



INSTRUCTIONS:

1. Complete this cover page, print and keep on file with appropriate signatures.
2. Complete the Excel executable file Annual Report and submit email attachment to:
dpisreports@dpi.wi.gov
 With the subject line **CESA (No.) 2015-16 Annual Report**

CESA # 7

Street Address
 595 Baeten Road

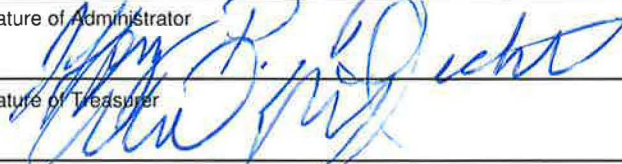

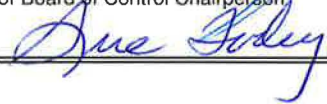
City Green Bay, WI	State WI	Zip 54304
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Treasurer for the year ending June 30, 2016 Andrew Maertz	Treasurer's Home Address (Street, City, State, Zip) 21017 St Hwy K, Reedsville, WI 54230
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Treasurer Bond Information		
Bond Amount \$100,000	Expiration Date Mo./Day/Yr. 6/30/2017	Bonding Co. Fidelity and Deposit Company of Maryland

Administrator Bond Information		
Bond Amount \$100,000	Expiration Date Mo./Day/Yr. 6/30/2017	Bonding Co. Fidelity and Deposit Company of Maryland

WE, THE BELOW LISTED AGENCY OFFICIALS, DO HEREBY CERTIFY AND ATTEST WITH OUR SIGNATURES that this report is true according to our best knowledge and belief; that the enclosed financial statements represent an accurate presentation of those expenses incurred in the "maintenance and operation of the office of the board of control and agency administrator" of financial position and operations on and for the period ending June 30, 2016.

Signature of Administrator 	Date Signed 2/14/18
Signature of Treasurer 	Date Signed 2/14/18
Signature of Board of Control Chairperson 	Date Signed 2/14/18

CESA ANNUAL REPORT AND INDIRECT COST WORKSHEET

Please read carefully the following directions for completing the CESA annual report that is required by the Wisconsin Department of Public Instruction

1)- Complete the Schedule of Revenues, Expenditures, and Changes in Fund Balance. This schedule is located in the governmental funds tab section of this file. (Please note that additional columns may be added for additional funds). The amounts on this schedule should be taken from your general ledger. Please note that your audit report may have a similar schedule.

2)- Complete the revenue summary. See the revenue tab below. The general ledger column numbers on this summary can be taken from the general ledger and should be reconciled to the revenues per the Schedule of Revenues, Expenditures and Changes in Fund Balance (Governmental Funds Tab below). Please enter the "conversion" entries in the GASB # 34 column.

The GASB # 34 revenues column should be reconciled to the revenues per the "Statement of Revenues, Expenses, and Changes in Net Position" in the audited financials.

3)- Complete the expense summary. See the expense tab below. The general ledger columns numbers on this summary can be taken from the general ledger and should be reconciled to the expenses per the Schedule of Revenues, Expenditures, and Changes in Fund Balance. Please enter the "conversion" entries in the GASB # 34 Adjustment column.

The GASB # 34 expenses column should be reconciled to the "Statement of Revenues, Expenses, and Changes in Net Position" in the audited financials.

4)- Complete the employee benefit trust fund summary if applicable. See the employee benefit trust fund tab below. The employee benefit trust fund activity should be included in the audit financials and reconciled to this schedule.

5)- Complete the internal service fund summary. See the internal service fund tab below. Please note that additional columns can be added for additional funds.

6)- Complete the indirect cost summary of expenditures. See the indirect cost tab below. Please note that the expenditures reported on this schedule must be before any GASB Statement # 34 conversion entries.

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CESA Annual Report
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - Budgetary Basis

