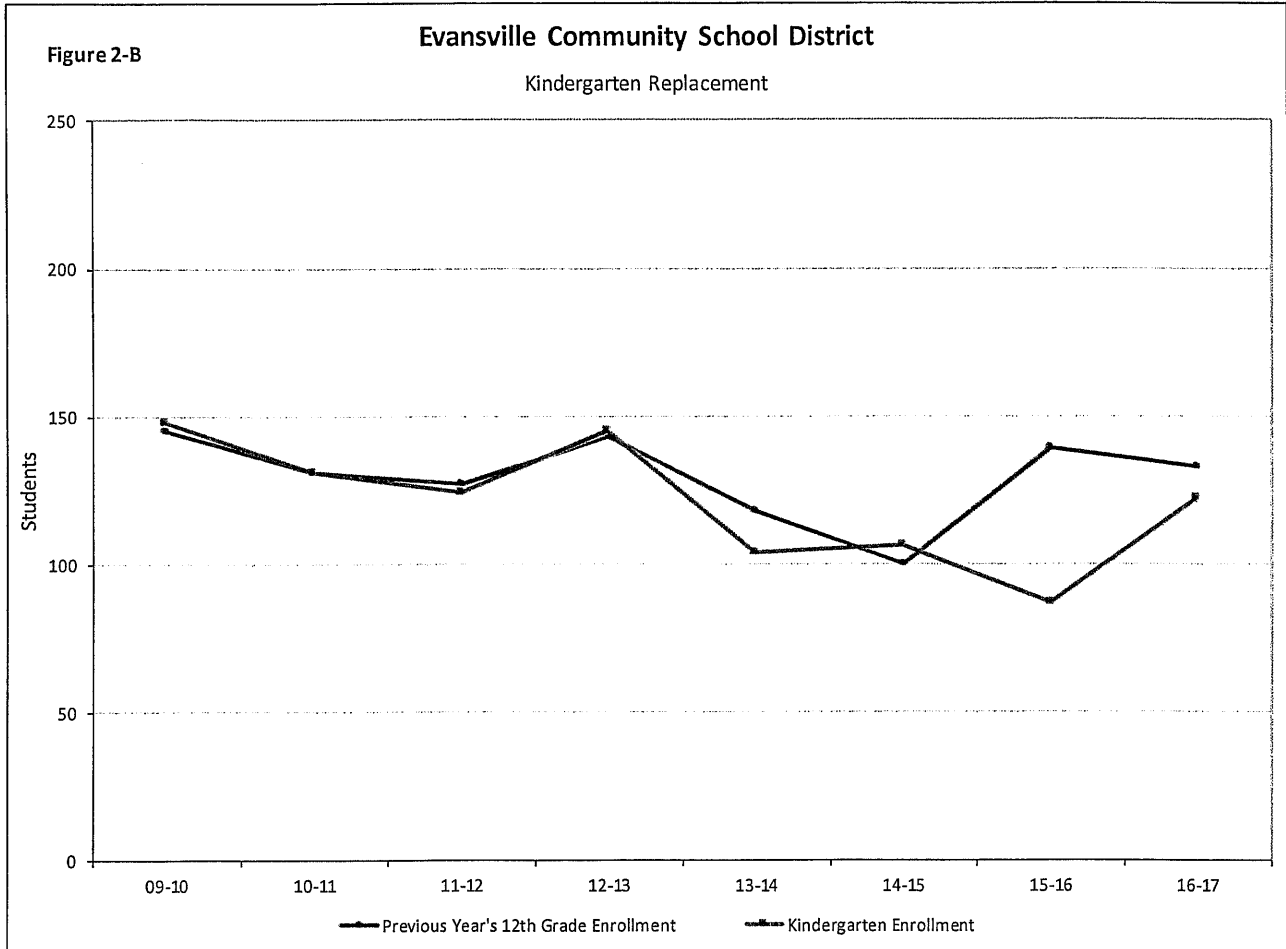


## Kindergarten Enrollment Trends

Examining trends in kindergarten enrollment is particularly informative for gaining perspective on future district enrollment, as today's kindergarteners will gradually make up tomorrow's students at the higher grade levels as they age and move through the school system. When kindergarten enrollment is decreasing, elementary and middle school enrollment might be expected to decrease in the near future, while high school enrollment may decrease further in the future. Figure 2-A shows kindergarten enrollment history in black, and trend lines depicting kindergarten enrollment in red and blue. The "Long Term Trend" line (shown in red) averages kindergarten enrollment changes between 2008/09 and 2016/17. The "Recent Trend" line emphasizes kindergarten enrollment changes over the last five years. In the Evansville Community School District, both trend lines show decreasing enrollment. Starting in the 2014/15 school year, the K-1 class greatly affected the Kindergarten class size. Even while factoring that in, the Kindergarten class had been decreasing for some time.



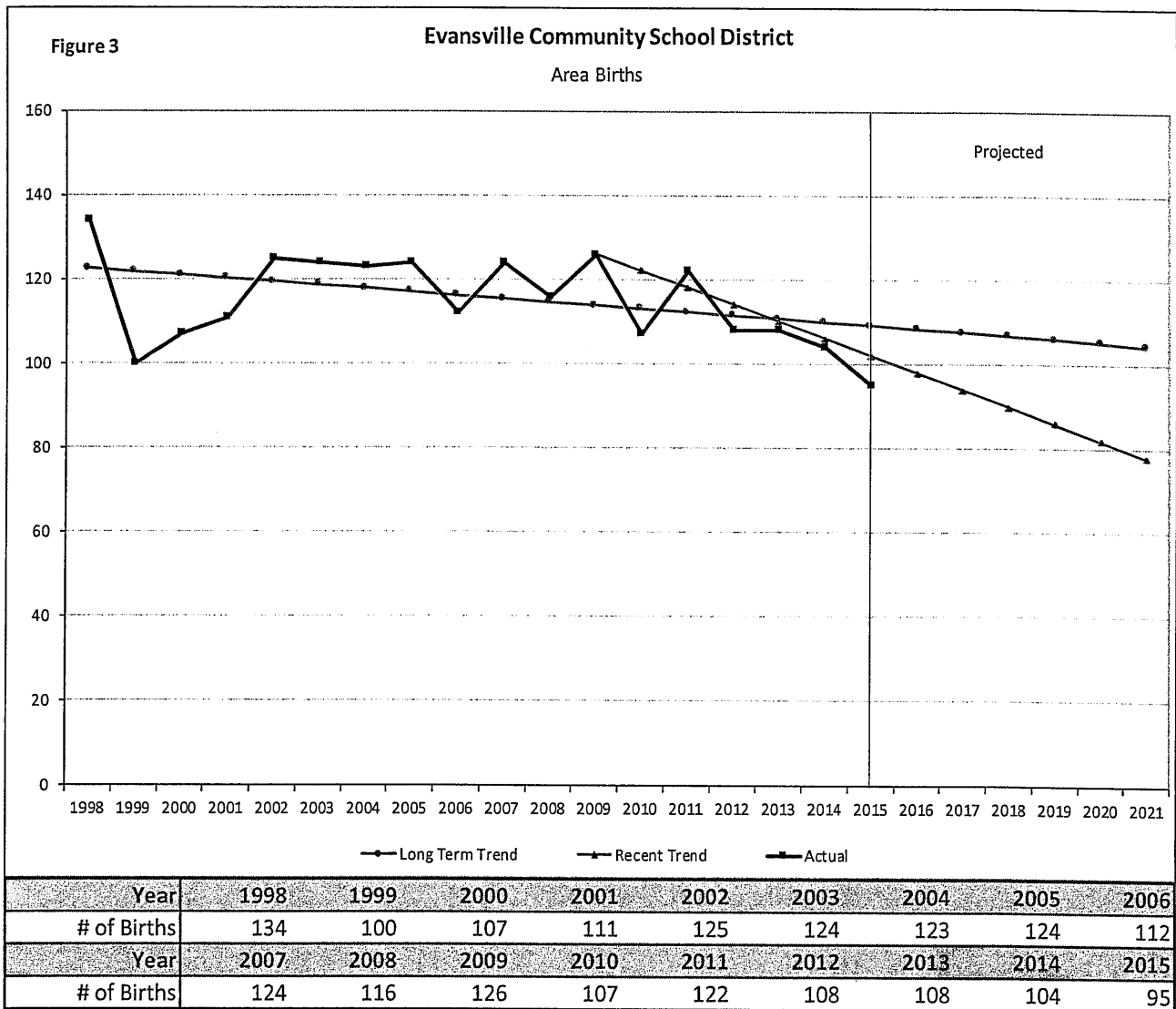
In addition to examining kindergarten enrollment on its own, comparing kindergarten enrollment to outgoing 12<sup>th</sup> graders offers a snapshot of how the age structure of district enrollment is shifting either from older to younger, or younger to older. Districts tend to experience overall growth when kindergarten enrollment outpaces outgoing students, and they tend to experience decline when kindergarteners do not fully replace the number of graduates. In the Evansville Community School District, the numbers of kindergarteners and outgoing 12<sup>th</sup> graders have fluctuated during this time period. Again, the addition of the K-1 class has had some effect on this.



## Birth Trends and Projections

We use historical and projected birth data to forecast the number of kindergarten students who will enroll in the Evansville Community School District in the future years. Figure 3 shows (in black) the number of births to mothers living in municipalities that fall within school district boundaries, by year, from 1998-2015, as collected from the Wisconsin Department of Health Services. We count resident births from the City of Evansville plus the surrounding towns.

We extrapolate these birth trends into the future to correspond with our Baseline and Recent Trend projection models, using the B:K grade progression ratios to transform births into future kindergarteners. The red line in Figure 3 represents birth trends over the longer term (between 1998 and 2015). The blue line examines birth patterns for the last seven years and corresponds to the recent trend projection models shown later in this report.



Source: WI Department of Health Services



## Population Trends

This section examines population trends of the recent past for municipalities that fall within the Evansville Community School District extent. Changes in the total population of the district area, particularly when examined by age, provide clues into how the school age population may be changing.

Table 3 and Figure 4-A provide the Census population counts for 2010 and Wisconsin Department of Administration (DOA) estimates for district area municipalities from 2011 to 2016. These municipal populations can be compared to Rock County and the State of Wisconsin. The municipalities in the district area grew 1.7% from 2010 to 2016.

**TABLE 3**  
**Total Population by Municipality: 2010-2016**  
**Evansville Community School District**

Municipality	POPULATION						
	Census 2010	est. 2011	est. 2012	est. 2013	est. 2014	est. 2015	est. 2016
C.Evansville	5,012	5,033	5,051	5,070	5,124	5,135	5,190
T.Center	1,066	1,065	1,063	1,060	1,058	1,055	1,054
T.Magnolia	767	766	763	757	756	755	754
T.Porter	945	950	956	958	960	955	955
T.Union	2,099	2,097	2,101	2,098	2,109	2,109	2,109
District Area	9,889	9,911	9,934	9,943	10,007	10,009	10,062
Rock County	160,331	160,287	160,129	160,148	160,104	160,059	159,886
State of Wisconsin	5,686,986	5,694,236	5,703,525	5,717,110	5,732,981	5,753,324	5,775,120

Municipality	PERCENT CHANGE						
	2010 to 2011	2011 to 2012	2012 to 2013	2013 to 2014	2014 to 2015	2015 to 2016	2010 to 2016
C.Evansville	0.4%	0.4%	0.4%	1.1%	0.2%	1.1%	3.6%
T.Center	-0.1%	-0.2%	-0.3%	-0.2%	-0.3%	-0.1%	-1.1%
T.Magnolia	-0.1%	-0.4%	-0.8%	-0.1%	-0.1%	-0.1%	-1.7%
T.Porter	0.5%	0.6%	0.2%	0.2%	-0.5%	0.0%	1.1%
T.Union	-0.1%	0.2%	-0.1%	0.5%	0.0%	0.0%	0.5%
District Area	0.2%	0.2%	0.1%	0.6%	0.0%	0.5%	1.7%
Rock County	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.1%	-0.3%
State of Wisconsin	0.1%	0.2%	0.2%	0.3%	0.4%	0.4%	1.5%

Source: U. S. Census Bureau & Demographic Services Center, WIDOA



Figure 4-A

### Evansville Community School District

Population for Area Municipalities

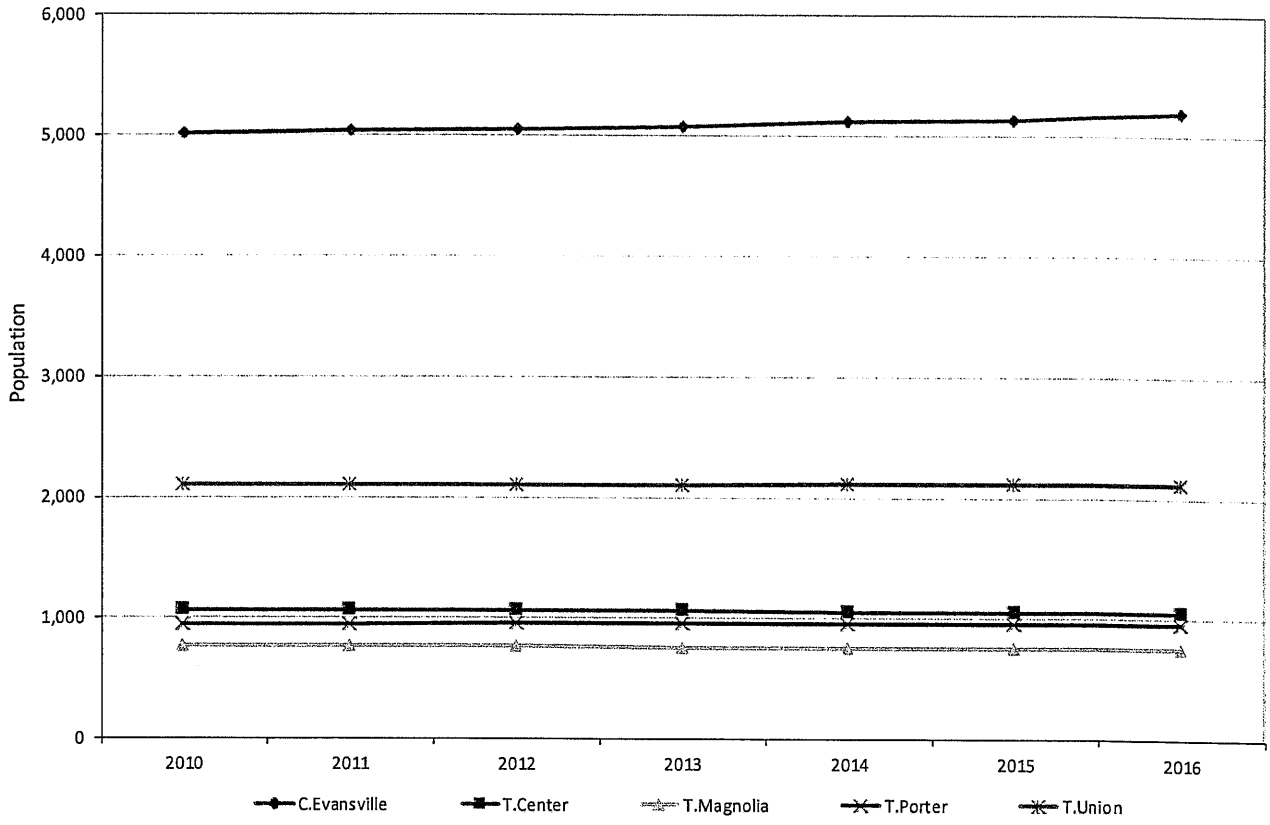


Table 4 and Figure 4-B illustrate the population for the school district showing the change in age structure between the population estimates for 2009 and the population estimates for 2015. In the school district, the number of children in age groups 0-9 increased. There was a significant population increase also in age groups 50 to 59.

**TABLE 4**  
**Population by Age and Gender, 2010-2015**  
**Evansville Community School District**

Age	2009 Estimates			Age	2015 Estimate		
	Males	Females	Total		Males	Females	Total
Under 5	321	175	496	Under 5	384	294	678
5 to 9	387	333	720	5 to 9	431	351	782
10 to 14	363	426	789	10 to 14	433	323	756
15 to 19	309	288	597	15 to 19	279	244	523
20 to 24	223	278	501	20 to 24	207	298	505
25 to 29	327	192	519	25 to 29	178	275	453
30 to 34	417	343	760	30 to 34	262	266	528
35 to 39	391	349	740	35 to 39	306	324	630
40 to 44	388	407	795	40 to 44	339	417	756
45 to 49	410	410	820	45 to 49	327	383	710
50 to 54	399	319	718	50 to 54	478	419	897
55 to 59	309	264	573	55 to 59	362	313	675
60 to 64	230	200	430	60 to 64	219	267	486
65 to 69	166	126	292	65 to 69	221	216	437
70 to 74	134	78	212	70 to 74	136	70	206
75 to 79	44	110	154	75 to 79	70	80	150
80 to 84	73	78	151	80 to 84	110	109	219
85plus	63	91	154	85plus	80	165	245
	4,954	4,467	9,421		4,822	4,814	9,636

Source: American Community Survey

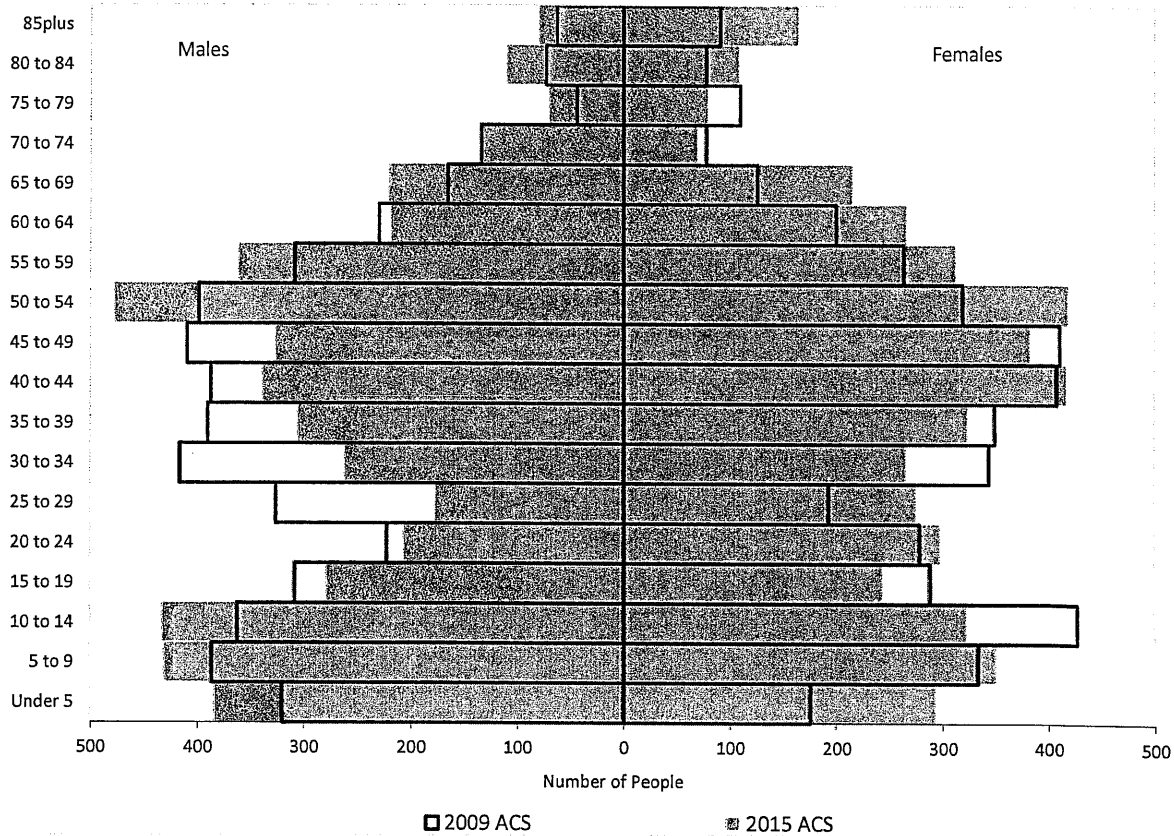




Figure 4-B

### Evansville Community School

#### Age Structure



## Past Housing Development

Table 5 shows the number of housing starts in the Evansville Community School District over the past ten years. Area housing starts have fluctuated from a high of 42 single family homes in 2006, to a low of 15 new single family housing starts in 2014. The housing totals in the table do include the entire municipality although only a portion of the towns are in the school district.

**TABLE 5**  
**School District Area Housing Starts**  
**Evansville Community School District**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>District Area</b>										
<b>TOTAL</b>	<b>44</b>	<b>47</b>	<b>23</b>	<b>22</b>	<b>19</b>	<b>22</b>	<b>20</b>	<b>29</b>	<b>25</b>	<b>41</b>
Single Family	42	33	21	16	17	22	20	17	15	31
Two Family	2	2	2	6	2	0	0	12	10	10
Multi-family	0	12	0	0	0	0	0	0	0	0
<b>C. Evansville</b>										
<b>TOTAL</b>	<b>28</b>	<b>37</b>	<b>10</b>	<b>16</b>	<b>13</b>	<b>16</b>	<b>18</b>	<b>23</b>	<b>21</b>	<b>35</b>
Single Family	26	23	8	10	11	16	18	11	11	25
Two Family	2	2	2	6	2	0	0	12	10	10
Multi-family	0	12	0	0	0	0	0	0	0	0
<b>T. Center</b>										
<b>TOTAL</b>	<b>7</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Single Family	7	4	2	4	0	1	0	0	0	2
Two Family	0	0	0	0	0	0	0	0	0	0
Multi-family	0	0	0	0	0	0	0	0	0	0
<b>T. Magnolia</b>										
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>
Single Family	1	2	1	1	1	0	0	2	1	1
Two Family	0	0	0	0	0	0	0	0	0	0
Multi-family	0	0	0	0	0	0	0	0	0	0
<b>T. Porter</b>										
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>
Single Family	2	3	5	0	3	3	2	2	1	2
Two Family	0	0	0	0	0	0	0	0	0	0
Multi-family	0	0	0	0	0	0	0	0	0	0
<b>T. Union</b>										
<b>TOTAL</b>	<b>6</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>1</b>
Single Family	6	1	5	1	2	2	0	2	2	1
Two Family	0	0	0	0	0	0	0	0	0	0
Multi-family	0	0	0	0	0	0	0	0	0	0

Source: Demographic Services Center, WIDOA



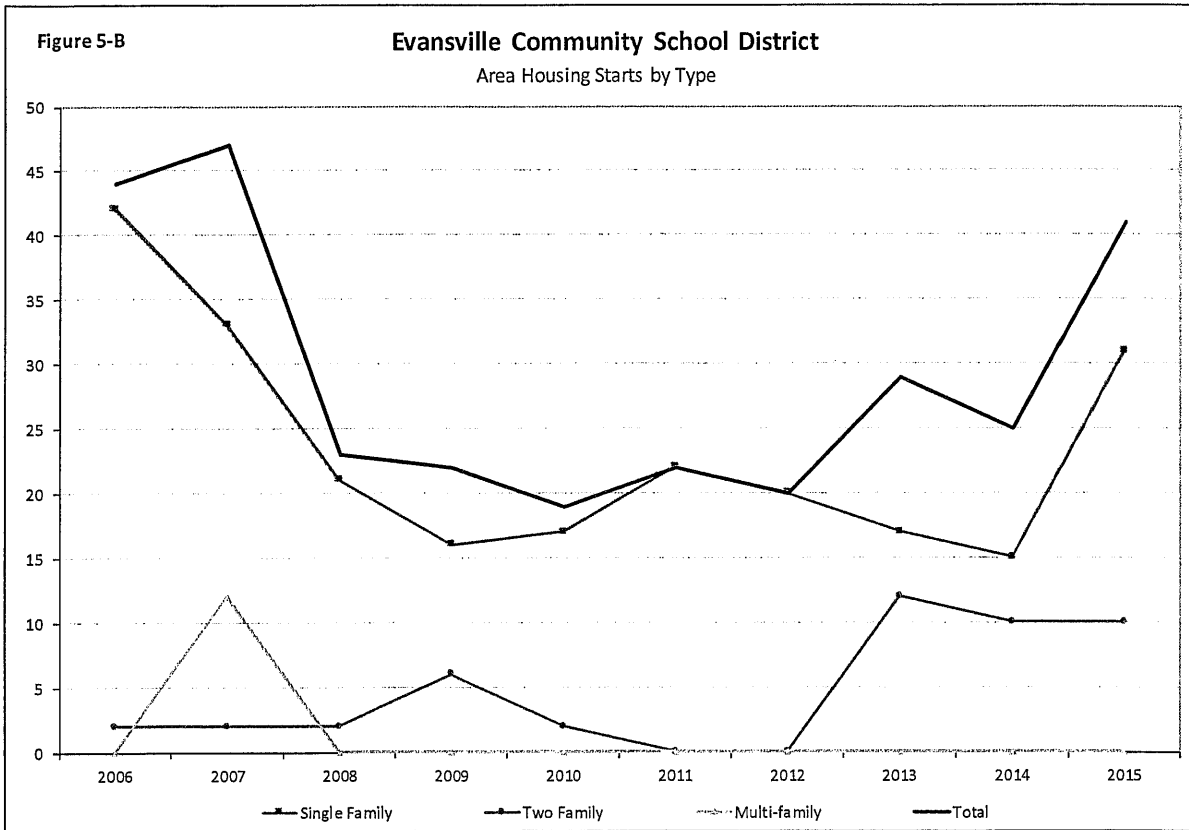
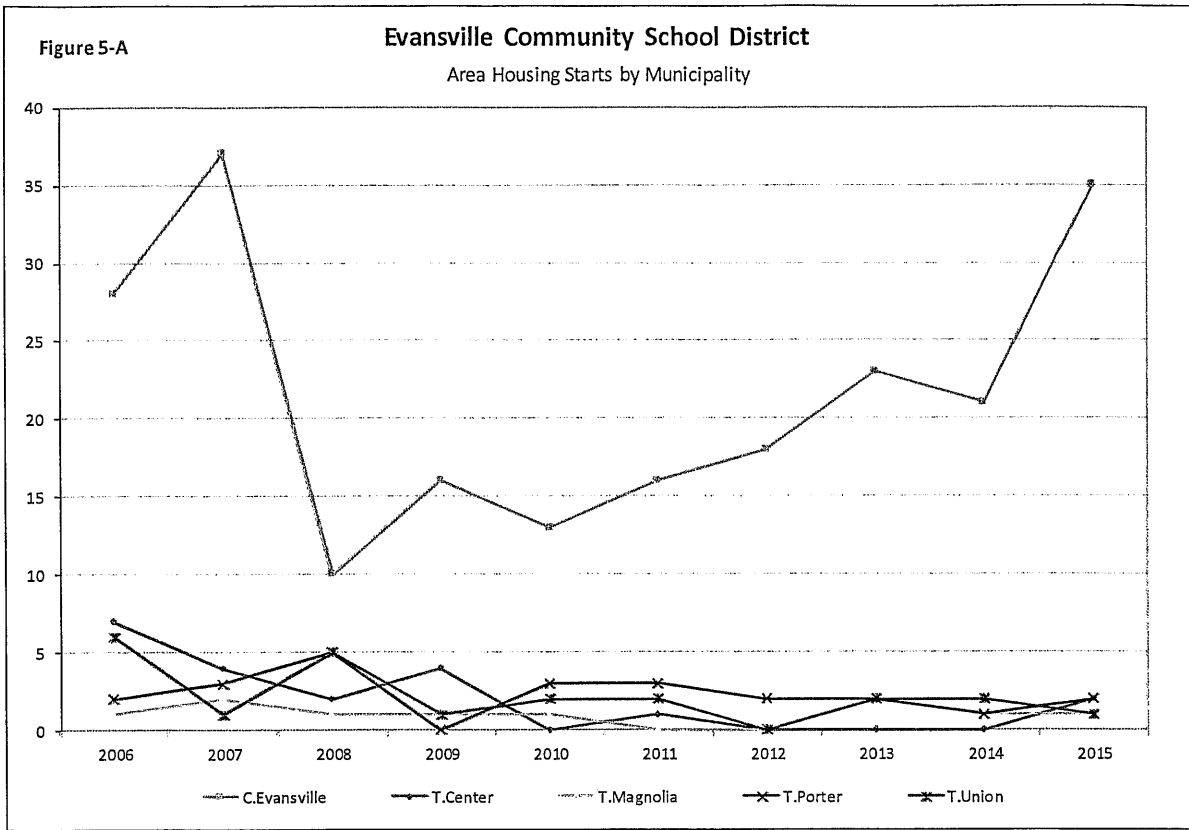
Examining trends in recent housing development can help to explain how in-migration into the Evansville Community School District area might be affecting school enrollment. If the number of housing starts in the district area is expected to be reasonably consistent for the next several years, then we assume that in-migration of school-age children will also remain relatively consistent. If the number of housing starts is expected to increase significantly above and beyond recent levels, in-migration may play an increasing role in school district enrollment. However, it is important to recognize that the number of housing starts in any given year is dependent upon a large number of confounding variables (decisions of local, county, and state policy makers, residential developers, interest rates, demand for housing, etc.), making future growth patterns difficult to predict.

The majority of housing development over the last ten years has occurred in the City of Evansville. Most of the development in the area has consisted of single-family homes. Households in single family homes, on average, contain more school-aged children than in two-family and multi-family complexes. The entire district area has experienced a decline in housing development, but the number of new single family homes has picked back up in 2015.

It is also important to consider that turnover in ownership of existing housing stock also contributes to changes in enrollment. A district can maintain or even increase enrollment depending upon the cycle of resident homeowners, regardless of housing starts. For instance, a younger community will have a higher child-per-household ratio, whereas an older community will have a lower child-per-household ration. However, within a few years a turnover in ownership in an older community may result in an increase in the child-per-household number. As younger families move into the area, the school district will tend to see new students enrolling into the district's schools. Absent new housing development or housing turnover, families age in place and the number of school-aged children eventually declines. Turnover in ownership does not happen overnight, however, and slow turnover may happen for several years at varying rates.

Figure 5-A shows the number of residential building permits issued by municipality for communities that fall within the Evansville School District. Figure 5-B shows housing starts in the area by type of housing unit—single family home, duplex, and multi-family housing unit.





## Method

In order to generate school enrollment projections, we rely on a commonly used demographic technique called the “cohort survival” method or the “grade progression ratio” method. This method advances current students through the school system over time and applies rates of transfer (or “survival”) as the students who are now in school age from year to year and grade to grade. It is through these rates of transfer that we make assumptions about how migration into and out of the district and transfers to and from different schools or home schooling will impact future enrollment.

### Grade Progression Ratios

Grade progression ratios are used to measure district enrollment changes, year to year and grade to grade that have occurred within the school district in the recent past. By examining these, we can better understand recent changes in enrollment. We use these ratios as the rates of transfer to inform future student projections.

Table 6 shows the grade progression ratios for the Evansville Community School District. The ratios measure the effects of in- and out-migration and the transfer of students between private and public schools. The ratios are calculated for several pairs of years and then averages of these based on different time frames are calculated for each grade.

TABLE 6  
Grade Progression Ratios  
Evansville Community School District

YEAR CHANGES	B:K	K:1	1:2	2:3	3:4	4:5	5:6	6:7	7:8	8:9	9:10	10:11	11:12
08-09/09-10	1.190	1.055	1.000	1.014	0.968	0.980	0.969	1.000	0.955	0.993	0.957	0.918	0.985
09-10/10-11	1.062	1.000	0.935	1.062	0.950	0.954	1.000	1.056	1.000	1.075	0.940	0.916	1.033
10-11/11-12	1.003	0.962	0.966	0.986	0.986	1.030	0.993	0.972	1.023	1.034	0.913	1.016	1.014
11-12/12-13	1.250	0.984	0.968	1.063	0.986	1.015	1.007	1.007	1.007	1.007	0.954	0.943	0.922
12-13/13-14	0.867	1.000	0.967	0.992	0.967	1.029	1.000	0.964	0.986	1.021	0.949	0.958	1.010
13-14/14-15	0.893	1.125	0.986	1.068	1.050	0.946	1.028	0.993	1.007	1.035	0.924	0.985	1.007
14-15/15-16	0.709	1.377	0.846	1.007	0.952	1.016	1.029	0.993	1.015	1.052	0.959	1.038	1.039
15-16/16-17	1.076	1.402	0.932	1.081	1.049	1.067	1.000	1.014	1.034	0.986	0.937	0.993	1.029
Baseline	0.980	1.021	0.959	1.043	0.968	1.014	1.000	0.997	1.006	1.030	0.947	0.970	1.017
5 Year Trend	0.959	1.178	0.940	1.042	1.001	1.014	1.013	0.994	1.010	1.020	0.944	0.983	1.001
2 Year "Trend"	0.893	1.390	0.889	1.044	1.000	1.041	1.014	1.004	1.024	1.019	0.948	1.015	1.034

\*Shaded progression ratios are excluded from the Baseline Average

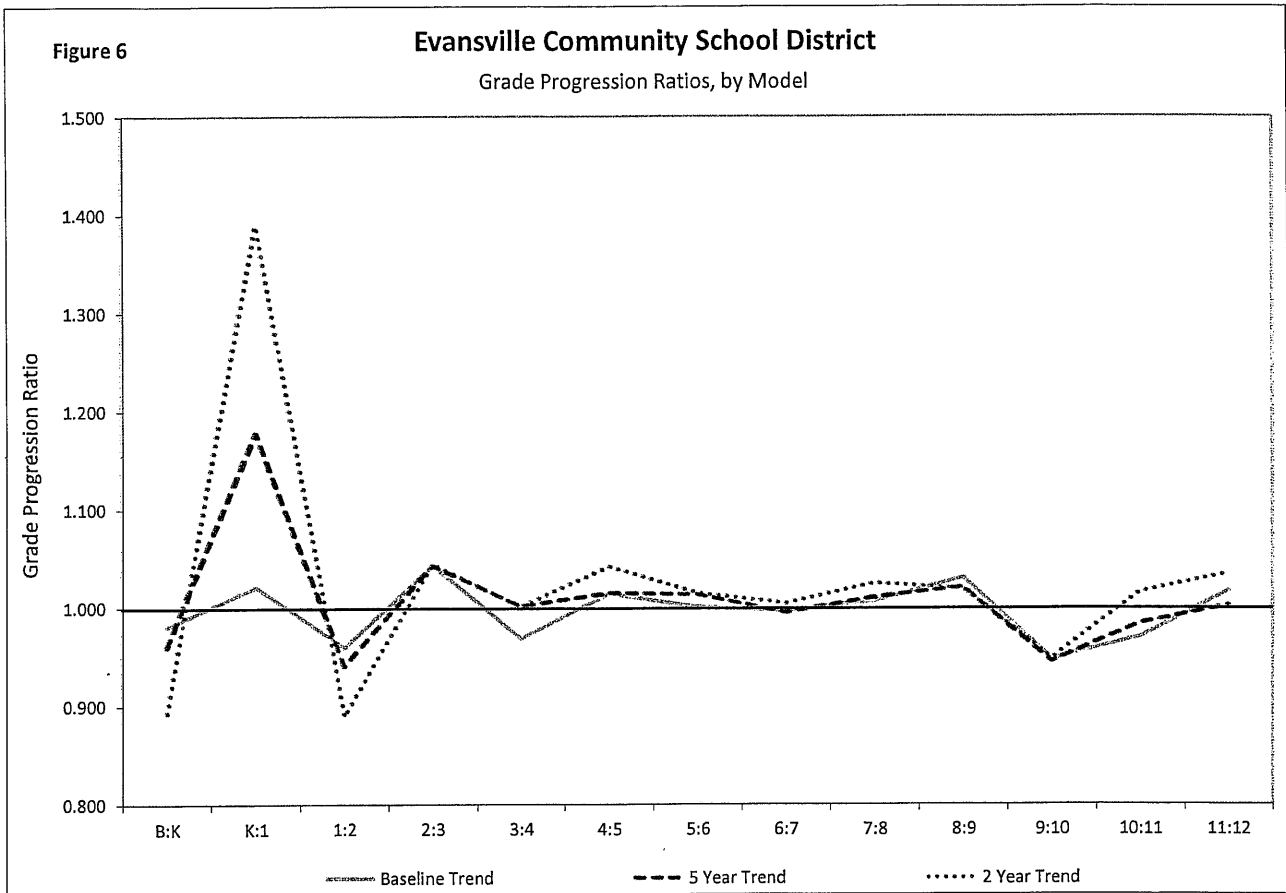
The grade progression ratios can be interpreted in the following manner. The Baseline ratio for K:1 is 1.021. This means that in the school district, the first grade class is on average 2.1% larger each year than the kindergarten class was the previous year (the result of transfers from other schools and in-migration into the district). The B:K Baseline ratio of 0.980 indicates that, on average, approximately 98% of area births attend kindergarten five years later.



In order to predict future enrollment under different growth assumptions, three sets of grade progression ratios are calculated:

- Baseline: averages the past ten years of progression ratios, with outlying ratios (those outside of one standard deviation of the mean) excluded;
- Five-year Trend: averages the past five years of progression ratios with no exclusions;
- Two-year Trend: averages the past two years of progression ratios with no exclusions.

These short-, medium- and long-range bases produce varying projections that indicate a range of likely enrollment outcomes in the future. Figure 6 shows the differences between these three sets of grade progression ratios.



4K Enrollment and Projections

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Table 7 shows the observed transfer ratio between birth and 4K and between 4K and kindergarten for the last two years. To generate 4K enrollment projections, the 2 Year "Trend" average will be used to project 4K enrollment in all projection models. 4K:K ratios are provided but not used to determine kindergarten enrollment in any of the projections models.

**TABLE 7**  
**4K Grade Progression Ratios**  
**Evansville Community School District**

	<b>B:4K</b>	<b>4K:K</b>
14-15/15-16	1.076	-
15-16/16-17	0.898	1.000
<b>2 Year "Tend"</b>	<b>0.987</b>	<b>1.000</b>



## School Enrollment Projections

When considering all of the projections provided in this report for decision-making, it is important to recognize that population projections of all types, including school enrollment projections, are more accurate in the immediate future than they are further into the future. This is especially true for grades K-5, because the students who will enter kindergarten after 2020 have not yet been born. Overall, our projections are more reliable over the next five years (up to the 2021/22 school year) than they are in the latter half of the next decade:

### Baseline Projections

The Baseline model (Table 8) projects enrollments using the assumption that average trends year to year, grade to grade, will continue into the future. This model assumes that long term (past ten years) trends in enrollment, migration, and births will be representative of future trends in the district. This model projects that 4K-12 enrollment will decrease over the next five years, decreasing from 1,849 students in 2016/17 to 1,656 students in 2021/22. This is a decrease of 193 students over the next five years.

**TABLE 8**  
**Baseline Projection Model**  
**Evansville Community School District**

	SCHOOL YEAR									
	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
4K	107	104	97	102	106	105	104	103	102	102
K	110	106	103	96	102	106	105	104	103	103
1	125	113	108	105	98	104	108	107	106	105
2	117	119	108	104	101	94	100	103	103	102
3	142	122	125	113	108	105	98	104	108	107
4	104	137	118	121	109	105	102	95	101	104
5	153	105	139	120	122	111	106	103	96	102
6	128	153	105	139	120	122	111	106	103	96
7	129	128	153	105	139	119	122	110	106	103
8	146	129	128	154	105	140	120	123	111	106
9	157	150	133	132	158	108	144	124	126	114
10	130	148	142	126	125	150	103	136	117	120
11	129	126	144	138	122	121	145	100	132	114
12	142	131	128	146	140	124	123	148	101	134
<b>TOTAL</b>	<b>1,817</b>	<b>1,772</b>	<b>1,731</b>	<b>1,700</b>	<b>1,656</b>	<b>1,614</b>	<b>1,590</b>	<b>1,566</b>	<b>1,516</b>	<b>1,513</b>
K-2	352	338	319	305	301	304	312	315	312	310
3-5	398	364	382	353	340	321	306	302	305	313
6-8	402	410	386	397	364	381	353	339	320	306
9-12	558	556	547	543	546	504	515	507	477	482





## 5 Year Trend Projections

The 5 Year Trend model (Table 9) uses the grade progression ratios from the last five years and recent birth trends in the school district area to project what future enrollments would look like if more recent patterns were representative of future trends. With recent migration rates and birth trends weighted more heavily, 4K-12 enrollment in the Evansville Community School District is projected to decrease from 1,849 students in 2016/17 to 1,721 students in 2021/22. This is a decrease of 128 students over the next five years.

**TABLE 9**  
**5 Year Trend Projection Model**  
**Evansville Community School District**

GRADE	SCHOOL YEAR									
	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
4K	107	104	97	96	94	90	86	82	78	74
K	108	104	101	94	93	91	87	84	80	76
1	144	127	122	119	111	109	108	103	98	94
2	115	135	120	115	112	104	103	101	97	93
3	142	119	141	125	119	117	108	107	105	101
4	107	142	120	141	125	120	117	109	107	105
5	153	109	144	121	143	127	121	118	110	109
6	130	155	110	146	123	145	128	123	120	111
7	128	129	154	109	145	122	144	127	122	119
8	146	130	130	156	110	146	123	145	129	123
9	155	149	132	133	159	113	149	126	148	131
10	129	146	141	125	125	150	106	141	119	140
11	131	127	144	139	123	123	148	105	139	117
12	140	131	127	144	139	123	123	148	105	139
<b>TOTAL</b>	<b>1,835</b>	<b>1,807</b>	<b>1,782</b>	<b>1,761</b>	<b>1,721</b>	<b>1,679</b>	<b>1,652</b>	<b>1,618</b>	<b>1,556</b>	<b>1,532</b>
K-2	366	366	343	328	315	305	298	288	275	262
3-5	402	370	404	387	387	363	346	334	323	315
6-8	404	414	394	411	378	413	395	395	371	354
9-12	555	554	545	541	546	509	527	519	510	527



## 2 Year "Trend" Projections

The 2 Year "Trend" model (Table 10) uses the grade progression ratios from the last two years to project what future enrollments would look like if even more recent patterns were representative of future trends. For the 2 Year "Trend" model, 4K-12 enrollment is projected to decrease from 1,849 students in 2016/17 to 1,799 students in 2021/22. This is a decrease of 50 students over the next five years.

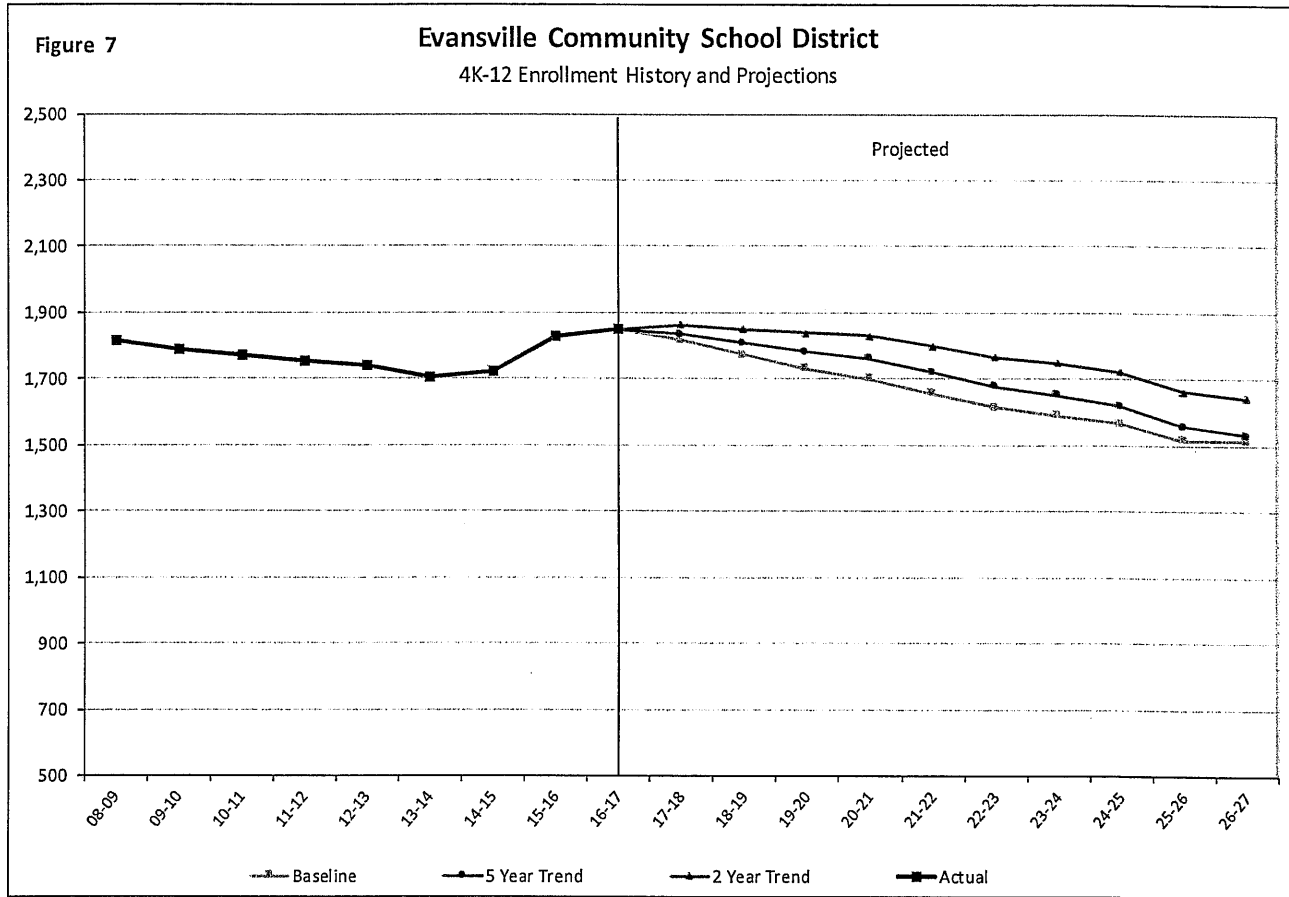
**TABLE 10**  
**2 Year "Trend" Projection Model**  
**Evansville Community School District**

GRADE	SCHOOL YEAR									
	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
4K	107	104	97	96	94	90	86	82	78	74
K	101	96	94	88	87	85	81	78	74	71
1	170	140	134	131	122	120	118	113	108	103
2	108	151	124	119	116	108	107	105	101	96
3	142	113	157	130	124	121	113	112	110	105
4	107	142	113	157	130	124	121	113	112	110
5	157	111	148	118	164	135	130	126	118	116
6	130	159	113	150	120	166	137	131	128	119
7	129	130	160	113	151	120	167	138	132	129
8	149	133	133	164	116	154	123	171	141	135
9	155	151	135	136	167	118	157	125	174	144
10	130	147	143	128	129	158	112	149	119	165
11	135	132	149	146	130	131	161	114	151	121
12	145	140	136	154	151	134	135	166	118	156
<b>TOTAL</b>	<b>1,864</b>	<b>1,850</b>	<b>1,838</b>	<b>1,829</b>	<b>1,799</b>	<b>1,767</b>	<b>1,748</b>	<b>1,723</b>	<b>1,663</b>	<b>1,643</b>
K-2	379	387	352	337	324	313	306	296	283	270
3-5	406	367	418	405	418	381	364	351	339	331
6-8	408	422	407	427	386	441	427	440	401	383
9-12	565	570	564	564	576	542	565	554	562	586



## Comparison of Projection Models

Figures 7-11 and Tables 11-15 compare the four enrollment projection models broken down by total 4K-12 district enrollment and by grade groupings (K-2, 3-5, 6-8 and 9-12).