	State Projects	Federal ECIA Projects	Federal Handicapped Projects	General Administration	Special Education	Other Special Projects	General Education Shared Services	General Noneducation Shared Services	HEAD START Miscellaneous Programs	Trust & 501(c)3 Capital Projects	Total	
Revenues	-	-	-	276,752.26	3,336,734.37	-	1,226,334.96	1,342,737.48	362,411.82	199,750.60	6,744,721.49	6,744,721.49
	-	-	-	-	2,190,771.02	-	137,123.61	430,687.30	-	-	2,758,581.93	2,758,581.93
	1,697,464.47	-	-	-	-	-	-	-	96,798.00	-	1,794,262.47	1,794,262.47
	-	-	751,701.11	-	-	193,427.57	-	-	2,909,250.68	-	3,854,379.36	3,854,379.36
	-	-	-	-	-	-	-	701,909.35	-	-	701,909.35	701,909.35
	1,697,464.47	-	751,701.11	276,752.26	5,527,505.39	193,427.57	1,363,458.57	2,475,334.13	3,368,460.50	199,750.60	15,853,854.60	15,853,854.60
Expenditures	10,943.00	-	2,490.77	-	3,967,124.24	-	339,055.59	-	2,367,537.19	-	6,687,150.79	6,687,150.79
	-	-	-	-	10,413.57	-	8,024.15	-	57,749.21	-	76,186.93	76,186.93
	735,629.47	-	698,477.54	276,752.26	1,339,139.64	186,317.84	856,662.75	1,490,530.50	719,512.03	182,232.60	6,485,254.63	6,485,254.63
	-	-	2,783.00	-	-	-	25,817.16	52,108.21	105,736.20	-	186,444.57	186,444.57
	950,892.00	-	47,949.80	-	210,827.94	7,109.73	133,898.92	463,601.10	117,925.87	17,518.00	1,949,723.36	1,949,723.36
	1,697,464.47	-	751,701.11	276,752.26	5,527,505.39	193,427.57	1,363,458.57	2,006,239.81	3,368,460.50	199,750.60	15,384,760.28	15,384,760.28
Changes (Uses)	-	-	-	-	-	-	-	469,094.32	-	-	469,094.32	469,094.32
Beginning Balances	-	-	-	-	-	-	-	469,094.32	-	-	469,094.32	469,094.32
Ending Balances	-	-	-	46,323.58	291,103.17	-	124,125.89	1,515,712.05	27,689.77	306,197.63	2,311,152.09	2,311,152.09
Change in Fund Balance	-	-	-	46,323.58	291,103.17	-	124,125.89	1,984,806.37	27,689.77	306,197.63	2,780,246.41	2,780,246.41

Internal service
and Enterprise

277,178.03	744,243.46	10,379.73	66,842.32
			430,687.30

on books should have been coded to source 249

ee insurance processing fee

CESA FISCAL YEAR	# 7		
	2016-17		
CESA ANNUAL REPORT			
REVENUES			
	GENERAL LEDGER REVENUES	GASB 34 ADJUSTMENTS	GASB 34 REVENUES
From Local Sources			
Administrative allocation	701,909.35	(701,909.35)	-
Shared service fees	5,655,583.53	(137,945.25)	5,517,638.28
Cooperative purchasing reimbursements			-
Packaged programs	60,859.07		60,859.07
Rentals and other fees	471,124.94		471,124.94
Pooled insurance programs	29,459.33		29,459.33
Other individuals or organizations	509,493.03		509,493.03
Investment income	18,201.59		18,201.59
Long-term debt proceeds	-		-
Total Local Receipts	7,446,630.84		6,606,776.24
From Intermediate Sources			
Payments from CESAs	734,951.74		734,951.74
Payments from counties	2,023,630.19		2,023,630.19
Total Intermediate Sources	2,758,581.93		2,758,581.93
From State Sources			
Grants through DPI	866,296.47		866,296.47
Grants through other state agencies	-		-
State administrative allocation	-		-
Special education aids	927,966.00	(927,966.00)	-
Total State Sources	1,794,262.47		866,296.47
From Federal Sources			
Direct federal grants	2,818,847.19		2,818,847.19
Federal grants through DPI	1,035,532.17		1,035,532.17
Federal grants through other entities	-		-
Total Federal Sources	3,854,379.36		3,854,379.36
TOTAL ALL REVENUES	15,853,854.60	(1,767,820.60)	14,086,034.00
	Please note that the total revenues in this column must be reconciled (match) the total revenues per the "Schedule of Revenues, Expenditures, and Changes in Fund Balance. - Governmental Funds- Budgetary Basis" located in the Governmental Funds tab per this spreadsheet.		Please note that the total revenues in this column must be reconciled (match) the total revenues per the "Statement of Revenues, Expenses and Changes in Net Position" per the audited Financial Statements.

Cell: B2

Comment: GURALKJ:

Insert current fiscal year

Cell: B40

Comment: This amount should agree with revenues per general ledger.

Cell: D40

Comment: This amount should agree with indirect cost worksheet.