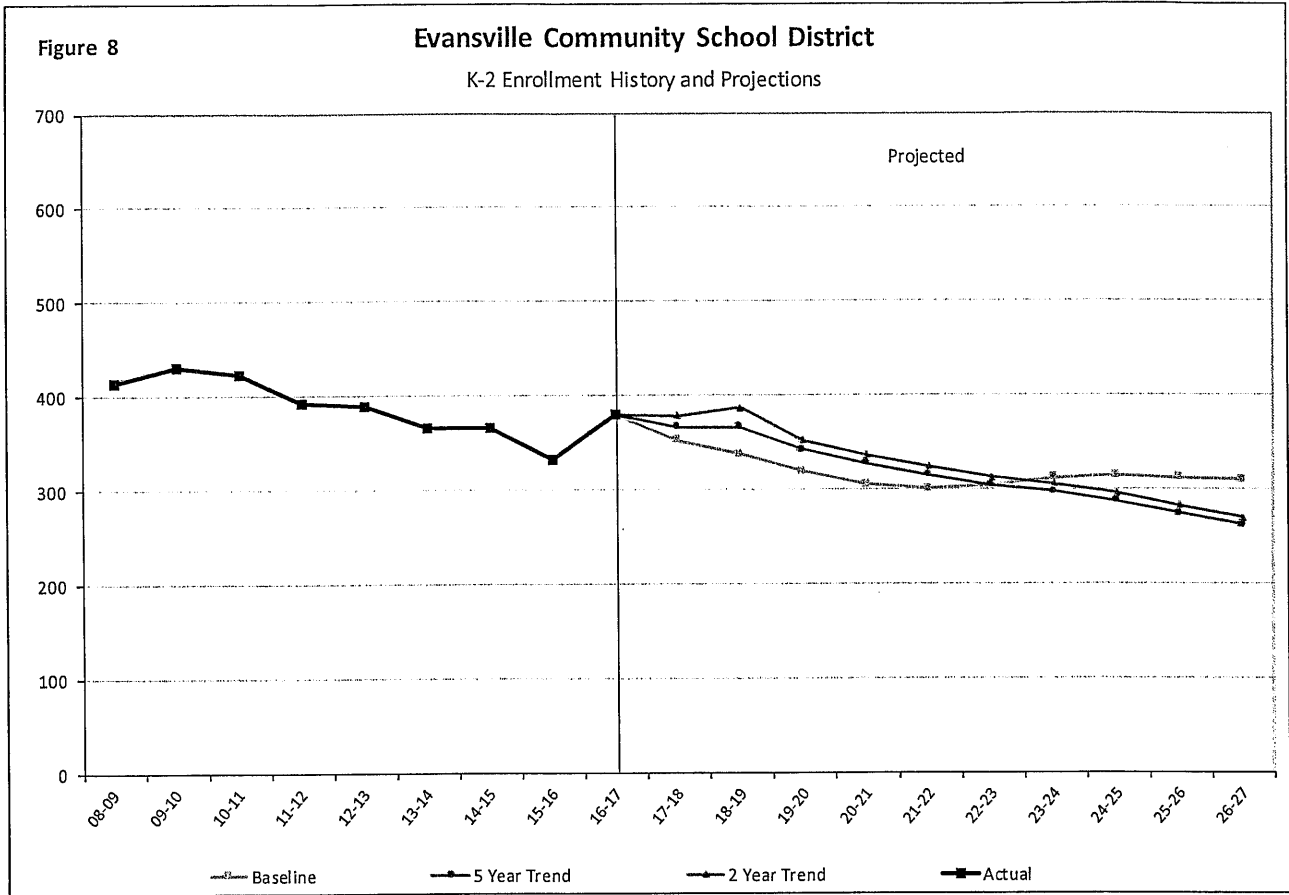


**TABLE 11**  
**Summary of 4K-12 Enrollment Projections**  
 Evansville Community School District

	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Baseline	1,817	1,772	1,731	1,700	1,656	1,614	1,590	1,566	1,516	1,513
5 Year Trend	1,835	1,807	1,782	1,761	1,721	1,679	1,652	1,618	1,556	1,532
2 Year "Trend"	1,864	1,850	1,838	1,829	1,799	1,767	1,748	1,723	1,663	1,643

4K-12 enrollment is 1,849 in 2016/17. All three projections models forecast a decline in enrollment over the next five years, with the 2 Year "Trend" projecting the least amount of enrollment decline. 4K-12 enrollment projections five years from now (2021/22) forecast a range of enrollment from 1,656 to 1,799.



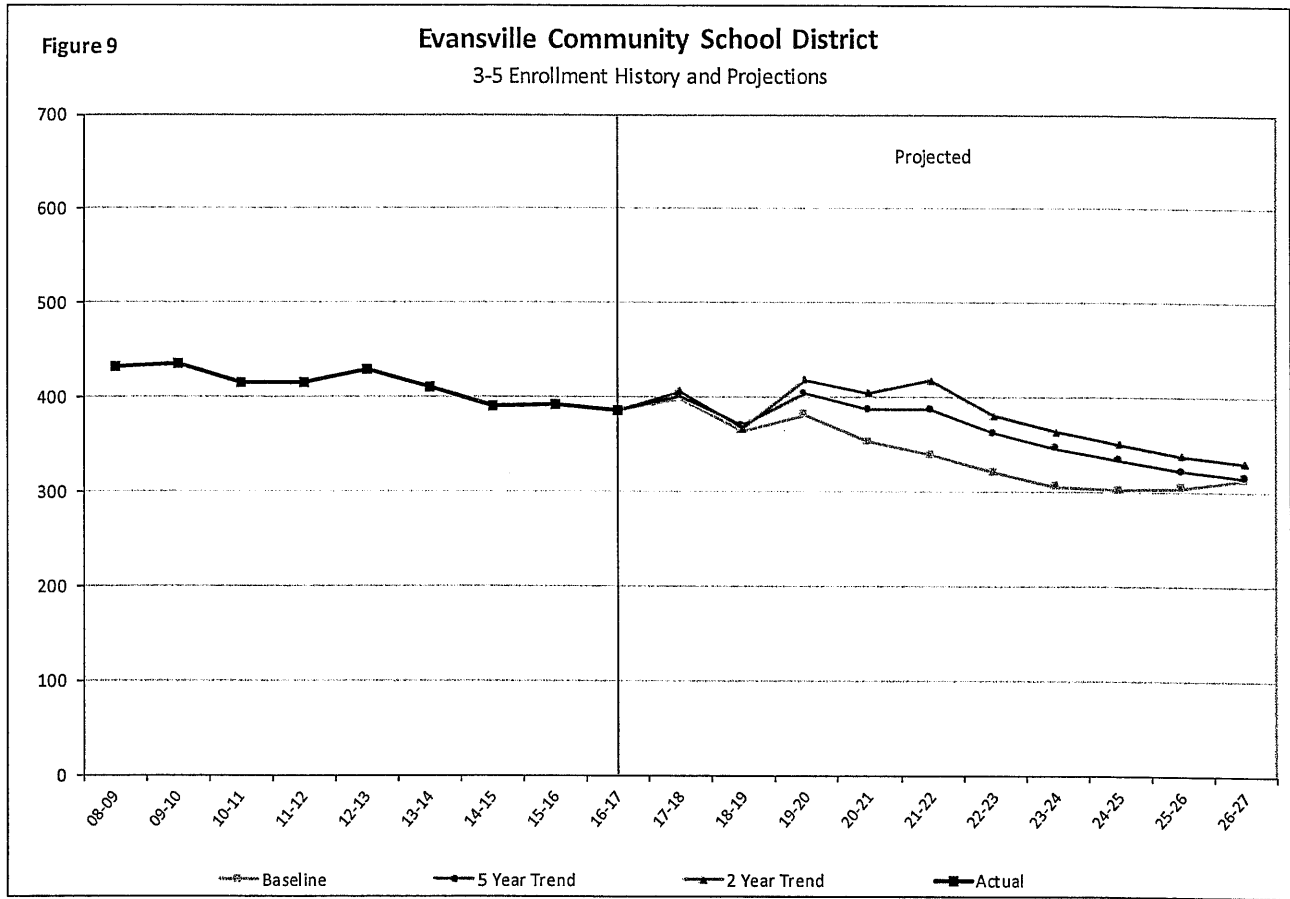


**TABLE 12**  
**Summary of K-2 Enrollment Projections**  
 Evansville Community School District

	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Baseline	352	338	319	305	301	304	312	315	312	310
5 Year Trend	366	366	343	328	315	305	298	288	275	262
2 Year "Trend"	379	387	352	337	324	313	306	296	283	270

Grades K-2 enrollment is 380 in 2016/17. All three projection models forecast a decline in enrollment over the next five years. K-2 enrollment projections five years from now (2021/22) forecast a range of enrollment from 301 to 324.



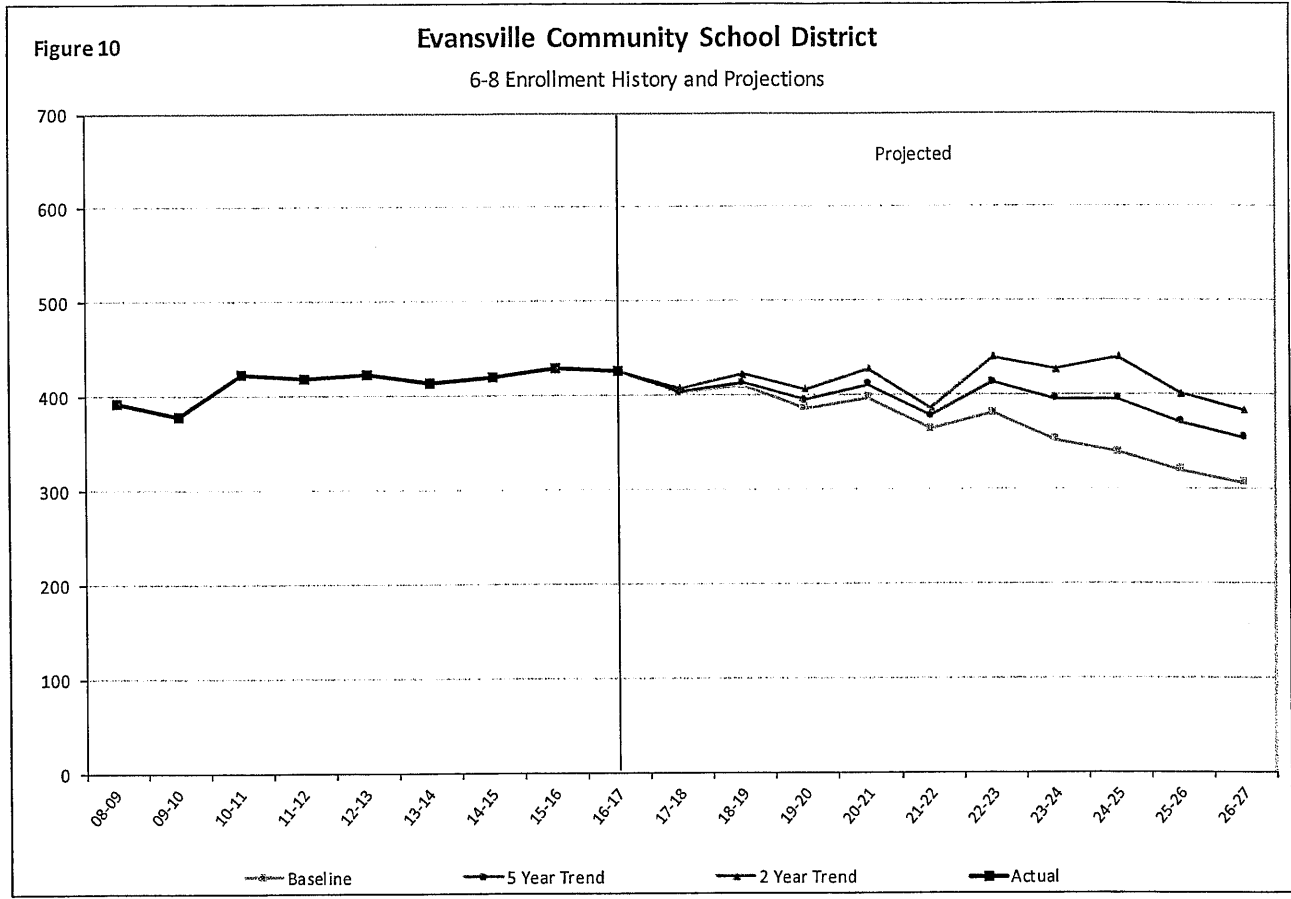


**TABLE 13**  
**Summary of 3-5 Enrollment Projections**  
**Evansville Community School District**

	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Baseline	398	364	382	353	340	321	306	302	305	313
5 Year Trend	402	370	404	387	387	363	346	334	323	315
2 Year "Trend"	406	367	418	405	418	381	364	351	339	331

Grades 3-5 enrollment in 2016/17 is 386. The 2 Year "Trend" model projects enrollment increase, the 5 Year Trend model predicts steady enrollment, and the Baseline model forecasts decreasing enrollment. Grades 3-5 enrollment projections five years from now (2021/22) forecast a range of enrollment from 340 to 418.



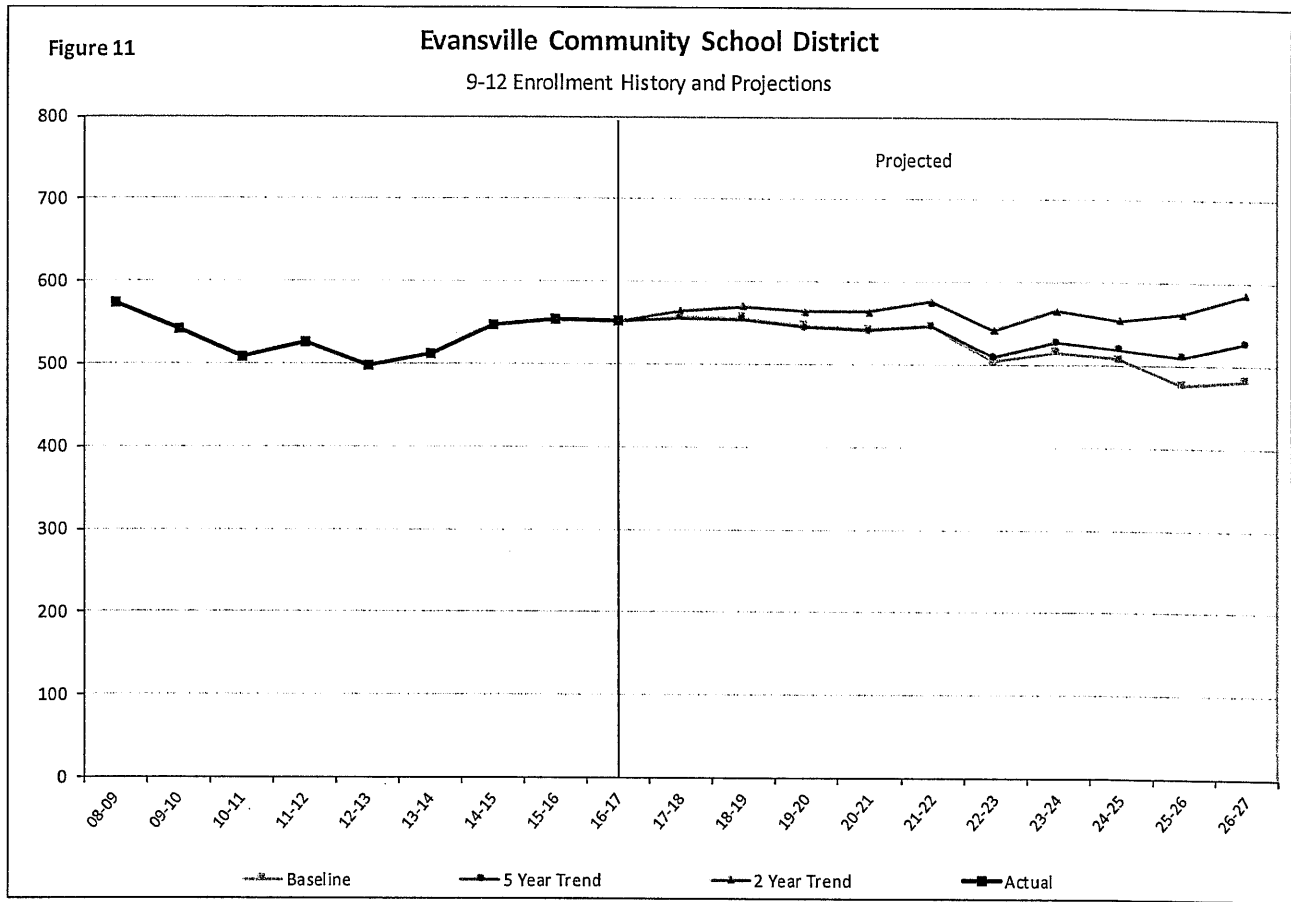


**TABLE 14**  
**Summary of 6-8 Enrollment Projections**  
**Evansville Community School District**

	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Baseline	402	410	386	397	364	381	353	339	320	306
5 Year Trend	404	414	394	411	378	413	395	395	371	354
2 Year "Trend"	408	422	407	427	386	441	427	440	401	383

Grades 6-8 enrollment in 2016/17 is 426. At the middle school grade level, all models project fluctuating but overall decreasing enrollment over the next five years. Grades 6-8 enrollment projections five years from now (2021/22) predict a range of enrollment from 364 to 386.





**TABLE 15**  
**Summary of 9-12 Enrollment Projections**  
**Evansville Community School District**

	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Baseline	558	556	547	543	546	504	515	507	477	482
5 Year Trend	555	554	545	541	546	509	527	519	510	527
2 Year "Trend"	565	570	564	564	576	542	565	554	562	586

Grades 9-12 enrollment in 2016/17 is 552. At the high school level, the 2 Year "Trend" model projects slightly increasing enrollment while the 5 Year Trend and Baseline models project steady enrollment over the next five years. Grades 9-12 enrollment projections five years from now (2021/22) project an enrollment of 546 to 576.



## Conclusions

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These district-level enrollment projections are based on models that incorporate recent past and current demographic information as well as the district's own enrollment data and assumptions about future housing development in the school district area. Because most of the students in the district's schools over the next few years have already been born or are already in school, and because their grade progression from one year to another is highly predictable, the total district-level projections should be viewed as having high accuracy over the next few years. After a few years, and increasingly for the lower elementary grades, actual enrollment figures will likely deviate from these projections by ever increasing amounts. The reason for this is that birth trends, in-migration of pre-school age children, and transfers into the district are more difficult to predict and therefore this makes meaningful incorporation into enrollment projections a challenge. As with nearly all types of forecasts, accuracy in these enrollment projections decreases over time.

In sum, the information provided in this school enrollment projection report points to slightly decreasing enrollment in the Evansville Community School District over the next five years. The 2 Year "Trend" model projects the least amount of enrollment decline. This model overall has higher Grade Progression Ratios than the other two models because of enrollment increases the past two years. The Baseline model predicts decreasing enrollment because of the overall downward enrollment trends the district has experienced over the past ten years. Enrollment in grades K-2 will likely decline over the next couple of years due to low birth rates. For grades 3-5, enrollment will likely fluctuate but remain steady. Enrollment for grades 6-8 are projected to remain fairly steady to slightly decrease. For grades 9-12, the district will likely see steady enrollment over the next five years.

Because the projections found in this report incorporate the consequences of migration to and from the district, any significant and sustained interruption of current or recent past migration patterns will erode these models' accuracy from the initiation point of the new pattern. The various projection models provide a realistic range of migration and transfer effects on the school district. Enrollment growth should be closely monitored for the next few years, and compared with these projections, to determine the trajectory of future growth. This type of monitoring program might help the district to determine which of the models seems to be the most realistic to use for planning purposes.





EVANSVILLE COMMUNITY SCHOOL DISTRICT  
POLICY COMMITTEE MINUTES

The Policy Committee meeting was held Monday, November 27, 2017, at 5:00 pm in the District Board and Training Center.

**Committee Members Present:** Melissa Hammann. Others: Janessa Katzenberger and Michelle Klopp.

**Approve October 2, 2017, Minutes:** Ms. Hammann approved the minutes as presented.

**Old Business:**

Policy #523 – Staff Health and Safety – Policy came back for a second reading after reviewed by Mr. Roth and Ms. Hammann. Policy discussed. Policy to go to the Board for a first reading, for removal.

Policy #523.1 – Employee Physical Examinations - Policy came back for a second reading after reviewed by Mr. Roth and Ms. Hammann. Policy discussed. Policy to go to the Board for a first reading.

Policy #523.11 – Employee Alcohol and Drug Testing - Policy came back for a second reading after reviewed by Mr. Roth and Ms. Hammann. Policy discussed. Policy to go to the Board for a first reading and will be brought back next year for review.

Policy #523.2 – Staff Communicable Diseases - Policy came back for a second reading after reviewed by Mr. Roth and Ms. Hammann. Policy discussed. Policy to go to the Board for a first reading.

Policy #523.3 – Employee Assistance Program - Policy came back for a second reading after reviewed by Mr. Roth and Ms. Hammann. Policy discussed and revised. Policy to go to the Board for a first reading.

Policy #523.5 – Staff Protection - Policy came back for a second reading after reviewed by Mr. Roth and Ms. Hammann. Policy discussed and revised. Policy to go to the Board for a first reading as #523.4.

**New Business:**

Policy #830 – Use of School Facilities, Grounds, and Equipment – Policy came forward from Administrators with suggested changes. Policy discussed. Policy to come back to Policy for further discussion.

Policy #343.3 – Online Learning/Virtual School Program – Policy came forward from Administrators with suggested changes. Policy discussed. Committee does not agree with suggested changes. Policy to go to the Board for a first reading.

Policy #411.3 – Prohibition of Student Bullying – Policy came forward from Administrators with suggested changes. Policy discussed. Committee does not agree with suggested changes. Policy to come back to Policy for further discussion.

Policy #527 – Staff Complaints – Policy came forward from Administrators with suggested changes. Policy discussed. Policy to go to the Board for a first reading.

Policy #411 – Equal Educational Opportunity – Policy came forward from Administrators with suggested changes. Policy discussed and revised. Policy to go to the Board for a first reading.

Policy #411.4 – McKinney-Vento Homeless Assistance Act Title X – New policy came forward from Administrators. Policy discussed. Policy covered in #411, so no need for this policy.

Policy #411.5 – Ensuring the Educational Stability of Children in Out-Of Home Care (Foster Care) – New policy came forward from Administrators. Policy discussed and revised. Policy will go to the Board for a first reading as #411.4.

**Set Next Meeting Date:** The next meeting will be Tuesday, December 19, 2017, at 5:00 pm.

**Adjourn:** Ms. Hammann adjourned the meeting.

Submitted by Kelly Mosher, District Administrative Assistant

Approved: \_\_\_\_\_ Dated: \_\_\_\_\_ Approved: 12/19/17  
Melissa Hammann, Chair

Unapproved minutes

**Not Required – SUGGESTION TO REMOVE BY WASB/ADMIN TEAM**

**STAFF HEALTH AND SAFETY**

The Evansville Community School District is committed to providing its staff with a safe environment in which to work and will strive to protect all persons from physical and/or psychological abuse. Violent behavior of any kind or threats of violence, either direct or implied, are prohibited on District property and at District-sponsored events. The District will not tolerate such conduct from its employees, former employees, contractors, students, or visitors.

An employee who is the victim of violence, believes he/she has been threatened with violence, or witnesses an act or threat of violence toward anyone else is to notify the building principal or supervisor immediately, and steps are to be taken at once to protect the safety of that person. . These rules shall be written to assure the protection of all students and staff and authorize appropriate disciplinary measures. For students, detailed rules are contained in student handbooks in the Code of Conduct.

Courteous behavior is expected of all students, all school personnel, and any other person visiting the schools. Neither students nor staff shall be subjected to aggressive, intimidating, or abusive behavior by other students, other staff, or other school patrons, including parents.

Physical abuse, threatening behavior and/or aggression are serious matters and may result in immediate contact with law enforcement.

Verbal abuse of teachers or other school personnel, insubordination to school personnel, profanity, vulgarity, and defiance of rules will not be permitted.

The District will investigate all complaints filed and may investigate in other situations where no complaint was filed but was brought to the District's attention. Retaliation against a person who makes a good-faith complaint regarding violent behavior or threats of violence made to him/her is also prohibited.

Any instance of physical abuse, threatening behavior or aggression substantiated by the building principal or designee will result in disciplinary action. Consequences for physical and/or psychological abuse may include a conference with those involved, removal from the school, contact with law enforcement or another response selected to match the severity of the offense.

When investigating staff complaints about a student, with special education needs, a plan will be developed which may include adjustments to the student's Individual Education Plan (IEP) and strategies to minimize physical harm to others.

Approved: December 8, 1986

Revised: January 10, 2005

523.1

Revised: August 13, 2012

Revised:

1<sup>st</sup> Reading: 12/11/17

## EMPLOYEE PHYSICAL EXAMINATIONS

### **Pre-Employment Requirements**

~~Prior to employment with the Evansville Community School District, the Board of Education requires prospective employees to pass a physical examination, including a standard tuberculin test or chest x ray, as required by state law. Evidence is necessary that employees are of sound health, sufficient to perform the essential functions of their assignment, to make binding the offer of employment or the initial contract, as applicable with the District. The District will arrange for a pre-employment examination, through a medical provider determined by the District, the cost of which will be billed to the District. The designated provider must complete the necessary forms certifying that the individual is physically suitable for employment.~~

### **Current Employee Requirements**

~~At intervals deemed appropriate by the Board, employees may be asked to have a physical examination, including a standard tuberculin test or chest x ray. In accordance with state law, pphysical examinations, including tuberculin tests, shall not be required of any employee who files with the Board an affidavit setting forth that he/she depends exclusively upon prayer or spiritual means for healing in accordance with the teachings of a bona fide religious sect, denomination or organization and that the employee is, to the best of the employee's knowledge and belief, in sound health and that the employee claims exemption from the physical examination on these grounds. No employee may be discriminated against by reason of filing such affidavit.~~

~~The District may also require a physical and/or mental examination at the expense of the District where reasonable doubt arises concerning the current health of the employee, or his/her ability to sufficiently perform the essential functions of the job consistent with the limitations imposed by applicable state and federal law. Failure to comply with this request, or failure to provide a physician's certification of sufficiently sound health to perform duties assigned, may result in discipline up to and including discharge/termination.~~

## STAFF PHYSICAL EXAMINATIONS

**Prior to employment with the Evansville Community School District, the Board of Education requires prospective employees to pass a physical examination, including a standard tuberculin test or chest x-ray, as required by state law. Evidence is necessary that employees are of sound health, sufficient to perform the essential functions of their assignment, to make binding the offer of employment or the initial contract, as applicable with the District. The District will arrange for a pre-employment examination, through a medical provider determined by the District, the cost of which will be billed to the District. The designated provider must complete the necessary forms certifying that the individual is physically suitable for employment.**

**An employee may be exempt from the physical examination requirement for religious reasons if an affidavit has been filed with the Evansville Community School District Board of Education claiming such exemption. The Board may, however, require a physical examination if there is reasonable cause to believe that such an employee is suffering from an illness detrimental to the health of students. No employee shall be discriminated against by reason of his/her filing of an affidavit.**

**The District shall pay costs for required physical examinations in accordance with state law.**

**Staff physical examination forms shall be maintained in a separate file from other personnel records, and shall be treated as confidential medical records. Only the following individuals shall have access to such information:**

- 1. Supervisors may be informed regarding necessary restrictions on the work or duties of the employee and necessary accommodations.**
- 2. First aid and safety personnel may be informed, when appropriate, if an employee has a disability, which might require emergency treatment.**
- 3. Governmental officials investigating compliance with the Americans with Disabilities Act shall be provided relevant information on request.**

Legal Ref.: Sections 103.15 Wisconsin Statutes (Restrictions on Use of HIV Test)  
118.25 (Health Examinations)  
121.25(3) (Vehicle, Operator and Driver Requirements)  
Americans with Disabilities Act of 1990  
Americans with Disabilities Amendments Act of 2008

**Local Ref.: Policy #523.2 – Staff Communicable Diseases**

**Mandated Policy – To be reviewed again in one year also**

EMPLOYEE ALCOHOL AND DRUG TESTING

**Reasonable Suspicion Testing**

All employees shall be required to undergo alcohol and drug testing at any time the Evansville Community School District has reasonable suspicion to believe that the employee has violated the District's policy concerning alcohol or drugs. Such alcohol or drug testing may be conducted when there is reasonable suspicion to believe that the employee has used or is using drugs or alcohol prior to reporting for duty, or while on duty, or prior to or while attending any District function on or off District property. The District's determination that reasonable cause exists must be based on specific, contemporaneous, accurate observations concerning the appearance, behavior, speech or body odors of the employee.

Reasonable suspicion shall not include an employee's lawful use of lawful products, where such use has no reasonable connection or nexus to the employee's work-related responsibilities or obligations under District policy.

**Consequence for Violation**

Employees who violate the District's policies or rules regarding alcohol, or drug use and employees who refuse to consent to testing shall be subject to disciplinary sanctions. Such sanctions may include referral to drug and alcohol counseling or rehabilitation programs or employee assistance programs, discipline or discharge from employment with the District, and referral to appropriate law enforcement officials for prosecution.

- No employee who drives or operates a district vehicle shall consume an illegal drug, be under the influence of an illegal drug, or have any detected presence of an illegal drug, while on duty, or operating or in physical control of a school vehicle, or while performing any safety-sensitive function.
- No employee who drives or operates a district vehicle shall consume an intoxicating beverage, regardless of alcoholic content, be under the influence of an intoxicating beverage, or have any measured alcohol concentration or any detected presence of alcohol, while on duty, within four hours before going on duty or operating or in physical control of a school vehicle, or while performing any safety-sensitive function.
- No employee who drives or operates a district vehicle shall be on duty, or operate or be in physical control of a school vehicle, or perform any safety-sensitive function while in possession of an intoxicating beverage (including medications which contain alcohol) regardless of its alcoholic content.

~~This policy is not intended to prohibit the use of medication legally prescribed by a licensed physician, who is familiar with the driver's medical history and specific safety-sensitive duties, and who has advised the driver that the medication will not adversely affect his/her ability to operate a motor vehicle. Medications prescribed for someone other than the driver, however, will not be considered lawfully used when taken by the driver under any circumstances.~~

Accordingly, all such employees are subject to, reasonable suspicion, random, post-accident, return-to-duty and follow-up testing. Any employee who violates the District's policies or rules regarding alcohol or drug use and employees who refuse to consent to testing shall be subject to disciplinary sanctions. Such sanctions may include referral to drug and alcohol counseling or rehabilitation programs or employee assistance programs, discipline or discharge from employment with the District, and referral to appropriate law enforcement officials for prosecution.

Legal Ref.: Section 111.35 Wisconsin Statutes (Use or Nonuse of Lawful Products)  
Drug-Free Workplace Act of 1988. 41 U.S.C. Ch. 10

Local Ref.: Policy #522.1 – Alcohol and Drug-Free Workplace  
Policy #523.3 – Employee Assistance Program

## STAFF COMMUNICABLE DISEASES

~~The Evansville Community School District will cooperate with state and/or county public health agencies in establishing and maintaining appropriate health standards for the school environment, promoting the good health of staff and educating staff in disease prevention methods and sound health practices.~~

~~If there is reasonable cause to believe that an employee has a communicable disease that could be detrimental to the health of the employee or others in the school environment, the District Administrator, or designee, may require the employee to submit to a physical examination. A physician's statement indicating whether the employee is in suitable condition to continue working may be required.~~

~~The District recognizes that employees with communicable diseases may wish to continue to engage in as many of their normal pursuits as the condition permits, including work. Employees must meet acceptable performance standards, and provide medical evidence that indicates that their conditions are not a threat to themselves or others.~~

~~The District recognizes that an individual's health status is personal and private. The District will handle information regarding employees with suspected or confirmed communicable diseases in accordance with state and federal laws concerning confidentiality.~~

**The Evansville Community School District, pursuant to federal, state and local laws and regulations, and in cooperation with state and local public health agencies shall establish and maintain appropriate health standards regarding cases of known or suspected communicable disease, as well as the reporting of disease and disease control.**

**In an effort to promote the good health of students and staff, the District will provide educational opportunities to students, staff, and parent(s)/guardian(s) regarding measures that can be taken to reduce the risk of contracting or transmitting communicable diseases at school and school-sponsored activities.**

**It is the District's intention to minimize interruptions to learning caused by communicable disease. Guidelines for inclusion or exclusion from school of students with communicable disease shall consider the educational implications for the student and others with whom he/she comes in contact.**

**Individuals may be excluded from school and/or school-related activities if they are suspected of or diagnosed as having a communicable disease, as defined by the Wisconsin Department of Health Services, that poses a significant health risk to others or that renders them unable to adequately perform their jobs or pursue their studies.**

**The Wisconsin Department of Health Services (DHS) chart "Wisconsin Childhood Communicable Diseases" is available on the Wisconsin DHS website. It shall serve as a reference for the District's response to communicable diseases. The chart will be available in school health offices.**



**In recognition that an individual's health status is personal and private, the District shall handle information regarding staff with suspected or confirmed communicable diseases in accordance with state and federal laws and District policies and procedures regarding confidentiality of staff and records, while at the same time complying with applicable public health reporting requirements.**

Legal Ref.: Sections 103.15 Wisconsin Statutes (Restrictions on Use of an HIV Test)  
111.34 (Disability: Exceptions and Special Cases)  
118.125 (Pupil Records)  
118.13 (Pupil Discrimination Prohibited)  
118.195 (Discrimination Against Handicapped Teachers Prohibited)  
118.25 (Health Examinations)  
121.02(1)(i) (School District Standards)  
146.82 (Confidentiality of Patient Health Care Records)

HIPAA

**Local Ref.: Policy #453.3 – Communicable Diseases**

**Policy #347 – Student Records**

**Policy #347 Rule – Procedures for the Maintenance and Confidentiality of  
Student Records, Administrative Rule**

Revised: ~~April 11, 2005~~  
Revised: August 15, 2005  
Revised: July 9, 2012  
Revised:  
1<sup>st</sup> Reading: 12/11/17

523.3

## EMPLOYEE ASSISTANCE PROGRAM

~~Implementation of the Employee Assistance Program (EAP) policy reflects the concern of the Evansville Community School District for its employees who may be having trouble, whether it be alcohol, drugs, financial, legal, marital, family, physical, emotional or other.~~

~~The District shall provide an employee assistance program (EAP), which is a confidential, voluntary work-site program to assist employees affected by behavioral, medical or productivity concerns or problems. Up to three contacts per category or issue with an EAP assessor/representative are to be provided to all staff and their family members with no direct cost to the employee.~~

~~Referrals, whether self or supervisor suggested, shall be handled in a confidential manner. Employees seeking assistance through the EAP must be assured that their employment status will not be jeopardized by the fact of their seeking such assistance. In instances where it is necessary, accrued sick leave, vacation time or leave of absence will be granted for treatment or rehabilitative counseling or other services as may be necessary, on the same basis as is granted for ordinary health.~~

~~When an employee's performance or attendance is unsatisfactory, it will be called to his/her attention by the supervisor. If unsatisfactory performance or attendance problems continue, the supervisor will discuss the problem privately with the employee. If it appears that the employee cannot or will not improve his/her performance or attendance, the employee shall be referred, to the EAP where a referral to someone who is professionally trained to diagnose and assist in the resolution of issues will be made.~~

~~If the employee refuses the offer of help and job performance or attendance problems continue, the employee may be subject to suspension or dismissal.~~

~~Participation in the EAP does not relieve the employee's responsibility to perform the essential functions of his/her position at a reasonable level of competence.~~

**The Evansville Community School District Board of Education is concerned with the general welfare of its employees and how it affects them as a person as well as how the employee's well-being influences their work performance. The Board recognizes that problems of a personal nature can have an adverse effect on an employee's job performance. It also recognizes that most problems of a personal nature can be dealt with successfully when identified early and help is sought.**

**Therefore, the District shall make available to all employees an Employee Assistance Program designed to deal with the broad range of problems of a personal nature that interfere with an employee's work performance (i.e., alcohol or other chemical dependency, medical, behavioral/emotional and other problems, such as physical, psychological, marital,**

financial, and legal problems, involving either the employee or a member of their immediate family that interfere with the employee's job performance). The overall objective of the Employee Assistance Program shall be to reduce problems in the work force and to retain valued employees. The purpose of the Employee Assistance Program shall be to provide pertinent services through arrangements with an outside counseling resource.

The program shall be available to all contracted employees except temporary employees of the District with a problem of a personal nature that interferes with their work performance and their families. The program shall provide problem assessment, short-term counseling and referral. Costs for these services shall be covered by the District. If costs are incurred for other services that are not covered by insurance or other benefits, those costs shall be the responsibility of the employee.

Such a program must protect the privacy of the individual concerned to the extent permitted by law, and, if it is to achieve its objectives, employees seeking assistance through the program must be assured that participation in the program shall not jeopardize their job security, promotional opportunities or reputation.

This program will operate within the following guidelines:

1. The program will be voluntary and confidential.
2. A request by an employee for help from the Employee Assistance program will not be considered in any evaluation of the employee's job performance. However, all employees are responsible for acceptable job performance at all times, whether or not they participate in the program.
3. A referral to the Employee Assistance Program will be made only at the employee's request. A supervisor may recommend, at any time, that the employee consider such a referral.
4. Each individual employee participating in the program shall determine the information to be shared, if any, with the employer, by a signed release of information form. All diagnostic and treatment records will be maintained solely by the referral and treatment agencies to ensure client confidentiality.

Legal Ref.: Sections 146.81-146.83 (Health Care Records: Definitions; Confidentiality of Patient Health Care Records; Access to Patient Health Care Records) Americans With Disabilities Act of 1990, as amended

Local Ref.: Policy #522.1 – Alcohol and Drug-Free Workplace  
Policy #523.11 – Employee Alcohol and Drug Testing

Approved: July 30, 2012  
Revised:  
1<sup>st</sup> Reading:

523.5 523.4

## STAFF PROTECTION

The Evansville Community School District is committed to providing its ~~staff~~ **employees** with a safe environment in which to work. Violent behavior of any kind or threats of violence, either direct or implied, are prohibited on District property and at District sponsored events. The District will not tolerate such conduct from its employees, former employees, contractors, visitors, or students.

~~Any member~~ **An employee** who is a victim of violence, believes he/she has been threatened with violence, or witnesses an act or threat of violence toward anyone else shall make a report in accordance with Employee Harassment policy. The District will investigate all complaints filed and may investigate in other situations where no complaint was filed but was brought to the District's attention. Retaliation against a person who makes a good-faith complaint regarding violent behavior or threats of violence made to him/her is also prohibited.

~~Any staff member~~ **An employee** who exhibits violent behavior shall be subject to disciplinary action up to and including ~~discharge~~ **termination** and may also be referred to law enforcement.

Local Ref.: Policy #512 - Employee Harassment  
**Employee Handbook**



NEW COURSE PROPOSAL

Date: 10/9/17

Department Chairperson/Building Coordinator: Cindy Zblewski/Amanda Leahy

Department: Music

Building: Evansville High School

Proposed Course Title: Beginning Class Piano

Grade Level: 9-12

Course Length: 1 semester

Credits: .5

Requirement/Elective: Elective

Meeting Frequency: every other day

Anticipated Enrollment: 5-12

Prerequisites: none

Review & Discuss Within the Building Between Departments  
Comments:

Date: 10-02-17

APPROVAL

Principal's Approval:

Date: 10-15-17

Comments:

Director of Instruction/District Administrator's Approval:

Date: 10/17/17

Comments:

Board of Education Approval:

Date:

Comments:

I. COURSE INFORMATION

A. Rationale for Course: (Provide a brief description of student/school needs/purpose of course, benefits, and anticipated student outcomes.)

By adding this extra course, students will have the opportunity to gain rudimentary piano, music notation, and music theory skills. Students will work cooperatively to play in an ensemble and develop effective practice techniques. Students will listen to and learn about important pianists, composers, and compositions across a variety of genres and historical periods. Students will compose their own music using Finale Notation.

Adding this course to our curriculum will enhance the knowledge and abilities of current music students, but it will also give students who are not already participating in our performing ensembles an opportunity to engage with and learn about music in our school. It will begin to bridge the gap between current music students and non-music students. Participation in music is deeply satisfying to many students, and students often build emotional, social, and cognitive connections through music that they don't in other academic areas. Though the study of music in itself is beneficial, the effects of studying music and/or playing a musical instrument on a person's cognition is well documented.

B. Course Description: Short descriptive paragraph highlighting the major focus of course. To be used for course offering catalog.

Beginning Class Piano is for students who wish to develop basic piano skills. Students will receive individual and group instruction on piano technique, music notation, and music theory. No experience or prerequisites necessary.

C. Course Outline: Attach course outline which includes the major topics and concepts.

D. Materials & Resources: Include text, computer/technology tools, and supplementary information.

Text: Alfred's Basic Adult All-In-One Course, Book 1

Technology Tools: Finale Music Notation, recording program (Audacity or similar), Music Theory apps (Perfect Ear, Music Theory, or similar), Google Classroom

Supplementary Text: Alfred's Essential Music Theory

Supplementary recordings/readings found online

E. Instructional Methods: Check applicable ones and explain wherever necessary. Which of these are used: Check with "X"

- |  |  |   |
|--|--|---|
| <input checked="" type="checkbox"/> Lectures                 | <input checked="" type="checkbox"/> Demonstrations | <input type="checkbox"/> Field Trips                |
| <input checked="" type="checkbox"/> Discussions              | <input checked="" type="checkbox"/> Term Papers    | <input checked="" type="checkbox"/> Check Quizzes   |
| <input type="checkbox"/> Special Reports                     | <input checked="" type="checkbox"/> Extra Reading  | <input type="checkbox"/> Individual Study Contracts |
| <input checked="" type="checkbox"/> Laboratory<br>(Hands-On) | <input checked="" type="checkbox"/> AV Materials   | <input type="checkbox"/> Other                      |

F. Student Assessment Procedures:

Students will be asked to demonstrate the techniques and skills taught in class through individual playing exams. Students will be assessed using rubrics for each playing exam. Students will take written quizzes to assess their knowledge of theory concepts. Students will compose music in class and perform their compositions to synthesize their knowledge and skills. Research papers and written projects will allow students to explore important composers, musicians, piano works, and historical concepts and demonstrate their learning.

G. Financial Impact: *Provide an explanation of projected costs for personnel, materials, and equipment for subsequent years when the proposal is fully implemented.*

No new personnel and minimal materials will be needed to implement this course. The biggest investment over time would be to acquire additional digital pianos. Ideally, each student in the class would have their own digital piano to use during class; digital pianos do not need to be tuned, and students can plug in headphones and practice individually. Our school owns two digital pianos, and two more would be sufficient for the near future. Depending on the enrollment of the class, we'd be able to manage 10-12 pianos total. These pianos would also be used for Solo and Ensemble rehearsals and performances and by students during class or on their own time.

Alternatively, students can share pianos during class instruction time; two students per piano is doable, and students would still be able to participate in group piano activities, although in a more limited way. During individual practice/assessment time, students would still have access to their own piano, whether it be a digital piano in the classroom area or an acoustic piano in a practice room.