CESA FISCAL YEAR	# 7	2016-17	CESA ANNUAL REPORT EXPENDITURES													0.09356140428	interfund transfers operating	interfund transfers	work in progress	501(c)3
	Salaries	Employee Benefits	Purchased Services	Non-capital Supplies	Capital Items	Debt	Other	General Ledger Expenses	depreciate equip GASB 34 Adjustments	leave accruals GASB 34 Adjustments	GASB 34 transfer of aid work in progress	GASB 34 pension	GASB 34 Adjustments	GASB 34 Adjustments	GASB 34 Adjustments	GASB 34 Adjustments	GASB 34 Expenses			
Instruction																				
Purchased package instructional service			60,859.07					60,859.07										60,859.07		
CESA provided services	3,063,326.45	861,936.11	281,280.95	50,081.19	16,142.72	-	929,741.00	5,202,508.42	INCLUDES CAT AID		(927,966.00)	288,915.46					4,561,457.88			
Total Instructional Services	3,063,326.45	861,936.11	342,140.02	50,081.19	16,142.72	-	929,741.00	5,263,367.49			(927,966.00)	288,915.46					4,622,316.95			
Support Services																				
Pupil support	816,962.68	241,179.39	125,377.88	3,446.97	-	-	140.00	1,187,106.90				76,517.87					1,263,624.77			
Instructional staff support	1,037,238.24	280,936.06	1,442,561.09	132,109.17	38,670.95	-	36,093.94	2,967,599.45				97,149.19					3,075,805.56			
General administration	161,768.05	43,379.68	57,243.20	4,326.24	-	-	9,263.00	275,980.17				15,151.42					291,692.22			
Maintenance/operations	455,636.29	188,820.23	553,019.70	32,008.05	16,236.99	-	78,159.11	1,325,880.37	97,262.61	2,403.94		12,675.53	(394,405.17)				1,073,817.28			
Student transportation																				
Other support services	375,567.07	133,249.30	201,941.24	45,915.43	23,813.42	-	488.68	781,000.14			2,828.12	35,177.54					819,005.80			
Total Support Services	2,847,187.33	887,564.66	2,380,143.09	217,805.66	80,721.36	-	124,144.73	6,537,567.03	97,262.61	16,849.61		266,671.66		(394,405.17)			6,523,945.64			
Non-Instructional Services																				
Community Based Programming	1,670,058.02	541,893.61	679,003.58	280,278.88	163,485.41	-	49,106.26	3,583,825.76		965.12		156,419.98	(154,771.98)	(117,925.87)	(88,890.00)	(199,750.60)	3,179,872.41			
Cooperative purchasing- supplies																				
Cooperative purchasing-utilities																				
Cooperative equipment repair																				
Total Non-Instructional Services	1,670,058.02	541,893.61	679,003.58	280,278.88	163,485.41	-	49,106.26	3,583,825.76		965.12		156,419.98	(154,771.98)	(117,925.87)	(88,890.00)	(199,750.60)	3,179,872.41			
Facilities Acquisition and Construction																				
Non-Property Expenditures																				
Property Expenditures																				
Equipment																				
Total Facilities Acquisition																				
Debt Service																				
Principal (CESA Operations)																				
Interest (CESA Operations)																				
Total Debt Service																				
TOTAL ALL EXPENSES								15,384,760.28	97,262.61	17,814.73	(927,966.00)	710,007.00	(154,771.98)	(512,331.04)	(88,890.00)	(199,750.60)	14,326,135.00			

Cell: B2

Comment: GURALKJ:
Insert current fiscal year

Cell: D8

Comment: all 382,386 object codes ---from school districts and ccodebs

Cell: A25

Comment: Include cost of utilities purchased for other entities

Cell: R40

Comment: This amount should agree with indirect cost worksheet,

CESA
FISCAL YEAR

7
2016-17

**CESA ANNUAL REPORT
EMPLOYEE BENEFIT TRUST FUND**

Additions

Employer Contribution	0.00
Retiree Contribution	0.00
Investment Earnings	<u>1,859.19</u>

1,859.19

Deductions

Post retirement benefit expense	<u>0.00</u>
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Changes in Net Assets 1,859.19