H. Financial Impact: (First Year)

<u>Added Personnel</u>	How Many		Approx. Cost	Total Cost
Professional	<u>  0  </u>		\$ <u>          </u>	\$ <u>  0  </u>
Support Staff	<u>  0  </u>		\$ <u>          </u>	\$ <u>  0  </u>
<u>Instructional Resources</u>				
Textbooks	<u> 12 </u>	@	\$ <u> 17 </u>	\$ <u> 204 </u>
Supplies				\$ <u>          </u>

Technology/Equipment Needed:

List/Cost:	4 Pianos	@	\$2000 <u>      </u>	=	\$8000 <u>      </u>
	4 Dollies	@	\$400 <u>      </u>	=	\$1600 <u>      </u>
	4 Headphones	@	\$40 <u>          </u>	=	\$160 <u>          </u>

Curriculum/Course Development Time: (ex. Summer Curriculum Time)

Hours of time needed      0      @      \$20/hour/teacher =      \$\_0\_\_\_\_\_.

- I. Explain how this new course will correlate with Wisconsin State Academic Standards, Common Core State Standards, Next Generation Science Standards and/or district remediation/acceleration plans.

Currently, Evansville High School has no courses that fall under the category of Guitar/Keyboard/Harmonizing Instruments, and according to the National Association for Music Education, this course as proposed would help us reach the “Basic” level for students’ opportunity to learn.

This class would reach the following 2014 Music Standards:

**MU:Cr1.H.5a:** Generate melodic, rhythmic, and harmonic ideas for simple melodies (such as two-phrase) and chordal accompaniments for given melodies.

**MU:Cr2.H.5a:** Select, develop, and use standard notation or audio/video recording to document melodic, rhythmic, and harmonic ideas for drafts of simple melodies (such as two-phrase) and chordal accompaniments for given melodies.

**MU:Cr3.1.H.5a:** Apply teacher-provided criteria to critique, improve, and refine drafts of simple melodies (such as two-phrase) and chordal accompaniments for given melodies.

**MU:Cr3.2.H.5a:** Share final versions of simple melodies (such as two-phrase) and chordal accompaniments for given melodies, demonstrating an understanding of how to develop and organize personal musical ideas.

**MU:Pr4.1.H.5a:** Describe and demonstrate how a varied repertoire of music that includes melodies, repertoire pieces, and chordal accompaniments is selected, based on personal interest, music reading skills, and technical skill, as well as the context of the performances

**MU:Pr4.2.H.5a:** Identify prominent melodic and harmonic characteristics in a varied repertoire of music that includes melodies, repertoire pieces, and chordal accompaniments selected for performance, including at least some based on reading standard notation.

**MU:Pr4.3.H.5a:** Demonstrate and describe in interpretations an understanding of the context and expressive intent in a varied repertoire of music selected for performance that includes melodies, repertoire pieces, and chordal accompaniments

**MU:Pr5.1.H.5a:** Apply teacher-provided criteria to critique individual performances of a varied repertoire of music that includes melodies, repertoire pieces, and chordal accompaniments selected for performance, and apply practice strategies to address performance challenges and refine the performances

**MU:Pr6.1.H.5a:** Perform with expression and technical accuracy in individual performances of a varied repertoire of music that includes melodies, repertoire pieces, and chordal accompaniments, demonstrating understanding of the audience and the context.

**MU:Re7.1.H.5a:** Demonstrate and describe reasons for selecting music, based on characteristics found in the music based on connections to interest, purpose, or personal experience

**MU:Re7.2.H.5a:** Demonstrate and explain, citing evidence, the use of repetition, similarities and contrasts in musical selections and how these and knowledge of the context (social or cultural) inform the response.

**MU:Re8.1.H.5a:** Identify interpretations of the expressive intent and meaning of musical selections, referring to the elements of music, context (personal or social), and (when appropriate) the setting of the text

**MU:Re9.1.H.5a:** Identify and describe how interest, experiences, and contexts (personal or social) affect the evaluation of music.



- J. Provide a timeline for the completion of core and individual curriculum maps for this course. Who will complete the curriculum maps?

The curriculum course map will be completed by Spring 2018, ready to implement the following fall. Amanda Leahy will complete the map with collaboration with other music department colleagues.

## II. OTHER PERTINENT INFORMATION

- A. This course will be: (*please check one*)  
 an addition to the department's offering  
 a replacement for
- B. This course will require (*please check the appropriate spaces*):  
 the use of a text previously adopted and in use  
 the adoption of a new textbook/resources
- C. This course will require (*please check appropriate spaces*)  
 specialized organization of teacher time  
 specialized room arrangement or equipment (*explain below*)  
 specialized student grouping or sectioning  
 curriculum planning time

We would convert the middle area between the band and choir rooms into a piano lab with digital pianos.

- D. To what extent will this curriculum change the need for teacher preparation each semester?

No additional time would be needed.

- E. To what extent does this course conflict with the content and/or student availability of other courses in your department?

It does not conflict content-wise with other courses in the department. It will complement and enhance student learning in other music courses. It will not change the availability of other courses in the department as long as it is not scheduled against other music course offerings.

- F. To what extent does this course conflict with courses offered in other departments?

I would expect it to conflict with other classes, but since it is offered as an elective, it should not interfere with required courses.

- G. What course(s) would be deleted if this curriculum change is adopted?

None.

- H. This proposed course must be discussed with other members of your department prior to submitting this form. (*Describe briefly the outcome of these discussions.*)

Keri Krebsbach and I have discussed this numerous times and feel that it would be advantageous for both current music students and students that do not have any connections with our department. Meghann Proper and I have discussed how this can be an asset to choir students in particular because they will be able to learn their music more independently. Cindy Zblewski suggested contacting teachers in surrounding districts who offer piano instruction like Big Foot High School and schools in the Madison Metropolitan School District. David Olson of Big Foot High School has offered to share some opinions and tips regarding implementing a class.

- I. If approved, this course will begin: Fall 2018 (*semester/year*)

Class Piano 1  
Evansville High School  
Amanda Leahy, instructor

- Course description: Students will work individually and in groups to learn about, practice, and develop fundamental piano skills. Also included in this course will be basic music theory and notation exercises and brief introductions to major piano works and composers.
- Text
  - Alfred's Adult All-in-One Piano Course, Level One
  - Alfred's Essentials of Music Theory
- Software/Websites
  - Finale 2014
  - Teoria (teoria.com)
- Other materials
  - Pencil (no pens allowed anytime)
  - A Notebook
  - A Folder or Binder
- GRADES
  - Grades will be based on POINTS and PERCENTAGES.
  - 40% Playing exams
  - 40% Written quizzes
  - 20% Projects/Papers
- Enduring Understandings
  - Students will develop basic piano skills
  - Students will identify effective practice techniques
  - Students will understand basic music theory and notation concepts
  - Students will develop appreciation for composers and major piano works
  - Students will work collaboratively to play in an ensemble
- Outline of Topics/Concepts
  - Posture/hand position/finger numbers
  - How the piano works: notes/keys, dynamics
  - Reading music/notation: staff, clefs, rhythm, pitch, measures, time signatures, key signatures, dynamics, ties, flats, sharps, naturals, articulations
  - Intervals, scales and chords
  - Simple songs in C position/G position
  - Practice techniques
  - Finale Notation Software
  - Composing simple melodies
  - Composing melodies with accompaniment
  - Playing as an ensemble
  - Musical styles and genres
  - Historical figures in piano composition and performance
  - Major works for piano



NEW COURSE PROPOSAL

Date: 9/7/2017

Department Chairperson/Building Coordinator:

Department: Social Studies

Building: Evansville High School

Proposed Course Title: AP Psychology

Grade Level: 11/12

Course Length: One School Year

Credits: .5

Requirement/Elective: Elective

Meeting Frequency: A or B day throughout year

Anticipated Enrollment: 25-30

Prerequisites: Civics & Society, Junior+ Standing

Review & Discuss Within the Building Between Departments Date: 10/09

Comments: Discussion was supportive of creation of the curriculum to enhance both the course offerings available to students from the Social Studies Dept. as well as to expound on the introduction to psychology the students receive as part of their Civics & Society course requirement. The Social Studies Dept. thinks this, as well as a proposal to offer AP World History, would be well received by students who are otherwise forced to turn to online course offerings to supplement their learning.

APPROVAL

Principal's Approval:

Date: 10-15-17

Comments:

Director of Instruction/District Administrator's Approval:

Date: 10/17/17

Comments:

Board of Education Approval:

Date:

Comments:

## I. COURSE INFORMATION

- A. Rationale for Course: (Provide a brief description of student/school needs/purpose of course, benefits, and anticipated student outcomes.)

*As a Social Studies elective, AP Psychology would serve to supplement the course offerings of the department. Currently, there are 22 students taking AP Psychology online at this school. Many of the previous year's students did not take the AP test or scored 2 or lower on the test. By offering this course in a classroom setting, we would be able to bring money back into the school district, have hands on access to students to improve weaknesses in their understanding and allow them to have a much better chance of attaining college credit for their efforts. It is anticipated that we would increase the number of students taking the AP Psychology exam to 5/6<sup>th</sup> of the class roster and increase the average score from 2 to 3 (passing) in the first year. Psychology, as a class, has proven extremely popular in many surround school districts with Oregon HS offering 5 AP Psychology classes in a 9 period day, for example, while Jefferson HS and McFarland each offer 3 AP Psychology classes.*

- B. Course Description: Short descriptive paragraph highlighting the major focus of course. To be used for course offering catalog.

The purpose of the AP Psychology course is to "introduce students to the systematic and scientific study of the behavior and mental processes of human beings and other animals. Students are exposed to the psychological facts, principles, and phenomena associated with each of the major subfields within psychology. They also learn about the ethics and methods psychologists use in their science and practice (AP Psychology Course Description 2014)." Students should leave the course being able to think critically and to use the scientific method to effectively evaluate information.

A variety of assessments will be used to determine understanding of concepts. Through the use of lectures, class discussions, experiments and demonstrations, students will practice developing their skills as scientists and psychologists. Additionally, students should feel prepared and confident in their ability to be successful on the AP Psychology Exam after taking this course.

- C. Course Outline: Attach course outline which includes the major topics and concepts.

- I. History /Approaches
- II. Research Methods
- III. Biological Bases of Behavior
- IV. Sensation/Perception
- V. States of Consciousness
- VI. Learning
- VII. Cognition
- VIII. Motivation/Emotion
- IX. Developmental Psychology
- X. Personality

- XI. Testing and Individual Differences
- XII. Abnormal Psychology
- XIII. Treatment of Psychological Disorders
- XIV. Social Psychology

See attached\*

- D. Materials & Resources: *Include text, computer/technology tools, and supplementary information.*

**Textbook**

Psychology for High School by David G. Myers (11<sup>th</sup> Edition 2015)\*

\*HS currently owns 15 copies of this specific textbook and edition

**Resources**

*Forty Studies that Changed Psychology: Explorations into the History of Psychological Research* (6th Edition) by Roger R. Hock

*Annual Editions Psychology 47<sup>th</sup> ed.* McGraw-Hill Education (2016)

*Favorite Activities for the Teaching of Psychology (Activities Handbook for the Teaching of Psychology)* by Ludy T Benjamin Jr (2008)

*Desk Reference to the Diagnostic Criteria From DSM-5* American Psychiatric Assoc. (2013)

- E. Instructional Methods: *Check applicable ones and explain wherever necessary.*  
Which of these are used: Check with "X"

- |  |                  |                                      |
|--|------------------|--------------------------------------|
| X Lectures                               | X Demonstrations | <input type="checkbox"/> Field Trips |
| X Discussions                            | X Term Papers    | X Check Quizzes                      |
| <input type="checkbox"/> Special Reports | X Extra Reading  | X Individual Study Contracts         |
| X Laboratory<br>(Hands-On)               | X AV Materials   | <input type="checkbox"/> Other       |

Laboratory time will consist of in/out classroom experiments that will broaden their understanding of the topic but always on campus such as creating scale models.

- F. Student Assessment Procedures:

Learning Experiment Project with rubric, Quizzes, Mid-Term Exam, Final Exam, Personal Reflection Essays (teacher graded) and Journal Entries (peer graded) Chapter Outlines, AP Final Exam, Practice AP Exam free response essay questions,

TOPSS APA Teachers of Psychology in Secondary School homework

Grade Structure

Testing/Quizzes/Project	60%
Homework	10%
Essay Writing (weekly)	20%
Notebook/Outlines/Journal	10%

- G. Financial Impact: Provide an explanation of projected costs for personnel, materials, and equipment for subsequent years when the proposal is fully implemented.

*Textbooks updated as needed. Depending on class desirability, 15-20 more textbooks may be needed first year. Current cost per textbook is about \$80-100/book (~\$1200-2000 total). Supplemental materials such as 40 Experiments updated occasionally (every 5-10 years) with copies of some experiments being used in class (copy paper cost only), 2-3 copies of DSM V Desk Reference for teacher/student reference and Favorite Activities being updated for teacher only (every 3-5 years) at cost of ~\$300.*

- H. Financial Impact: (First Year)

<u>Added Personnel</u>	How Many	Approx. Cost	Total Cost
Professional	<u>0</u>	\$ <u>n/a</u>	\$ <u>n/a</u>
Support Staff	<u>0</u>	\$ <u>n/a</u>	\$ <u>n/a</u>
<u>Instructional Resources</u>			
Textbooks	<u>~15</u>	@ \$ <u>50-60</u>	\$ <u>&lt;\$2000</u>
Supplies			\$ <u>&lt;\$300</u>

Technology/Equipment Needed:

List/Cost: n/a

Curriculum/Course Development Time: (ex. Summer Curriculum Time)

Hours of time needed 20+ @ \$20/hour/teacher = \$ 400

- I. Explain how this new course will correlate with Wisconsin State Academic Standards, Common Core State Standards, Next Generation Science Standards and/or district remediation/acceleration plans.

*Class would be AP elective that mirrors Wisconsin Academic State Standards as well as AP developed curriculum models.*

- J. Provide a timeline for the completion of core and individual curriculum maps for this course. Who will complete the curriculum maps?  
*By March 1, 2018 we should have core/individual curriculum maps completed. Tristram Bisgrove with input from SS dept will be completing maps. Current maps must mirror AP curriculum.*

## II. OTHER PERTINENT INFORMATION

- A. This course will be: (please check one)  
 an addition to the department's offering
- B. This course will require (please check the appropriate spaces):  
 the use of a text previously adopted and in use by students taking this course currently online.
- C. This course will require (please check appropriate spaces)  
 specialized organization of teacher time  
 specialized student grouping or sectioning  
 curriculum planning time (initially and then update every 2-3 years, minimal)
- D. To what extent will this curriculum change the need for teacher preparation each semester?  
*Currently, the Social Studies Department employs 3 ½ time teachers. This would need to increase to 4 full time with applicable prep time to accommodate new course offerings and expected course desirability.*
- E. To what extent does this course conflict with the content and/or student availability of other courses in your department?  
*This course does not conflict with anything we currently offer in SS department.*
- F. To what extent does this course conflict with courses offered in other departments?  
*This course does not conflict with anything we currently offer as a school.*
- F. What course(s) would be deleted if this curriculum change is adopted?  
*N/A*
- H. This proposed course must be discussed with other members of your department prior to submitting this form. (Describe briefly the outcome of these discussions.)



Discussion of implementation was met with enthusiasm at the ability to offer new content to students that was not previously available. The current desire to also develop AP World History to bring curriculum in line with current offering of AP US History was also discussed over previous two school years. This offering from the Social Studies department would be in line with several desirable AP offerings currently only available to students online and as multiple class options in rival conference school districts.

- i. If approved, this course will begin: Fall 2018 (semester/year)

### Course Outline

<i>Time</i>	<i>Unit</i>	<i>Readings</i>
<b>First Quarter</b>		
1 block	History & Approaches	Prologue in Myers
2 blocks 1 block	Research Methods & Ethics Test day with essay	Ch. 1 in Myers
4 blocks 1 block	Biological Bases of Behavior Test day with essay workshop	Ch. 2 in Myers
2 blocks 1 block	Sensation Test day with essay	Ch. 6 in Myers
2 blocks 1 block	Perception Test day with essay workshop	Ch. 6 in Myers
3 blocks 1 block	States of Consciousness Test day with essay	Ch. 3 in Myers
<b>Second Quarter</b>		
	Research Project completed during this quarter	
3 blocks 1 block	Learning Test day with essay workshop	Ch. 7 in Myers
3 blocks 1 block	Cognition: Memory Test day with essay	Ch. 8 in Myers
4 blocks 1 block	Cognition: Language, Thought and Creativity Test day with essay workshop	Ch. 9 in Myers
1 block	Statistics	Ch. 1 in Myers TOPSS Stats Unit (homework)
4 blocks 1 block	Motivation and Emotion Test day with essay	Ch. 11/12 in Myers
3 blocks	Personality	Ch. 14 in Myers

1 block	Test day with essay workshop	
<b>Third Quarter</b>		
	Personality Portfolio Project completed during this quarter	
2 blocks 1 block	Testing and Individual Differences/Intelligence Test day with essay	Ch. 10 in Myers
3 blocks 1 block	Developmental Psychology Test day with essay	Ch. 4/5 in Myers
5 blocks 1 block	Social Psychology Test day with essay	Ch. 13 in Myers
4 blocks 2 blocks 1 block	Abnormal Psychology Case Study Lab Test day with essay	Ch. 15 in Myers
<b>Fourth Quarter</b>		
3 blocks 1 block	Treatment of Psychological Disorders Test day with essay	Ch. 16 in Myers
<b>AP Exam</b>		
10 blocks	Post AP Exam activities including: Guest speakers from medical field, exploratory experiment, case study, and/or research topic of interest	



# NEW COURSE PROPOSAL

Date: 10/11/2017

Department Chairperson/Building Coordinator: SS Department/Proposal created by Karla Wickersham  
Edited by: DeeJay Redders

Department: Social Studies Department

Building: Evansville High School

Proposed Course Title: AP World History

Grade Level: 10/11/12

Course Length: One School Year

Credits: 1

Requirement/Elective:

Elective (but can replace required WH course)

Meeting Frequency:

A or B day throughout one school year

Anticipated Enrollment: 10-12 Students

Prerequisites: Civics & Society

Review & Discuss Within the Building between Departments:

Date: School Year 2016-2017, 10/9/17, and 10/11/17

Comments:

The SS department has discussed, over the last two years, future course offerings. The conclusion was made by the SS department to create, through collaborative process, an AP World History course. The AP World History course would allow students to receive instruction via the classroom as opposed to an online version, which can be costly and instructionally not as effective nor as valuable as an in-class experience. The department feels that the students would respond to this offering with excitement.

**APPROVAL**

Principal's Approval:

Date:

10-15-17

Comments:

Director of Instruction/District Administrator's Approval:

Date:

10/17/17

Comments:

Board of Education Approval:

Date:

Comments:

## I. COURSE INFORMATION

- A. Rationale for Course: *(Provide a brief description of student/school needs/purpose of course, benefits, and anticipated student outcomes.)*

The Advanced Placement Program has enabled millions of students to take college-level courses and earn college credit, advanced placement, or both, while still in high school. Students who earn a qualifying score on an AP Exam are typically eligible, in college, to receive credit; placement into advanced courses, or both. The purpose of developing an AP World History course would allow our students to take advantage of the opportunity of earning college credit and the required World History credit required for graduation at EHS. A number of students that have taken the online version of this course did not complete the course as it presented many instructional and technological challenges. As a result, those students finished in my classroom, where I supplemented extra instructional WH materials, which ended in students scoring 3s and 4s on the AP World History exam. I anticipate the outcome to be successful.

- B. Course Description: *Short descriptive paragraph highlighting the major focus of course. To be used for course offering catalog.*

AP World History is designed to be the equivalent of a two semester introductory college or university world history course. In AP World History, students investigate significant events, individuals, developments, and processes in six historical periods from approximately 8000 B.C.E. to the present. Students develop and use the same skills, practices, and methods employed by historians: analyzing primary and secondary sources; developing historical arguments; making historical comparisons; and utilizing reasoning about contextualization, causation, and continuity and change over time. The course provides five themes that students explore throughout the year in order to make connections among historical developments in different times and places: interaction between humans and the environment; development and interaction of cultures; state building, expansion, and conflict; creation, expansion, and interaction of economic systems; and development and transformation of social structures.

- C. Course Outline: *Attach course outline, which includes the major topics and concepts.*

The AP World History course is structured around themes and concepts in six different chronological periods from approximately 8000 BCE to the present:

- Technological and Environmental Transformations (to c. 600 BCE)
- Organization and Reorganization of Human Societies (c. 600 BCE to c. 600 CE)
- Regional and Trans regional Interactions (c. 600 CE to c. 1450)
- Global Interactions (c. 1450 to c. 1750)
- Industrialization and Global Integration (c. 1750 to c. 1900)
- Accelerating Global Change and Realignment (c. 1900 to the Present)

Within each period, key concepts organize and prioritize historical developments. Themes allow students to make connections and identify patterns and trends over time.

- D. Materials & Resources: *Include text, computer/technology tools, and supplementary information.*
- The school ensures that each student has a college-level world history textbook (supplemented when necessary to meet the curricular requirements) for individual use inside and outside of the classroom.
  - The school ensures that each student has copies of primary sources and other instructional materials used in the course for individual use inside and outside of the classroom.
  - The school ensures that students have access to support materials for the AP World History course, including scholarly, college-level works that correspond with course topics; as well as standard reference works such as encyclopedias, atlases, collections of historical documents, and statistical compendiums, either in a school or public library or via the Internet.
  - Primary Sources and Secondary Sources (Written documents, images, cartoons, photographs, works of art, data sets, charts, maps)

**Possible AP WH textbooks:**

*Traditions & Encounters: A Global Perspective on the Past, AP® UPDATED Edition (6e), by Bentley and Ziegler, Bentley and Zeigler, 6 ed, McGraw-Hill Education.*

*Ways of the World with Sources, for the AP® Course, Third Edition, Strayer and Nelson, 3 ed, Bedford, Freeman and Worth Publishing Group.*

*Worlds Together, Worlds Apart, Karras, Pollard, Rosenberg, and Tignor, 1 ed, W.W. Norton.*

*Patterns of World History, Combined Volume, With Sources (In Publisher Preview), Von Sivers, Desnoyers, and Stow, 2 ed, Perfection Learning.*

*The Earth and Its Peoples: A Global History, Richard W. Bulliet, Pamela Kyle Crossley, Daniel R. Headrick, Steven W. Hirsch, Lyman L. Johnson, David Northup, 6 ed, National Geographic/Cengage Learning.*

*Voyages in World History, Valerie Hansen and Kenneth R. Curtis, 2 ed, National Geographic/Cengage Learning.*

*AP World History: Preparing for the Advanced Placement Examination, AMSCO/Perfection Learning, 1 ed, Perfection Learning.*

- E. Instructional Methods: *Check applicable ones and explain wherever necessary.*  
Which of these are used: Check with "X"

X  Lectures                      X  Demonstrations                       Field Trips

X  Discussions                                      X  Term Papers                                      X  Check Quizzes

X  Special Reports    X  Extra Reading    X  Individual Study Contracts

Laboratory (Hands-On)     AV Materials     Other

F. Student Assessment Procedures:

Maps & Timelines, Debates, Essays/Readings, Writing Activities, Reader Response Journals, Socratic Seminars, Scored Discussions, DBQs, Quizzes, Tests, Practice, Ap Exam, AP Final Exam

G. Financial Impact: Provide an explanation of projected costs for personnel, materials, and equipment for subsequent years when the proposal is fully implemented.

- Textbook Update (every 10 years...)
- Supplemental Materials (every 5-10 years...)

H. Financial Impact: (First Year)

<u>Added Personnel</u>	<u>How Many</u>	<u>Approx. Cost</u>	<u>Total Cost</u>
Professional	___,5___	\$___	\$___
Support Staff	_____	\$___	\$___

Instructional Resources

Textbooks \_\_\_15-20\_\_\_ @ \$\_\_\_80\_\_\_ \$\_\_\_~\$1600\_\_\_  
Supplies \$\_\_\_~\$200\_\_\_

Technology/Equipment Needed:

List/Cost: @ \$\_\_\_ = \$\_\_\_  
\_\_\_\_\_ @ \$\_\_\_ = \$\_\_\_  
\_\_\_\_\_ @ \$\_\_\_ = \$\_\_\_

Curriculum/Course Development Time: (ex. Summer Curriculum Time)

Hours of time needed    20+    @    \$20/hour/teacher = \$\_\_\_400\_\_\_

- I. Explain how this new course will correlate with Wisconsin State Academic Standards, Common Core State Standards, Next Generation Science Standards and/or district remediation/acceleration plans.

The AP World History course automatically correlates with our regular World History course as that was revamped to cover the appropriate units that would someday parallel an AP World History course starting Before Civilizations (8000 BCE to present time) using the Wisconsin Academic State Standards and the McRel national Standards (see attached).

- J. Provide a timeline for the completion of core and individual curriculum maps for this course. Who will complete the curriculum maps?

The SS Department will work on the AP World History Curriculum Map with the Lead of World History Teacher, Karla Wickersham. In addition to strictly following the sample Syllabus provided by College Board in regards to creating an AP course at the high school. A specific timeline would have to be determined during our SS team/department time provided throughout the 2017-2018 school year.

## I. OTHER PERTINENT INFORMATION

- A. This course will be: (please check one)

- an addition to the department's offering  
 a replacement for

- B. This course will require (please check the appropriate spaces):

- the use of a text previously adopted and in use  
 the adoption of a new textbook/resources

- C. This course will require (please check appropriate spaces)

- specialized organization of teacher time  
 specialized room arrangement or equipment (explain below)  
 specialized student grouping or sectioning  
 curriculum planning time

- D. To what extent will this curriculum change the need for teacher preparation each semester?

This course will have to provide the SS department with a full time 4<sup>th</sup> teacher that would include a contracted prep time.

- E. To what extent does this course conflict with the content and/or student availability of other courses in your department?

There would not be a conflict.

- F. To what extent does this course conflict with courses offered in other departments?

There would not be any conflict with the courses in other departments of the high school.

G. What course(s) would be deleted if this curriculum change is adopted?

None

G. This proposed course must be discussed with other members of your department prior to submitting this form. (*Describe briefly the outcome of these discussions.*)

This proposed course has been discussed within the SS department since the 2016-2017 school year. It seemed to be the next obvious step in regard to our scope and sequence within the SS curriculum and credit requirements. It was also discussed that AP World History be the next natural step in adding course offerings within our department it would act similar to APUSH. For example, students would have the choice of taking regular WH or AP WH for HS graduation credit and/or college credit as well.

I. If approved, this course will begin: Semester 1/2018 (*semester/year*)



EVANSVILLE COMMUNITY SCHOOL DISTRICT  
Evansville, Wisconsin

The regular meeting of the Board of Education of the Evansville Community School District was held Monday, November 13, 2017, at 6:00 pm in the District Board and Training Center.

The meeting was called to order by Vice President Eric Busse. Roll call was taken. Members present: Busse, Hamilton, Hammann, Hennig, Rasmussen, Titus, HS Board Reps Parker and Krueger. Absent: Braunschweig.

**APPROVE AGENDA**

Motion by Mr. Hennig, seconded by Mr. Titus, moved to approve the agenda as presented. Motion carried, 6-0 (voice vote).

**PUBLIC ANNOUNCEMENTS/RECOGNITION/UPCOMING EVENTS**

- American Education Week – November 13-17, 2017
- Wisconsin Association of School Board Convention (WASB) – January 17-19, 2018
- Moment of silence for the loss of a student

**PUBLIC PRESENTATIONS**

Parent/staff member, Michelle Klopp, spoke in opposition of the change to the graduation exercises date.

Parent/staff member, Michelle Klopp, questioned academic decision/policy 345.62-Graduation Exercises.

**INFORMATION & DISCUSSION**

High School Representatives, Ms. Parker and Ms. Krueger, presented high school events.

District Administrator, Mr. Roth, presented an update on the 2018 potential referendum. The Citizens Advisory Committee has had discussion on ideas for solutions and had received an enrollment study projection. Discussion.

Mr. Busse and Mr. Roth, shared the 2018 school board election timeline.

Mr. Roth led discussion on attendance at the WASB Convention in January. Discussion.

Mr. Busse led discussion of selection of delegate and alternate to WASB Convention. Discussion. Mr. Busse will be the delegate and Mr. Titus the alternate.

High School Principal, Mr. Knott, presented potential new high school course offerings: Beginning Class Piano; AP Psychology; and AP World History. Discussion.

Business Manager, Mr. Swanson, shared the 2018-2019 budget development timeline. Discussion.

Mr. Roth presented for a second reading, Employee Handbook suggested changes:

1. Part 3, Support Staff, Pg. 58, Section 2, 2.02, Evaluation Procedures, F.
2. Part 1, All Employees, Pg. 25, Section 4, 4.01, Grievance Purpose.
3. Part 1, All Employees, Pg. 39, Section 16, Conformity to Law.
4. Part 2, Certified Staff, Pg. 48, Section 6, 6.01, Reasons for Reduction in Force.
5. Part 3, Support Staff, pg. 60, Section 5, 5.01, Reduction in Staff.
6. Part 3, Support Staff, Pg. 61, Section 6, 6.01, Notice of Resignation of Employment.
7. Part 5, Co-and Extra-Curricular Staff, Pg. 73, Section 1, 1.01, C, Letter of Assignment.
8. Part 6, Substitute and Seasonal Staff, Pg. 76, Section 1, 1.03, Dismissal/Removal From Substitute List and pg. 77, 2.02, F, Assignments and Responsibilities.
9. Employee Acknowledgement, Pg. 79.

Discussion.

### **PUBLIC PRESENTATIONS**

Staff member, Mr. Kostroun, withdrew his blue card to speak.

### **BUSINESS (Action Items)**

Motion by Mr. Hennig, seconded by Mr. Titus, moved to approve the October 23, 2017, regular meeting minutes as presented. Motion carried, 6-0 (voice vote).

Motion by Mr. Hamilton, seconded by Mr. Hennig, moved to approve the retirement of Farley Erdmann, effective December 29, 2017, and thank him for his 20½ years of service to the District. Motion carried, 6-0 (voice vote).

### **FUTURE AGENDA**

December 11, 2017, regular meeting agenda shared. Discussion.

### **EXECUTIVE SESSION**

Motion by Mr. Rasmussen, seconded by Mr. Hennig, moved to move under Wisconsin State Statute 19.85(1)(c) and (e) to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, and to deliberate and discuss strategy concerning collective bargaining negotiations; namely to discuss Administrators' performances and discuss negotiations strategy concerning the 2017-2018 contract with the Evansville Education Association (EEA) covering teachers and the Evansville Education Association Auxiliary (EEAA) covering support staff. Motion carried, 6-0 (roll call vote).

### **ADJOURN**

Meeting adjourned from executive session at 8:10 pm.

Submitted by Kelly Mosher, Deputy Clerk

Approved: \_\_\_\_\_ Dated: \_\_\_\_\_ Approved:  
Mason Braunschweig, President

CHECK DATE	CHECK CHE			VENDOR	AMOUNT	ACCOUNT					
	NUMBER	TYP				NUMBER					
10/04/2017	82287	R		KIDS KORNER	45,000.00	10	E	101	310	120000	910
10/04/2017	82288	R		MAGIC MOMENTS	12,375.00	10	E	101	310	120000	913
10/04/2017	82289	R		PATHWAY PRESCHOOL	42,750.00	10	E	101	310	120000	912
10/04/2017	82290	R		WEE ONES	22,500.00	10	E	101	310	120000	911
10/11/2017	82291	R		ACKER, HENRY	90.00	10	E	400	310	162206	000
10/11/2017	82292	R		AKPOGUMA, ANDREW	90.00	10	E	400	310	162206	000
10/11/2017	82293	R		ALBANY HIGH SCHOOL	130.00	10	E	400	943	162301	000
10/11/2017	82294	R		BELLEVILLE HIGH SCHO	125.00	10	E	400	943	162301	000
10/11/2017	82295	R		BOTHUN, DANIEL	48.00	10	E	400	310	162210	000
10/11/2017	82295	R		BOTHUN, DANIEL	80.00	10	E	400	310	162210	000
10/11/2017	82296	R		BRODHEAD HIGH SCHOOL	80.00	10	E	400	943	162301	000
10/11/2017	82296	R		BRODHEAD HIGH SCHOOL	150.00	10	E	400	943	162121	000
10/11/2017	171800131	A		BUSSE, ERIC	128.00	10	E	400	310	162210	000
10/11/2017	82297	R		CARUSO, DOMANIK	141.24	27	E	000	341	256790	011
10/11/2017	82298	R		CHANDRAKANTHAN, SATH	90.00	10	E	400	310	162206	000
10/11/2017	82299	R		CRONIN, REBECCA	20.00	10	E	000	411	253300	000
10/11/2017	82300	R		CRUSHIN' IT, LLC	793.00	21	E	400	411	162108	785
10/11/2017	82300	R		CRUSHIN' IT, LLC	225.00	10	E	000	411	232000	000
10/11/2017	171800132	A		CURTIS, BRUCE	150.00	21	E	200	411	240000	741
10/11/2017	82301	R		DAMMEN, LEE	50.00	10	E	400	310	162121	000
10/11/2017	82301	R		DAMMEN, LEE	50.00	10	E	400	310	162121	000
10/11/2017	82302	R		DURAN, ROBERTO	90.00	10	E	400	310	162206	000
10/11/2017	82303	R		EAST TROY HIGH SCHOO	180.00	10	E	400	943	162301	000
10/11/2017	82304	R		EDGERTON HIGH SCHOOL	175.00	10	E	400	943	162301	000
10/11/2017	82304	R		EDGERTON HIGH SCHOOL	175.00	10	E	400	943	162121	000
10/11/2017	82305	R		EVANSVILLE ELECTRIC	718.25	10	E	400	411	136000	420
10/11/2017	82306	R		F.J. TURNER HIGH SCH	100.00	10	E	400	943	162121	000
10/11/2017	82307	R		FINK, TYLER	48.00	10	E	400	310	162210	000
10/11/2017	82308	R		FITZSIMONS, CHRISTOP	60.00	10	E	400	310	162210	000
10/11/2017	82309	R		HALLETT, ZACHARY	60.00	10	E	400	310	162206	000
10/11/2017	82310	R		HUFFMAN, SCOTT	48.00	10	E	400	310	162210	000
10/11/2017	82311	R		JACOBS, PATRICK	90.00	10	E	400	310	162206	000
10/11/2017	82312	R		JANESVILLE CRAIG HIG	200.00	10	E	400	943	162121	000
10/11/2017	171800133	A		JASS, DAVE	90.00	10	E	400	310	162121	000
10/11/2017	82313	R		JEFFERSON SCHOOL DIS	125.00	10	E	400	943	162301	000
10/11/2017	171800134	A		KATZENMEYER, JENNY	50.00	10	E	400	310	162121	000
10/11/2017	171800134	A		KATZENMEYER, JENNY	50.00	10	E	400	310	162121	000
10/11/2017	82314	R		KELLEY, MARK	60.00	10	E	400	310	162210	000
10/11/2017	82315	R		KROLL, JIM	90.00	10	E	400	310	162210	000
10/11/2017	171800135	A		KUEHL, JARED	60.00	10	E	400	310	162206	000
10/11/2017	82316	R		MANNING, RANDY	60.00	10	E	400	310	162210	000
10/11/2017	171800136	A		MCDANIEL, KATIE	117.57	10	E	100	411	120000	001
10/11/2017	82317	R		MCKAY, BRIAN	60.00	10	E	400	310	162206	000
10/11/2017	82318	R		MEYER, JORDAN	20.00	10	E	000	411	253300	000
10/11/2017	82319	R		MIDDLETON HIGH SCHOO	200.00	10	E	400	943	162121	000
10/11/2017	82320	R		MUSIC THEATRE INTERN	400.00	21	E	400	411	163000	760
10/11/2017	171800137	A		NEIS, GERALD	90.00	10	E	400	310	162121	000
10/11/2017	171800138	A		NICHOLSON, CHRIS	48.00	10	E	400	310	162210	000
10/11/2017	171800138	A		NICHOLSON, CHRIS	50.00	10	E	400	310	162121	000
10/11/2017	171800138	A		NICHOLSON, CHRIS	48.00	10	E	400	310	162210	000
10/11/2017	82321	R		PALMER, SARAH	50.00	10	E	400	310	162121	000
10/11/2017	82322	R		PLATTEVILLE HIGH SCH	50.00	10	E	400	943	162301	000
10/11/2017	82322	R		PLATTEVILLE HIGH SCH	150.00	10	E	400	943	162301	000
10/11/2017	82323	R		REEDSBURG HIGH SCHOO	150.00	10	E	400	943	162301	000
10/11/2017	82324	R		REUKAUF, ERIC	60.00	10	E	400	310	162210	000
10/11/2017	82325	R		RINGHAND BROTHERS IN	53,335.30	10	E	000	341	256710	000

CHECK DATE	CHECK NUMBER	CHE TYP	VENDOR	AMOUNT	ACCOUNT NUMBER
10/11/2017	82325	R	RINGHAND BROTHERS IN	22,669.75	27 E 000 341 256750 011
10/11/2017	82326	R	RINGQUIST, WAYNE	50.00	10 E 400 310 162206 000
10/11/2017	82327	R	ROHOWETZ, ERIC	60.00	10 E 400 310 162210 000
10/11/2017	171800139	A	SATHASIVAM, ANANDA	90.00	10 E 400 310 162206 000
10/11/2017	171800140	A	SCHALLER, MICHAEL	80.00	10 E 400 310 162210 000
10/11/2017	171800141	A	SCHENK, BOB	48.00	10 E 400 310 162210 000
10/11/2017	171800142	A	SEILS, ANDY	48.00	10 E 400 310 162210 000
10/11/2017	82328	R	STOUGHTON CENTER FOR	395.25	21 E 400 411 163000 760
10/11/2017	82329	R	STOUGHTON HIGH SCHOOL	75.00	10 E 400 943 162121 000
10/11/2017	82330	R	TAMS-WITMARK	45.50	21 E 400 411 163000 760
10/11/2017	171800143	A	TESCHENDORF, GLENN	100.00	10 E 400 310 162206 000
10/11/2017	82331	R	TEACHERS ON CALL	279.40	10 E 100 310 120200 000
10/11/2017	82331	R	TEACHERS ON CALL	139.70	10 E 200 310 120200 000
10/11/2017	82331	R	TEACHERS ON CALL	139.70	10 E 300 310 120200 000
10/11/2017	82331	R	TEACHERS ON CALL	279.40	27 E 000 370 159100 011
10/11/2017	82331	R	TEACHERS ON CALL	1,885.95	10 E 100 310 120200 000
10/11/2017	82331	R	TEACHERS ON CALL	488.95	10 E 200 310 120200 000
10/11/2017	82331	R	TEACHERS ON CALL	419.10	10 E 300 310 120200 000
10/11/2017	82331	R	TEACHERS ON CALL	279.40	10 E 400 310 120200 000
10/11/2017	82331	R	TEACHERS ON CALL	1,051.24	27 E 000 370 159100 011
10/11/2017	82331	R	TEACHERS ON CALL	279.40	10 E 400 310 120200 000
10/11/2017	82332	R	UW WHITEWATER	1,078.00	21 E 300 411 256770 727
10/11/2017	82332	R	UW WHITEWATER	300.00	10 E 400 943 162121 000
10/11/2017	82333	R	VAN LIESHOUT, JAMES	90.00	10 E 400 310 162121 000
10/11/2017	82334	R	WALLISCH, TAMARA	400.00	10 E 000 411 253200 000
10/11/2017	82335	R	ZOELLNER, STEVEN	90.00	10 E 400 310 162206 000
10/14/2017	171800144	A	HONEYWELL INC.	1,045.08	10 E 400 324 254200 000
10/14/2017	171800144	A	HONEYWELL INC.	885.00	10 E 200 323 253303 000
10/14/2017	171800144	A	HONEYWELL INC.	304.63	10 E 400 324 254200 000
10/14/2017	82336	R	NORWEGIAN DANCERS	250.00	21 E 300 411 240000 300
10/14/2017	82336	R	NORWEGIAN DANCERS	250.00	21 E 100 411 240000 100
10/14/2017	82337	R	PEARSON EDUCATION	75,751.97	10 E 000 411 120000 990
10/14/2017	171800145	A	WE ENERGIES	77.03	10 E 000 331 253300 000
10/14/2017	171800145	A	WE ENERGIES	27.20	10 E 100 331 253300 000
10/14/2017	171800145	A	WE ENERGIES	174.98	10 E 200 331 253300 000
10/14/2017	171800145	A	WE ENERGIES	303.06	10 E 300 331 253300 000
10/14/2017	171800145	A	WE ENERGIES	849.23	10 E 400 331 253300 000
10/19/2017	82338	R	DAVE'S ACE HARDWARE	40.15	10 E 400 411 136000 000
10/19/2017	82339	R	ALL 'N ONE	28.05	10 E 000 348 253500 000
10/19/2017	82340	R	BADGER SPORTING GOOD	1,226.84	21 E 400 411 162105 782
10/19/2017	82341	R	BERNDT, DAVE	63.40	10 E 400 310 162206 000
10/19/2017	82342	R	BOUC, GEOFFREY	60.00	10 E 400 310 162210 000
10/19/2017	82343	R	CDW GOVERNMENT INC	4,440.00	10 E 000 411 266400 990
10/19/2017	82344	R	CENGAGE LEARNING	1,083.23	10 E 400 310 132000 420
10/19/2017	82345	R	DAMMEN, LEE	50.00	10 E 400 310 162121 000
10/19/2017	82346	R	DARVISH, MAHMOOD	73.40	10 E 400 310 162206 000
10/19/2017	82346	R	DARVISH, MAHMOOD	60.00	10 E 400 310 162206 000
10/19/2017	82347	R	DEAN HEALTH PLANS	159,895.01	10 L 000 000 811631 000
10/19/2017	82347	R	DEAN HEALTH PLANS	28,216.77	10 L 000 000 811631 000
10/19/2017	82347	R	DEAN HEALTH PLANS	1,503.27	10 E 000 241 291000 000
10/19/2017	82347	R	DEAN HEALTH PLANS	3,422.34	10 E 000 299 292000 000
10/19/2017	82347	R	DEAN HEALTH PLANS	-4,631.00	10 L 000 000 811631 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	13,235.55	10 L 000 000 811632 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	931.20	10 L 000 000 811632 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	8,823.66	10 L 000 000 811632 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	620.76	10 L 000 000 811632 000

CHECK DATE	CHECK CHE			ACCOUNT			
	NUMBER	TYP	VENDOR	AMOUNT	NUMBER		
10/19/2017	82348	R	DELTA DENTAL OF WISC	1,436.43	10	L	000 000 811632 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	100.99	10	L	000 000 811632 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	151.65	10	L	000 000 811632 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	2,154.60	10	L	000 000 811632 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	99.90	10	E	000 243 291000 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	66.66	10	E	000 243 291000 000
10/19/2017	82348	R	DELTA DENTAL OF WISC	193.35	10	L	000 000 811632 000
10/19/2017	82349	R	DELTAVISION	408.60	10	L	000 000 811636 000
10/19/2017	82349	R	DELTAVISION	125.40	10	L	000 000 811636 000
10/19/2017	82349	R	DELTAVISION	272.42	10	L	000 000 811636 000
10/19/2017	82349	R	DELTAVISION	83.64	10	L	000 000 811636 000
10/19/2017	82349	R	DELTAVISION	-11.99	10	L	000 000 811636 000
10/19/2017	82349	R	DELTAVISION	40.06	10	L	000 000 811636 000
10/19/2017	82350	R	DIEDERICH, ANTHONY	93.25	10	E	400 310 162206 000
10/19/2017	82351	R	ELLIS, CRAIG	67.68	10	E	400 411 129000 000
10/19/2017	82352	R	FARRAR, AL	63.40	10	E	400 310 162206 000
10/19/2017	171800146	A	FETTIG, SHARI	105.60	10	E	100 411 125000 000
10/19/2017	82353	R	GRAINGER PARTS	445.20	10	E	400 411 136000 000
10/19/2017	171800147	A	GROVSTEEN, RONALD	194.00	21	E	400 411 162210 773
10/19/2017	171800148	A	HAMMOND, JOLENE	39.49	10	E	300 411 120003 003
10/19/2017	82354	R	KLEIN, ADAM	60.00	10	E	400 310 162206 000
10/19/2017	171800149	A	MACK, TAYLOR	38.94	21	E	400 411 162109 787
10/19/2017	82355	R	MADISON CHILDREN'S M	260.00	21	E	100 411 256770 716
10/19/2017	82356	R	MADISON NATIONAL LIF	503.40	10	L	000 000 811633 000
10/19/2017	82356	R	MADISON NATIONAL LIF	335.52	10	L	000 000 811633 000
10/19/2017	82356	R	MADISON NATIONAL LIF	2,641.95	10	L	000 000 811633 000
10/19/2017	82356	R	MADISON NATIONAL LIF	1,761.39	10	L	000 000 811633 000
10/19/2017	82357	R	MC GOWAN, ROBERT	60.00	10	E	400 310 162210 000
10/19/2017	82358	R	MCGOWAN, DYLAN	60.00	10	E	400 310 162210 000
10/19/2017	82359	R	MCGOWAN, TONY	60.00	10	E	400 310 162210 000
10/19/2017	82360	R	MCGRAW HILL SCHOOL E	44,471.81	10	E	000 411 120000 990
10/19/2017	82361	R	MENARDS	333.07	10	E	000 411 253300 000
10/19/2017	82361	R	MENARDS	92.39	10	E	000 411 253300 000
10/19/2017	82361	R	MENARDS	179.95	10	E	000 411 253300 000
10/19/2017	171800150	A	MESDJIAN, RAFFI	60.00	10	E	400 310 162206 000
10/19/2017	171800151	A	NASCO	187.36	10	E	300 411 121000 000
10/19/2017	171800151	A	NASCO	1,901.89	10	E	400 411 121000 000
10/19/2017	171800151	A	NASCO	80.64	10	E	100 411 121000 000
10/19/2017	82362	R	OCCUPATIONAL HEALTH	908.00	10	E	000 310 252500 000
10/19/2017	171800152	A	OFFICE PRO	52.26	10	E	100 411 213000 000
10/19/2017	171800152	A	OFFICE PRO	19.71	10	E	000 411 232000 000
10/19/2017	171800152	A	OFFICE PRO	45.15	10	E	400 411 121000 000
10/19/2017	171800152	A	OFFICE PRO	116.72	10	E	400 411 123000 000
10/19/2017	171800152	A	OFFICE PRO	205.90	10	E	400 411 126000 000
10/19/2017	171800152	A	OFFICE PRO	147.23	10	E	400 411 127000 000
10/19/2017	171800152	A	OFFICE PRO	67.23	10	E	400 411 129000 000
10/19/2017	171800152	A	OFFICE PRO	1.93	10	E	400 411 127000 000
10/19/2017	171800152	A	OFFICE PRO	93.42	10	E	200 411 136000 000
10/19/2017	171800152	A	OFFICE PRO	35.30	10	E	100 411 121000 000
10/19/2017	82363	R	PIASECKI, RICHARD	93.25	10	E	400 310 162206 000
10/19/2017	82364	R	PIGGLY WIGGLY	290.17	21	E	400 411 162210 773
10/19/2017	171800153	A	RIEL, TONY	100.74	10	E	400 411 121000 000
10/19/2017	82365	R	SANIMAX LLC	185.00	10	E	000 310 253300 000
10/19/2017	82366	R	SEW MANY THREADS, LL	855.00	21	E	100 411 240000 100
10/19/2017	171800154	A	SHOTLIFF, BRITTANY	47.30	21	E	400 411 162108 785
10/19/2017	82367	R	SIEDSCHLAG, DAVID	60.00	10	E	400 310 162210 000