Net Position, beginning of year 102,282.35

Net Position, end of year 104,141.54

CESA 0
FISCAL YEAR 2016-17

INDIRECT COST RATE PROPOSAL
 FISCAL YEAR 2015-16
 BASED ON CURRENT FISCAL YEAR EXPENDITURES

Prepared by: Patsy A Darnick, Director of Business Services

Date: 01/02/2018

COST CTR	FUNCTION	OBJECT	ACCOUNT NAME	INDIRECT RESTRICTED	INDIRECT UNRESTRICTED	DIRECT COST	EXCLUDED COST	TOTAL COST
25	200 000	100	SALARIES			171,616		171,616
25	200 000	200	EMPLOYE BENEFITS			53,846		53,846
25	200 000	310	PERSONAL SERVICES	11,018	11,018			11,018
25	200 000	320	PROPERTY SERVICES		0			0
25	200 000	330	UTILITIES		0			0
25	200 000	340	TRAVEL			12,834		12,834
25	200 000	350	COMMUNICATION	8,039	8,039			8,039
25	200 000	360	INFORMATION TECHNOLOGY	202	202			202
25	200 000	370	PAYMENT TO NON-GOVERNMENTAL AGENCIES	3,508	3,508			3,508
25	200 000	380	INTER-GOVERNMENTAL PAYMENTS FOR SERVICES				2,100	2,100
25	200 000	390	INTERFUND PAYMENTS	0	0			0
25	200 000	400	NON-CAPITAL OBJECTS	4,326	4,326			4,326
25	200 000	500	CAPITAL OBJECTS				0	0
25	200 000	600	DEBT RETIREMENT				0	0
25	200 000	710	AGENCY INSURANCE	0	0			0
25	200 000	720	JUDGMENTS & SETTLEMENTS			0		0
25	200 000	730	UNEMPLOYMENT COMPENSATION			0		0
25	200 000	790	OTHER INSURANCE & JUDGMENTS			0		0
25	200 000	900	OTHER OBJECTS			9,263		9,263
25	400 000	000	NON-PROGRAM TRANSACTIONS				0	0
25	000 000	000	TOTAL GENERAL ADMIN. COST CENTER 25	27,093	27,093	247,559	2,100	276,752
21	000 000	000	STATE PROJECTS			1,697,464		1,697,464
22	000 000	000	FEDERAL ECIA PROJECTS			0		0
24	000 000	000	FEDERAL HAND. PROJECTS (CESA 7 funds 26 & 27)			751,701		751,701
29	000 000	000	OTHER SPECIAL PROJECTS			5,720,933		5,720,933
30	000 000	000	DEBT SERVICE				0	0
40	000 000	000	CAPITAL PROJECTS				0	0
50	000 000	000	FOOD SERVICE			0		0
60	000 000	000	INTERNAL SERVICE			824,776		824,776
75	000 000	000	CASH EQUITY TRUST				0	0
80	000 000	000	DEFERRED CLASSIFICATION				199,751	199,751
94	000 000	000	CESA PACKAGE SERVICES				0	0
97	000 000	000	GEN. EDUCATION SHARED SERV.			1,363,459		1,363,459
98	000 000	000	GEN. NON-EDUC. SHARED SERV.			1,181,464		1,181,464
99	000 000	000	MISCELLANEOUS			3,368,461		3,368,461
			TOTAL	27,093	27,093	15,155,816	201,851	15,384,760

UNADJUSTED INDIRECT RATES:

INDIRECT COST RATE PROPOSAL
 FISCAL YEAR 2015-16
 BASED ON CURRENT FISCAL YEAR EXPENDITURES

Prepared by: Patsy A Darnick, Director of Business Services

Date: 01/02/2018

COST CTR	FUNCTION	OBJECT	ACCOUNT NAME	INDIRECT RESTRICTED	INDIRECT UNRESTRICTED	DIRECT COST	EXCLUDED COST	TOTAL COST
			UNRESTRICTED	0.17877%				
			RESTRICTED	0.17877%				
			COMMON ADJUSTMENTS FROM DIRECT TO INDIRECT:					
			COST CENTER 25 COST OF SUPPORT STAFF	77863.74	77863.74	-77863.74	from fd 25	
			MEMBERSHIP DUES	9263	9263	-9263	from fd 25	
			LEGAL COST (background checks)	2733.42	2733.42	-2733.42	from prj 770	
			AUDIT COST	19600	19600	-19600	from prj 770	
			UNEMPLOYMENT INSURANCE	260.5	260.5	-260.5	from prj 770	
			LIABILITY, PROP., FIDELITY BOND PREM AND WORKER'S COMP.	59715.52	59715.52	-59715.52	from prj 770	
			OTHER	0	0	0		
			BUSINESS OFFICE STAFF & EXPENSES	413629.75	413629.75	-413630		
			TECHNOLOGY OFFICE STAFF & EXPENSES	220828.48	220828.48	-220828		
			BAETEN RD COSTS NOT CHARGED TO PROJECT:	112380.77	112380.77	-112381		
			EXCLUDED COSTS:					
			INTERGOVERNMENTAL PAYMENT FOR TRANSIT OF AIDS	0	0	927,966	(927,966)	
			INTER-FUND OPERATING TRANSFERS	0	0	154,772	(154,772)	
			CAPITAL OBJECTS	0	0	260,349	(260,349)	
			DEBT PAYMENTS	0	0	0	0	
			OTHER	0	0	0	0	
			ADJUSTED TOTALS	943,369	943,369	12,896,454	1,544,938	15,384,760
			ADJUSTED INDIRECT RATES:					
			UNRESTRICTED	7.31495%				
			RESTRICTED	7.31495%				