CHECK DATE	CHECK NUMBER	CHE TYP	VENDOR	AMOUNT	ACCOUNT NUMBER
10/19/2017	82368	R	SUN LIFE FINANCIAL	989.49	10 L 000 000 811634 000
10/19/2017	82368	R	SUN LIFE FINANCIAL	659.66	10 L 000 000 811634 000
10/19/2017	82368	R	SUN LIFE FINANCIAL	545.85	10 L 000 000 811634 000
10/19/2017	82368	R	SUN LIFE FINANCIAL	363.95	10 L 000 000 811634 000
10/19/2017	82368	R	SUN LIFE FINANCIAL	91.00	10 E 000 310 252500 000
10/19/2017	82368	R	SUN LIFE FINANCIAL	294.85	10 E 000 230 291000 000
10/19/2017	82369	R	TAHER	44,000.00	50 E 000 310 257000 000
10/19/2017	171800155	A	TYSON, MARCELA	105.60	10 E 000 342 221300 111
10/19/2017	82370	R	UPS	4.01	10 E 000 353 263300 000
10/19/2017	82371	R	VAN SICKLEN, MIKE	65.00	10 E 400 310 162206 000
10/19/2017	171800156	A	WEGNER CPA'S LLP	18,000.00	10 E 000 310 231900 000
10/19/2017	82372	R	WELDERS SUPPLY COMPA	81.00	10 E 400 411 136000 000
10/19/2017	82373	R	ZASTOUPIL, JOHN	50.00	10 E 400 310 162121 000
10/20/2017	82374	R	AMERIPRISE FINANCIAL	250.00	10 L 000 000 811670 000
10/20/2017	82375	R	FIDUCIARY TRUST INTE	1,274.00	10 L 000 000 811670 000
10/20/2017	82376	R	METLIFE	80.00	10 L 000 000 811670 000
10/20/2017	82377	R	MG TRUST COMPANY	742.50	10 L 000 000 811670 000
10/20/2017	82377	R	MG TRUST COMPANY	7.50	27 L 000 000 811670 000
10/20/2017	82378	R	MT HOREB AREA SCHOOL	25.00	10 E 400 411 162108 000
10/20/2017	82378	R	MT HOREB AREA SCHOOL	70.00	10 E 400 943 162109 000
10/20/2017	82379	R	S&S PAINTING	4,950.00	10 E 000 327 253300 000
10/20/2017	82380	R	SBG-VAA	125.00	27 L 000 000 811670 000
10/20/2017	82381	R	TEACHERS ON CALL	2,235.20	10 E 100 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	768.35	10 E 200 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	3,073.40	10 E 300 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	977.90	10 E 400 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	1,357.63	27 E 000 370 159100 011
10/20/2017	82381	R	TEACHERS ON CALL	1,187.45	10 E 100 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	838.20	10 E 200 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	1,397.00	10 E 300 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	628.65	10 E 400 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	1,668.78	27 E 000 370 159100 011
10/20/2017	82381	R	TEACHERS ON CALL	1,313.18	10 E 100 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	1,257.30	10 E 200 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	349.25	10 E 300 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	2,520.95	10 E 400 310 120200 000
10/20/2017	82381	R	TEACHERS ON CALL	2,367.28	27 E 000 370 159100 011
10/24/2017	82382	R	ADRENALINE FUNDRAISI	462.50	21 E 400 411 162121 783
10/24/2017	171800175	A	AIRGAS USA LLC	39.00	10 E 400 411 136000 000
10/24/2017	171800175	A	AIRGAS USA LLC	77.43	10 E 400 411 136000 000
10/24/2017	171800175	A	AIRGAS USA LLC	23.50	10 E 400 411 136000 000
10/24/2017	171800175	A	AIRGAS USA LLC	125.00	10 E 400 411 136000 000
10/24/2017	82400	R	ALL 'N ONE	161.50	10 E 000 348 253500 000
10/24/2017	82401	R	BIER, THOMAS	80.00	10 E 400 310 162210 000
10/24/2017	82402	R	BOTHUN, DANIEL	80.00	10 E 400 310 162210 000
10/24/2017	171800177	A	BUSSE, ERIC	80.00	10 E 400 310 162210 000
10/24/2017	171800157	A	C&M PRINTING	243.00	21 E 400 411 162121 783
10/24/2017	82383	R	CAREL VERDEN, MARY	79.26	21 E 400 411 163000 760
10/24/2017	82384	R	COMMUNICATIONS ENGIN	353.85	10 E 300 323 253303 000
10/24/2017	171800158	A	CESA #2	399.50	27 E 000 386 436000 341
10/24/2017	171800158	A	CESA #2	2,233.00	27 E 000 386 436000 341
10/24/2017	82385	R	CHERRYDALE	5,206.12	21 E 300 411 240000 300
10/24/2017	82385	R	CHERRYDALE	5,033.58	21 E 100 411 240000 100
10/24/2017	171800159	A	CORVUS INDUSTRIES LT	6,153.88	10 E 000 327 253300 000
10/24/2017	171800159	A	CORVUS INDUSTRIES LT	791.67	10 E 000 327 253300 000
10/24/2017	171800176	A	CRM	189.53	50 E 000 324 257000 000

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10/24/2017	171800176	A	CRM	242.90	50 E 000	324	257000 000
10/24/2017	171800176	A	CRM	532.63	50 E 000	324	257000 000
10/24/2017	171800176	A	CRM	875.00	50 E 000	324	257000 000
10/24/2017	171800176	A	CRM	46.96	50 E 000	324	257000 000
10/24/2017	171800176	A	CRM	100.20	50 E 000	324	257000 000
10/24/2017	171800176	A	CRM	439.95	50 E 000	324	257000 000
10/24/2017	171800176	A	CRM	1,665.00	50 E 000	324	257000 000
10/24/2017	82403	R	DAMMEN, LEE	50.00	10 E 400	310	162121 000
10/24/2017	82404	R	DARVISH, MAHMOOD	60.00	10 E 400	310	162206 000
10/24/2017	171800160	A	DOBBS, JOANIE	244.96	10 E 200	411	240000 000
10/24/2017	82405	R	F.J. TURNER HIGH SCH	275.00	10 E 400	943	162109 000
10/24/2017	82386	R	FIDELITEC LLC	75.60	10 E 000	310	252500 000
10/24/2017	171800178	A	FRANKSON, DAVID	65.20	10 E 400	310	162206 000
10/24/2017	171800161	A	GALLMAN, DARLENE	33.28	10 E 100	411	120006 006
10/24/2017	82387	R	GERBER LEISURE PRODU	192.00	10 E 000	411	253300 000
10/24/2017	171800179	A	GRANSEE, KELLEY	27.49	10 E 300	411	240000 000
10/24/2017	171800162	A	HALLMAN LINDSAY	184.95	10 E 000	411	253300 000
10/24/2017	171800162	A	HALLMAN LINDSAY	442.29	10 E 000	411	253300 000
10/24/2017	82388	R	HOUGHTON MIFFLIN HAR	524.38	27 E 000	411	158000 341
10/24/2017	82389	R	HOVORKA, ANDREA	0.00	10 E 000	342	232111 000
10/24/2017	82389	R	HOVORKA, ANDREA	35.32	21 E 100	411	240000 100
10/24/2017	82389	R	HOVORKA, ANDREA	171.20	10 E 000	342	232111 000
10/24/2017	82406	R	JACOBS, PATRICK	90.00	10 E 400	310	162206 000
10/24/2017	171800180	A	JASS, DAVE	90.00	10 E 400	310	162121 000
10/24/2017	171800181	A	KATZENMEYER, JENNY	50.00	10 E 400	310	162121 000
10/24/2017	82390	R	KRULL, LINDSAY	24.61	10 E 000	342	232111 000
10/24/2017	171800182	A	KUEHL, JARED	65.20	10 E 400	310	162206 000
10/24/2017	171800163	A	KVALHEIM, JAMES	164.92	10 E 400	411	131000 000
10/24/2017	171800164	A	LEAHY, AMANDA	110.00	10 E 400	411	125500 000
10/24/2017	171800165	A	MARTIN, LAURA	96.11	10 E 100	411	120000 002
10/24/2017	82407	R	MCKAY, BRIAN	90.00	10 E 400	310	162206 000
10/24/2017	171800166	A	MIDAMERICA ADMINISTR	13,754.00	10 E 000	299	292000 000
10/24/2017	171800167	A	MJ CARE, INC.	621.50	27 E 000	310	252000 019
10/24/2017	171800167	A	MJ CARE, INC.	16.50	27 E 000	310	252000 019
10/24/2017	171800168	A	MOSHER, KELLY	109.21	10 E 000	342	232101 000
10/24/2017	171800183	A	NEIS, GERALD	90.00	10 E 400	310	162121 000
10/24/2017	82391	R	NELSON, JENNIFER	17.56	21 E 400	411	240000 757
10/24/2017	82392	R	OFFICE DEPOT	7.60	10 E 300	411	240000 000
10/24/2017	82392	R	OFFICE DEPOT	54.11	10 E 300	411	240000 000
10/24/2017	82392	R	OFFICE DEPOT	53.27	10 E 300	411	240000 000
10/24/2017	82392	R	OFFICE DEPOT	66.87	10 E 300	411	240000 000
10/24/2017	82392	R	OFFICE DEPOT	15.56	10 E 300	411	222200 000
10/24/2017	82392	R	OFFICE DEPOT	152.37	10 E 300	411	240000 000
10/24/2017	82393	R	OLSEN, JELAINE LISA	945.00	27 E 000	370	436000 341
10/24/2017	82394	R	P. HERMAN LANDSCAPE	96.00	10 E 000	411	252500 000
10/24/2017	171800169	A	PICKERING, DEANNA	56.12	10 E 300	411	120004 004
10/24/2017	171800184	A	PIPER, TIMOTHY	60.00	10 E 400	310	162206 000
10/24/2017	82408	R	RINGQUIST, WAYNE	60.00	10 E 400	310	162206 000
10/24/2017	171800170	A	RUNKLE, JENNY	41.32	10 E 100	411	120000 006
10/24/2017	171800170	A	RUNKLE, JENNY	39.95	10 E 100	411	240000 000
10/24/2017	82409	R	SEITZ, DYLAN	60.00	10 E 400	310	162206 000
10/24/2017	82395	R	SEW MANY THREADS, LL	785.87	21 E 400	411	162109 787
10/24/2017	82395	R	SEW MANY THREADS, LL	1,080.00	21 E 400	411	125000 750
10/24/2017	171800171	A	SHOTLIFF, BRITTANY	104.80	21 E 400	411	162108 785
10/24/2017	82396	R	SOUTHERN WISCONSIN R	1,010.00	10 E 000	310	253300 000
10/24/2017	171800172	A	SPERANDEO-WEHNER, KI	42.75	10 E 300	411	120004 004

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10/24/2017	82397	R	TEN EYCK ORCHARD	47.00	21 E 300 411 256770 729
10/24/2017	82398	R	TRUGREEN	200.00	10 E 000 310 253300 000
10/24/2017	82398	R	TRUGREEN	1,675.00	10 E 000 310 253300 000
10/24/2017	82398	R	TRUGREEN	425.00	10 E 000 310 253300 000
10/24/2017	82398	R	TRUGREEN	1,275.00	10 E 000 310 253300 000
10/24/2017	82398	R	TRUGREEN	875.00	10 E 000 310 253300 000
10/24/2017	82410	R	WACHHOLZ, BRANDON	75.20	10 E 400 310 162206 000
10/24/2017	82399	R	WEA MEMBER BENEFITS	8,193.75	10 E 000 291 291000 000
10/24/2017	171800173	A	ZBLEWSKI, CYNTHIA	110.00	10 E 300 411 125000 000
10/24/2017	171800174	A	ZBLEWSKI, DOUG	366.35	21 E 400 411 163000 760
10/26/2017	82411	R	AMERIPRISE FINANCIAL	250.00	10 L 000 000 811670 000
10/26/2017	82412	R	BJ ELECTRIC SUPPLY I	68.57	10 E 000 411 253300 000
10/26/2017	171800185	A	DECKER EQUIPMENT	297.88	10 E 000 411 253300 000
10/26/2017	82413	R	DISCOUNT MAGAZINE SU	1,250.13	10 E 002 434 222200 000
10/26/2017	82413	R	DISCOUNT MAGAZINE SU	784.95	10 E 003 434 222200 000
10/26/2017	82413	R	DISCOUNT MAGAZINE SU	349.67	10 E 001 434 222200 000
10/26/2017	82413	R	DISCOUNT MAGAZINE SU	770.24	10 E 004 434 222200 000
10/26/2017	82414	R	FIDUCIARY TRUST INTE	1,274.00	10 L 000 000 811670 000
10/26/2017	82415	R	MCFARLAND HIGH SCHOO	45.00	10 E 400 943 162109 000
10/26/2017	82416	R	METLIFE	80.00	10 L 000 000 811670 000
10/26/2017	82417	R	MG TRUST COMPANY	742.50	10 L 000 000 811670 000
10/26/2017	82417	R	MG TRUST COMPANY	7.50	27 L 000 000 811670 000
10/26/2017	82418	R	MOVIE LICENSING USA	26.00	10 E 200 310 222200 000
10/26/2017	171800186	A	NASCO	68.60	10 E 100 411 121000 000
10/26/2017	171800186	A	NASCO	290.00	10 E 100 411 121000 000
10/26/2017	171800186	A	NASCO	152.00	10 E 100 411 120000 006
10/26/2017	171800186	A	NASCO	36.14	10 E 400 411 121000 000
10/26/2017	171800186	A	NASCO	54.00	10 E 200 310 222200 000
10/26/2017	171800186	A	NASCO	0.00	10 E 200 411 121000 000
10/26/2017	82419	R	NEHER ELECTRIC SUPPL	817.80	10 E 000 411 253300 000
10/26/2017	82419	R	NEHER ELECTRIC SUPPL	583.20	10 E 000 411 253300 000
10/26/2017	82419	R	NEHER ELECTRIC SUPPL	874.00	10 E 000 411 253300 000
10/26/2017	171800187	A	NELSON-YOUNG LUMBER	102.23	10 E 000 411 253300 000
10/26/2017	82420	R	NEWMAN CONCRETE LIFT	750.00	10 E 000 411 254300 000
10/26/2017	82421	R	OCCUPATIONAL HEALTH	118.00	10 E 000 310 252500 000
10/26/2017	171800188	A	OFFICE PRO	153.44	10 E 200 411 123000 000
10/26/2017	82422	R	PEARSON, CLINICAL AS	934.92	27 E 000 411 158000 341
10/26/2017	82423	R	PLANK ROAD PUBLISHIN	112.45	10 E 300 411 125000 000
10/26/2017	171800189	A	RHYME BUSINESS PRODU	196.00	10 E 100 411 240000 000
10/26/2017	171800189	A	RHYME BUSINESS PRODU	98.00	10 E 400 411 240000 000
10/26/2017	82424	R	SAN A CARE INC	42.84	10 E 000 411 253300 000
10/26/2017	82424	R	SAN A CARE INC	-33.30	10 E 000 411 253300 000
10/26/2017	82424	R	SAN A CARE INC	913.16	10 E 000 411 253300 000
10/26/2017	82424	R	SAN A CARE INC	8.04	10 E 000 411 253300 000
10/26/2017	82425	R	SBG-VAA	125.00	27 L 000 000 811670 000
10/26/2017	171800190	A	SCHOLASTIC INC	334.05	10 E 400 411 240000 000
10/26/2017	82426	R	SWANK MOVIE LICENSIN	419.00	10 E 200 310 222200 000
10/26/2017	82426	R	SWANK MOVIE LICENSIN	447.00	10 E 100 310 222200 000
10/26/2017	82426	R	SWANK MOVIE LICENSIN	447.00	10 E 300 310 222200 000
10/26/2017	82427	R	TAHER	25.00	10 E 000 411 221300 111
10/26/2017	82427	R	TAHER	110.00	10 E 000 411 221300 111
10/26/2017	82427	R	TAHER	32.50	10 E 000 411 221300 111
10/26/2017	82428	R	WARD-BRODT MUSIC MAL	17.23	10 E 400 411 125500 000
10/26/2017	82429	R	WASBO INC	230.00	10 E 000 942 254100 000
10/26/2017	82430	R	WELDERS SUPPLY COMPA	716.79	10 E 400 411 136000 000
10/26/2017	82430	R	WELDERS SUPPLY COMPA	96.50	10 E 400 411 240000 000



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10/27/2017	171800191	A	JASS, DAVE	84.00	10 E 400	310	162121 000
10/27/2017	82431	R	KUGLITSCH, JEFF	84.00	10 E 400	310	162121 000
10/30/2017	82432	R	AT & T	274.07	10 E 000	355	263300 000
10/30/2017	171800192	A	BADGER SPORTING GOOD	120.00	10 E 400	411	162121 000
10/30/2017	171800193	A	BANDT COMMUNICATIONS	3,825.00	10 E 000	561	253400 000
10/30/2017	82433	R	BATTERIES PLUS	84.95	10 E 000	411	253300 000
10/30/2017	171800194	A	BLU'S FROYO SHOPPE	60.00	50 E 000	415	257000 000
10/30/2017	171800194	A	BLU'S FROYO SHOPPE	100.00	50 E 000	415	257000 000
10/30/2017	171800194	A	BLU'S FROYO SHOPPE	100.00	50 E 000	415	257000 000
10/30/2017	171800194	A	BLU'S FROYO SHOPPE	72.50	50 E 000	415	257000 000
10/30/2017	171800195	A	BOARDMAN & CLARK LLP	2,150.00	10 E 000	310	231500 000
10/30/2017	82434	R	BOBCAT OF JANESVILLE	419.89	10 E 000	310	231500 000
10/30/2017	82435	R	BONOW, MELISSA	26.00	10 E 400	411	122000 000
10/30/2017	171800196	A	BRUMMOND, NANCY	101.78	10 E 100	411	120001 001
10/30/2017	171800197	A	CARTER & GRUENEWALD	398.75	10 E 000	324	253500 000
10/30/2017	82436	R	CARUSO, DOMANIK	333.84	27 E 000	341	256790 011
10/30/2017	171800198	A	CASHORE, BRIAN	25.00	10 E 000	342	232000 000
10/30/2017	171800199	A	CESA 6	23,308.85	10 E 000	386	221300 365
10/30/2017	82437	R	CHARTER COMMUNICATIO	2,812.90	10 E 000	310	266400 000
10/30/2017	171800200	A	CZERWONKA, MIKE	12.72	10 E 200	342	212000 000
10/30/2017	171800200	A	CZERWONKA, MIKE	23.85	10 E 200	342	212000 000
10/30/2017	171800201	A	DEMCO	88.03	10 E 100	411	222200 000
10/30/2017	171800201	A	DEMCO	93.94	10 E 300	411	222200 000
10/30/2017	82438	R	E & D WATER WORKS IN	11.00	21 E 100	411	240000 100
10/30/2017	82439	R	EVANSVILLE BLOOMS	78.90	21 E 400	411	162206 780
10/30/2017	82440	R	EVANSVILLE REVIEW	318.50	10 E 000	351	232000 000
10/30/2017	82440	R	EVANSVILLE REVIEW	371.00	10 E 000	351	232000 000
10/30/2017	82441	R	GLASSWORKS OF WISC I	125.00	10 E 000	324	253500 000
10/30/2017	82442	R	GRAINGER PARTS	62.94	10 E 000	411	253300 000
10/30/2017	82443	R	HANDWRITING WITHOUT	2,628.24	10 E 100	411	122110 000
10/30/2017	82444	R	HEID MUSIC CO	339.59	10 E 200	411	125000 000
10/30/2017	82444	R	HEID MUSIC CO	277.27	10 E 200	411	125000 000
10/30/2017	82444	R	HEID MUSIC CO	128.55	10 E 200	411	125000 000
10/30/2017	82444	R	HEID MUSIC CO	17.90	10 E 400	411	125000 000
10/30/2017	82444	R	HEID MUSIC CO	446.06	10 E 400	411	125400 000
10/30/2017	82444	R	HEID MUSIC CO	560.30	10 E 400	411	125500 000
10/30/2017	82444	R	HEID MUSIC CO	13.59	10 E 400	411	125500 000
10/30/2017	171800202	A	HELLENBRAND INC	259.12	10 E 200	323	253302 000
10/30/2017	171800203	A	MAVES, MICHAEL	76.12	10 E 200	411	240000 000
10/30/2017	82445	R	METAL DESIGN	160.00	10 E 000	310	253300 000
10/30/2017	82446	R	MOVIE LICENSING USA	359.00	10 E 400	310	222200 000
10/30/2017	171800204	A	NORTH AMERICAN MECHA	341.50	10 E 000	310	253300 000
10/30/2017	171800205	A	NASCO	494.72	10 E 100	411	240000 000
10/30/2017	171800205	A	NASCO	109.20	10 E 100	411	121000 000
10/30/2017	171800205	A	NASCO	41.83	10 E 400	411	126000 000
10/30/2017	171800206	A	OFFICE PRO	143.36	10 E 000	411	253200 000
10/30/2017	171800206	A	OFFICE PRO	143.36	10 E 000	411	253200 000
10/30/2017	171800206	A	OFFICE PRO	76.29	21 E 100	411	240000 715
10/30/2017	171800206	A	OFFICE PRO	212.90	10 E 100	411	240000 000
10/30/2017	171800206	A	OFFICE PRO	61.39	10 E 100	411	121000 000
10/30/2017	171800206	A	OFFICE PRO	22.64	10 E 100	411	240000 000
10/30/2017	171800206	A	OFFICE PRO	5.56	10 E 100	411	121000 000
10/30/2017	171800206	A	OFFICE PRO	18.00	10 E 100	411	240000 000
10/30/2017	171800206	A	OFFICE PRO	-304.40	10 E 000	411	232000 000
10/30/2017	171800206	A	OFFICE PRO	61.52	10 E 400	411	126000 000
10/30/2017	171800206	A	OFFICE PRO	40.27	10 E 400	411	127000 000

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10/30/2017	171800206	A	OFFICE PRO	48.73	10 E 400	411	222200 000
10/30/2017	171800206	A	OFFICE PRO	29.15	10 E 400	411	240000 000
10/30/2017	171800206	A	OFFICE PRO	110.55	10 E 000	411	253200 000
10/30/2017	171800206	A	OFFICE PRO	6.37	10 E 000	411	232000 000
10/30/2017	171800206	A	OFFICE PRO	1,223.60	10 E 400	411	240000 000
10/30/2017	171800206	A	OFFICE PRO	86.16	10 E 000	411	232000 000
10/30/2017	171800206	A	OFFICE PRO	47.43	10 E 000	411	232000 000
10/30/2017	171800206	A	OFFICE PRO	-18.16	10 E 400	411	240000 000
10/30/2017	171800206	A	OFFICE PRO	70.06	10 E 100	411	240000 000
10/30/2017	82447	R	PEARSON EDUCATION	2,667.41	10 E 000	411	120000 990
10/30/2017	82447	R	PEARSON EDUCATION	5,892.33	10 E 000	411	120000 990
10/30/2017	82448	R	SCHOOL MATE	372.00	10 E 100	411	120000 002
10/30/2017	82449	R	STUART, ERIKA	148.48	21 E 000	411	120000 024
10/30/2017	82450	R	TAHER	11,138.92	10 E 400	411	135000 000
10/30/2017	82450	R	TAHER	27.50	10 E 400	411	135000 000
10/30/2017	82450	R	TAHER	45.00	10 E 400	411	240000 000
10/30/2017	82450	R	TAHER	32.00	10 E 100	411	240000 000
10/30/2017	82450	R	TAHER	225.00	10 E 400	411	240000 000
10/30/2017	82450	R	TAHER	24.00	10 E 400	411	240000 000
10/30/2017	82450	R	TAHER	247.50	10 E 100	411	240000 000
10/30/2017	82450	R	TAHER	41,690.56	50 E 000	310	257000 000
10/30/2017	82451	R	TEN EYCK ORCHARD	248.00	50 E 000	415	257000 000
10/30/2017	82451	R	TEN EYCK ORCHARD	248.00	50 E 000	415	257000 000
10/30/2017	82451	R	TEN EYCK ORCHARD	248.00	50 E 000	415	257000 000
10/30/2017	171800207	A	TESKE, DANA	41.27	10 E 400	411	123000 000
10/30/2017	171800208	A	THORNTON, TINA	101.32	10 E 400	411	240000 000
10/30/2017	171800209	A	VOCABULARY SPELLING	292.50	10 E 300	411	120000 005
10/30/2017	171800210	A	VOIGT MUSIC CENTER	10.50	10 E 400	411	125500 000
10/30/2017	82452	R	WARD-BRODT MUSIC MAL	28.84	10 E 400	411	125500 000
10/30/2017	82452	R	WARD-BRODT MUSIC MAL	10.98	10 E 400	411	125500 000
10/30/2017	171800211	A	WIAA	963.95	10 E 400	943	162206 000
10/30/2017	82453	R	WISCONSIN ASSOCIATIO	155.00	27 E 000	342	158000 341
10/30/2017	171800212	A	WISCONSIN SCHOOL MUS	360.00	10 E 400	942	125400 000
Totals for checks				855,406.19			

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	224,541.31	0.00	483,991.66	708,532.97
21	SPEC. REV. TRUST-ACTIVITY FUND	0.00	0.00	20,050.03	20,050.03
27	SPECIAL EDUCATION FUND	265.00	0.00	35,698.96	35,963.96
50	FOOD SERVICE	0.00	0.00	90,859.23	90,859.23
***	Fund Summary Totals ***	224,806.31	0.00	630,599.88	855,406.19

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

EMPLOYEE HANDBOOK (EHB) PROPOSED CHANGES FROM OCTOBER 3, COMMITTEE MEETING						
#	Name on Form	EHB Part	EHB Page/Section/Section #	Employee HB Com Recommendation to Make Change	Board Approved YES NO	Date
1	Janessa Katzenberger	3 - Support Staff	Pg. 58, Section 2, #2.02, Evaluation Procedures, F	Yes		

Informational Changes From Attorney, Committee to Take No Action

2	Part 1, All Employees, Pg. 25, Section 4, 4.01, Grievance Purpose.			No action by Comm		
3	Part 1, All Employees, Pg. 39, Section 16, Conformity to Law.			No action by Comm		
4	Part 2, Certified Staff, Pg. 48, Section 6, 6.01, Reasons for Reduction in Force.			No action by Comm		
5	Part 3, Support Staff, pg. 60, Section 5, 5.01, Reduction in Staff.			No action by Comm		
6	Part 3, Support Staff, Pg. 61, Section 6, 6.01, Notice of Resignation of Employment.			No action by Comm		
7	Part 5, Co-and Extra-Curricular Staff, Pg. 73, Section 1, 1.01, C, Letter of Assignment.			No action by Comm		
8	Part 6, Substitute and Seasonal Staff, Pg. 76, Section 1, 1.03, Dismissal/Removal From Substitute List and pg. 77, 2.02, F, Assignments and ReEmployee Acknowledgement, Pg.			No action by Comm		
9	Employee Acknowledgement, Pg. 79.			No action by Comm		

EVANSVILLE COMMUNITY SCHOOL DISTRICT  
Employee Handbook Committee Minutes

The Employee Handbook Committee meeting was held, Tuesday, October 3, 2017, at 4:30 pm in the District Board and Training Center.

**Attendance**

Members in attendance: Keith Hennig, Brian Benson, Melissa Hammann, Michelle Klopp, and Jerry Roth. Absent: Thomas Titus.

**Appoint Someone to Take the Minutes**

Mr. Roth volunteered to take the minutes.

**Review**

Policy #152 – Employee Handbook, reviewed.

Employee Handbook Clerical Items guide sheet, reviewed.

**Review Suggested Employee Handbook Changes From Each Employee Group Representative, District Office, and Policy Committee**

#1 – Part 3, Support Staff, Pg. 58, Section 2, 2.02, Evaluation Procedures, F – Mr. Roth presented suggested language changes. Discussion. Committee recommends to the Board for approval.

**Informational Changes From Attorney, Committee to Take No Action**

Mr. Roth shared the following suggested changes from the District's attorney. No action to take place at this meeting. The Board will approve/deny these changes. Discussion.

- A. #1 – Part 1, All Employees, Pg. 25, Section 4, 4.01, Grievance Purpose.
- B. #2 – Part 1, All Employees, Pg. 39, Section 16, Conformity to Law.
- C. #3 – Part 2, Certified Staff, Pg. 48, Section 6, 6.01, Reasons for Reduction in Force.
- D. #4 – Part 3, Support Staff, pg. 60, Section 5, 5.01, Reduction in Staff.
- E. #5 – Part 3, Support Staff, Pg. 61, Section 6, 6.01, Notice of Resignation of Employment.
- F. #6 – Part 5, Co-and Extra-Curricular Staff, Pg. 73, Section 1, 1.01, C, Letter of Assignment.
- G. #7 – Part 6, Substitute and Seasonal Staff, Pg. 76, Section 1, 1.03, Dismissal/Removal From Substitute List and pg. 77, 2.02, F, Assignments and Responsibilities.
- H. #8 – Employee Acknowledgement, Pg. 79.

**Next Meeting Dates**

The next meeting dates: Tuesday, January 9, 4:30 pm and Monday, March 5, 4:30 pm.

**Adjourn**

Meeting adjourned at 5:03 pm.

Submitted by Mr. Roth, Member

Approved: \_\_\_\_\_, Chair  
Keith Hennig

Approved:

# EVANSVILLE COMMUNITY SCHOOL DISTRICT EMPLOYEE HANDBOOK PROPOSED CHANGE Effective Upon Board Approval July 1, Of Each Year

If you have a suggestion for an Employee Handbook change, please work with your employee group/representative to complete a form for each suggested change. Once the form is complete, please return to the District Administrator Administrative Assistant in the District Office, prior to each quarterly Employee Handbook Committee meeting. The Employee Handbook Committee will review, all suggested changes submitted by employee groups during each of the first three quarters of the school year, and the Committee Chair will forward recommendations to the Board of Education. The Board of Education will approve suggested changes quarterly, with implementation July 1 of each year.

Employee/School Board Member Name: Janessa Katzenberger

Employee Handbook Part: III: Support Staff

Employee Handbook Page/Section/Section #: Pg. 58, Section 2, #2.02F

**Suggested Revision:**

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

A conference regarding the evaluation report will be held between the support staff member and building principal or district level administrator. Within five (5) days following the evaluation meeting, the employee may request a second meeting for clarification and/or discussion of any concerns. A copy signed by the employee and evaluator shall be submitted for filing in the employee's permanent file by June 1st. No employee shall be required to sign a blank evaluation form. Support staff are encouraged to respond to the evaluation in writing and this response shall accompany the evaluation report.

*See attached*

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**DISTRICT OFFICE USE ONLY**

Form received: 5-10-17, jw

Board of Education Approval of Change: YES \_\_\_ or NO \_\_\_; Action Date \_\_\_\_\_

Cost Impact and Amount: None

Legal Impact: None

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**From: Janessa Katzenberger**

**Part 3, Support Staff – Pg. 58, Section 2, 2.02 F – Support Staff  
Evaluation Procedures -**

**Current:**

F. - The Administrator conducting the evaluation meeting will notify the employee at least five (5) days in advance of the meeting time, place and that it is an evaluation conference. Within five (5) days following the evaluation meeting, the employee may request a second meeting for clarification and/or discussion of any concerns. A copy signed by the employee and evaluator shall be submitted for filing in the employee's permanent file by May 1<sup>st</sup>. No employee shall be required to sign a blank evaluation form. Support staff are encouraged to respond to the evaluation in writing and this response shall accompany the evaluation report.

**Proposed:**

F. – A conference regarding the evaluation report will be held between the support staff member and building principal or district level administrator. Within five (5) days following the evaluation meeting, the employee may request a second meeting for clarification and/or discussion of any concerns. A copy signed by the employee and evaluator shall be submitted for filing in the employee's permanent file by June 1<sup>st</sup>. No employee shall be required to sign a blank evaluation form. Support staff are encouraged to respond to the evaluation in writing and this response shall accompany the evaluation report.

# EVANSVILLE COMMUNITY SCHOOL DISTRICT EMPLOYEE HANDBOOK PROPOSED CHANGE Effective Immediately Upon Board Approval

If you have a suggestion for an Employee Handbook change, please work with your employee group/representative to complete a form for each suggested change. Once the form is complete, please return to the District Administrator Administrative Assistant in the District Office, prior to each quarterly Employee Handbook Committee meeting. The Employee Handbook Committee will review, all suggested changes submitted by employee groups during each of the first three quarters of the school year, and the Committee Chair will forward recommendations to the Board of Education. The Board of Education will approve suggested changes quarterly, with implementation immediately upon approval.

Employee/School Board Member Name: Melissa Hammann

Employee Handbook Part: Part 1, All Employees

Employee Handbook Page/Section/Section #: Pg. 25, Section 4, 4.01, Grievance Purpose

Suggested Revision: How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

Proposed by Lawyer – The Board has adopted a grievance procedure for the orderly resolution of employee grievances related to discipline, termination, and workplace safety. ~~as well as for grievances related to purported violations, interpretation or inappropriate application of any provision addressed in the Handbook.~~ The exclusive means of resolving employee grievances shall be through the grievance procedure adopted by the Board. Any school employee of the District has the right of access to the grievance procedure.

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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17 KR

Board of Education Approval of Change: YES \_\_\_ or NO \_\_\_; Action Date \_\_\_\_\_

Cost Impact and Amount: 0 \$

Legal Impact: None

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# EVANSVILLE COMMUNITY SCHOOL DISTRICT EMPLOYEE HANDBOOK PROPOSED CHANGE Effective Immediately Upon Board Approval

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Employee/School Board Member Name: Jerry Roth

Employee Handbook Part: Part 1, All Employees

Employee Handbook Page/Section/Section #: Pg. 39, Section 16, Conformity to Law

Suggested Revision:

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

To Delete Entire Section – Proposed by Lawyer  
~~If any provision of this Handbook, or addendum thereto, is held to be invalid by operation of law or by any tribunal of competent jurisdiction, or if compliance with or enforcement of any sections, or addendum thereto, should be restrained by such tribunal, the remainder of this agreement shall not be affected thereby.~~

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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17 km

Board of Education Approval of Change: YES \_\_\_ or NO \_\_\_; Action Date \_\_\_\_\_

Cost Impact and Amount: 0 Sur

Legal Impact: None

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Employee/School Board Member Name: Melissa Hammann

Employee Handbook Part: Part 2 – Certified Staff

Employee Handbook Page/Section/Section #: pg. 48, Section 6, 6.01-Reasons for Reduction in Force

Suggested Revision:

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

<p>Proposed by Lawyer</p> <p>A. When the judgment of the Board, a full or partial reduction in staff should occur; the Board agrees to effect such lay-offs at the end of the school year with written notification by April 30<sup>th</sup> for lay-offs due to enrollment decline and up to <del>June 5</del> <b>May 15</b> for lay-offs due to budget constraints. Such notification shall provide the affected teacher with the reason(s) for said lay-off.</p> <p>B. In determining which teachers shall be laid-off, the Board <del>shall</del> <b>may</b> take into</p>
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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17  
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Board of Education Approval of Change: YES \_\_\_ or NO \_\_\_; Action Date \_\_\_\_\_

Cost Impact and Amount: 0 Am

Legal Impact: None

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Employee/School Board Member Name: Melissa Hammann

Employee Handbook Part: Part 3, Support Staff

Employee Handbook Page/Section/Section #: Pg. 60, Section 5, 5.01-Reduction in Staff

Suggested Revision:

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

Proposed by Lawyer -  
A. When in the judgment of the Board, a full or partial reduction in staff should occur; the Board agrees to **attempt to** effect such layoffs with thirty (30) days' notice. Such notification shall provide the affected employee with the reason(s) for said layoff.  
B. In determining which employees shall be laid-off, the Board ~~shall follow~~ **may take into consideration** factors to help guide their decision: .....

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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17 km

Board of Education Approval of Change: YES \_\_\_ or NO \_\_\_; Action Date \_\_\_\_\_

Cost Impact and Amount: 0 but

Legal Impact: None

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Employee/School Board Member Name: Melissa Hammann

Employee Handbook Part: Part 3 – Support Staff

Employee Handbook Page/Section/Section #: Pg. 61, Section 6, 6.01-Notice of Resignation of Employment

Suggested Revision:

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

Proposed by Lawyer -  
6.01 –  
The District requests a ~~written~~ notice of resignation from support staff members. The resignation shall be filed with the District Administrator at least fourteen (14) days prior to the effective date of resignation so as to ensure appropriate time to find a qualified replacement. The District Administrator has the authority to accept the resignation.  
  
Personal time or other benefit time may not be taken in place of the notice.

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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17 KR

Board of Education Approval of Change: YES  or NO ; Action Date \_\_\_\_\_

Cost Impact and Amount: 0 Aug

Legal Impact: None

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# EVANSVILLE COMMUNITY SCHOOL DISTRICT EMPLOYEE HANDBOOK PROPOSED CHANGE Effective Immediately Upon Board Approval

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Employee/School Board Member Name: Jerry Roth

Employee Handbook Part: Part 5 – Co and Extra Curricular Staff

Employee Handbook Page/Section/Section #: Pg. 73, Section 1, 1.01, C-Letter of Assignment

Suggested Revision:

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

Proposed by Lawyer –  
To delete – C –  
~~Coaches and advisors are at will employees and therefore have no expectation of continued employment. As such, coaches and advisors may be disciplined or discharged for any reasons without recourse to the grievance procedure.~~

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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17 kn

Board of Education Approval of Change: YES \_\_\_ or NO \_\_\_; Action Date \_\_\_\_\_

Cost Impact and Amount: 0 \$

Legal Impact: None

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Employee/School Board Member Name: Jerry Roth

Employee Handbook Part: Part 6 – Substitute and Seasonal Staff

Employee Handbook Page/Section/Section #: Pg. 76, Section 1, 1.03-Dismissal/Removal From Substitute List and pg. 77, 2.02, F-Assignments and Responsibilities

Suggested Revision:

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

Proposed by Lawyer –  
1.03 – Dismissal/Removal From Substitute List –  
All substitutes are casual employees and therefore have no expectation of continued employment. ~~As such, substitutes may be disciplined or discharged for any reason without recourse to the grievance procedure.~~ Substitutes may also be removed from the substitute call list at the discretion of the District.

2.02 – Assignments and Responsibilities  
F. Summer school and seasonal employees are at-will employees and therefore have no expectation of continued employment. ~~Summer school and seasonal employees may be disciplined or discharged for any reason without recourse to the grievance procedure.~~

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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17 KA

Board of Education Approval of Change: YES  or NO ; Action Date \_\_\_\_\_

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Cost Impact and Amount: None Am

Legal Impact: None

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# EVANSVILLE COMMUNITY SCHOOL DISTRICT EMPLOYEE HANDBOOK PROPOSED CHANGE Effective Immediately Upon Board Approval

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Employee/School Board Member Name: Jerry Roth

Employee Handbook Part: Employee Acknowledgement

Employee Handbook Page/Section/Section #: Pg. 79

Suggested Revision:

How This Revision Furthers the Mission of the District (stated in policy #152, second paragraph, last sentence):

See attached - Proposed by Lawyer -

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### DISTRICT OFFICE USE ONLY

Form received: 9-18-17 jh

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Board of Education Approval of Change: YES \_\_\_ or NO \_\_\_; Action Date \_\_\_\_\_

Cost Impact and Amount: 0 None

Legal Impact: None

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## Employee Acknowledgement –

### Current –

*(To be signed and returned to the District Office)*

I hereby acknowledge that it is my responsibility to access the *School District of Evansville Employee Handbook* online. My signature below indicates that I agree to read the *Handbook*. It is also important to know that additional regulations, policies, and laws are in the *District's Board Policies*. The *Employee Handbook* and the *District's Board Policies* can be located on the District's website at [www.ecsdnet.org](http://www.ecsdnet.org).

The information in this *Handbook* is subject to change. I understand that changes in District policies may supersede, modify or eliminate the information summarized in this *Handbook*. As the District provides updated policy information, I accept responsibility for reading and abiding by the changes. Email notification regarding Handbook updates will be sent to all staff. I understand that this *Handbook* does not constitute an employment contract and does not confer a property interest in my future employment and/or further benefits with the District beyond the term of my current contract (if any). I understand that I have an obligation to inform the District Office of any changes in my personal information, such as phone number, address, etc. I also accept responsibility for contacting the District Office if I have any questions, concerns or need further explanation.

### New –

*(To be signed and returned to the District Office)*

I hereby acknowledge that it is my responsibility to access the *School District of Evansville Employee Handbook* online. My signature below indicates that I agree to read the *Handbook*. It is also important to know that additional regulations, policies, and laws are in the *District's Board Policies*. The *Employee Handbook* and the *District's Board Policies* can be located on the District's website at [www.ecsdnet.org](http://www.ecsdnet.org).

**The contents of this *Handbook* are presented as a matter of information only. The plans, policies and procedures described are not conditions of employment. The District reserves the right to modify, revoke, suspend, terminate, or change any or all such plans, policies, or procedures, in whole or in part, at any time with or without notice. The language which appears in this *Handbook* is not intended to create, nor is it to be construed to constitute, a contract between the District and any one or all of its employees or a guaranty of continued employment. Notwithstanding any provisions of this *Handbook*, employment may be terminated at any time, with or without cause, except as explicitly provided for in any other pertinent section of this *Handbook* or individual contract.**

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**EVANSVILLE COMMUNITY SCHOOL DISTRICT**

**Board of Education Regular Meeting Agenda**

**Monday, January 15, 2018**

**6:00 pm**

**District Board and Training Center**

**340 Fair Street (Door 36)**

*Note, public notice of this meeting given by posting at the District Office, Levi Leonard Elementary School Office, Theodore Robinson Intermediate School Office, J.C. McKenna Middle School Office, High School Office, Evansville School District Web Site: [Evansville.k12.wi.us](http://Evansville.k12.wi.us), and by forwarding the agenda to the Evansville Review, Union Bank & Trust and Eager Free Public Library.*

- I. Roll Call: Mason Braunschweig      Melissa Hammann      Thomas Titus  
                 Eric Busse                              Keith Hennig              HS Board Rep Ava Parker  
                 David Hamilton                             John Rasmussen            HS Board Rep Maddy Krueger
- II. Approve Agenda.
- III. Public Announcements/Recognition/Upcoming Events:
- Wisconsin Association of School Board Convention (WASB) – January 17-19, 2018
  - Open Enrollment – February 5, 2018 – April 30, 2018
  - Crossing Guard Week - \_\_\_\_\_
- IV. Public Presentations.
- V. Information & Discussion:
- A. High School Student Board Representatives Report.
- B. 2018 Potential Referendum Update.
- C. School Board Election Update.
- D. Wisconsin Association of School Boards Convention Resolutions.
- E. First Reading of Policies:
1. #343.3 – Online Learning/Virtual School Program
  2. #527 – Staff Complaints
  3. #411 – Equal Educational Opportunities
  4. #411.4 – Ensuring the Educational Stability of Children in Out-of Home care (Foster care)
- F. Second Reading of Policies:
1. #523 – Staff Health and Safety
  2. #523.1 – Staff Physical Examinations (Employee Physical Examinations)
  3. #523.11 – Employee Alcohol and Drug Testing
  4. #523.2 – Staff Communicable Diseases
  5. #523.3 – Employee Assistance Program
  6. #523.4 (523.5) – Staff Protection
- VI. Public Presentations.
- VII. Business (Action Items):
- A. Approval of Open Enrollment Limits.
- VIII. Consent (Action Items):
- A. Approval of December 11, 2017, Regular Meeting Minutes.
- B. Approve the November Bills and Reconciliation.
- IX. Future Agenda – January 27, 2018, Special Board Meeting Agenda.
- X. Adjourn.