



**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:  
[dpisfsreports@dpi.state.wi.us](mailto:dpisfsreports@dpi.state.wi.us)  
 With the subject line **CESA (No.) 2012 Annual Report**

**GENERAL INFORMATION**

CESA  
10

Street Address  
725 West Park Ave.

City  
Chippewa Falls

State  
WI

Zip  
54729

**TREASURER**

Treasurer for the year ending June 30, 2012  
Deanna Heiman

Treasurer's Home Address *Street, City, State, Zip*  
N5827 County Hwy G Neillsville, WI 54456

**Treasurer Bond Information**

Bond Amount \$100,000  
Expiration Date *Mo./Day/Yr.* 6/30/2012

Bonding Co.  
Community Insurance Corporation

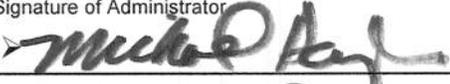
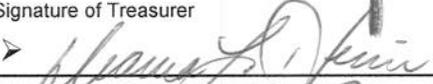
**Administrator Bond Information**

Bond Amount \$100,000  
Expiration Date *Mo./Day/Yr.* 6/30/2012

Bonding Co.  
Community Insurance Corporation

**SIGNATURES**

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, 2012.

Signature of Administrator 	Date Signed <i>Mo./Day/Yr.</i> 3/14/13
Signature of Treasurer 	Date Signed <i>Mo./Day/Yr.</i> 3-14-2013
Signature of Board of Control Chairperson 	Date Signed <i>Mo./Day/Yr.</i> 3/14/13

CESA  
FISCAL YEAR

10  
2011-12

CESA ANNUAL REPORT  
REVENUES

GENERAL LEDGER REVENUES      BOOKED GASB 34 ADJUSTMENTS      PRE-GASB 34 REVENUES

From Local Sources			
Administrative allocation	496,420.00		496,420.00
Shared service fees	15,806,617.00		
Cooperative purchasing reimbursements	296,720.00		296,720.00
Packaged programs	6,741,444.00		6,741,444.00
Rentals and other fees			
Pooled insurance programs			
Other individuals or organizations			
Investment income	83,767.00		83,767.00
Long-term debt proceeds			
<b>Total Local Receipts</b>	<b>23,424,968.00</b>		<b>7,618,351.00</b>

From Intermediate Sources			
Payments from CESAs	829,127.00		829,127.00
Payments from counties	1,236,530.00		1,236,530.00
<b>Total Intermediate Receipts</b>	<b>2,065,657.00</b>		<b>2,065,657.00</b>

From State Sources			
Grants through DPI	205,524.00		205,524.00
Grants through other state agencies			
State administrative allocation	21,717.00		21,717.00
Special education aids	2,882,770.00		2,882,770.00
<b>Total State Receipts</b>	<b>3,110,011.00</b>		<b>3,110,011.00</b>

From Federal Sources			
Direct federal grants	817,579.00		817,579.00
Federal grants through DPI	2,704,879.00		2,704,879.00
Federal grants through other entities	7,098,449.00		7,098,449.00
<b>Total Federal Receipts</b>	<b>10,620,907.00</b>		<b>10,620,907.00</b>

<b>TOTAL ALL RECEIPTS</b>	<b>39,221,543.00</b>		<b>23,414,926.00</b>
---------------------------	----------------------	--	----------------------

CESA  
FISCAL YEAR

10  
2011-12

**CESA ANNUAL REPORT  
EXPENDITURES**

	Salaries	Employee Benefits	Purchased Services	Non-capital Supplies	Capital Items	Debt	Other	General Ledger Expenses	Booked GASB 34 Adjustments	Pre-GASB 34 Expenses
<b>Instruction</b>										
Purchased package instructional service			6,750,044.00							6,750,044.00
CESA provided services	1,821,217.00	802,829.00	4,265,353.00	176,566.00	19,636.00		4,437.00	7,090,038.00		7,090,038.00
<b>Total Instructional Services</b>	<b>1,821,217.00</b>	<b>802,829.00</b>	<b>11,015,397.00</b>	<b>176,566.00</b>	<b>19,636.00</b>	<b>-</b>	<b>4,437.00</b>	<b>13,840,082.00</b>		<b>13,840,082.00</b>
<b>Support Services</b>										
Pupil support	1,757,090.00	742,300.00	2,321,434.00	103,951.00	152,056.00		9,117.00	5,085,948.00		5,085,948.00
Instructional staff support	4,639,249.00	1,951,877.00	9,887,240.00	295,859.00	1,537,455.00		104,843.00	18,416,523.00		18,416,523.00
General administration	190,371.00	90,567.00	196,100.00	10,107.00			9,275.00	496,420.00		496,420.00
Maintenance/operations										
Student transportation										
Other support services										
<b>Total Support Services</b>	<b>6,586,710.00</b>	<b>2,784,744.00</b>	<b>12,404,774.00</b>	<b>409,917.00</b>	<b>1,689,511.00</b>	<b>-</b>	<b>123,235.00</b>	<b>23,998,891.00</b>		<b>23,998,891.00</b>
<b>Non-Instructional Services</b>										
Cooperative purchasing- supplies	8,828.00	3,950.00	5,694.00	278,248.00						296,720.00
Cooperative purchasing-utilities	-	-	-	-	-	-	-	-	-	-
Cooperative equipment repair	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Instructional Services</b>	<b>8,828.00</b>	<b>3,950.00</b>	<b>5,694.00</b>	<b>278,248.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,720.00</b>		<b>296,720.00</b>
<b>Facilities Acquisition and Construction</b>										
Non-Property Expenditures	-	-	-	-	-	-	-	-	-	-
Property Expenditures	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
<b>Total Facilities Acquisition</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>										
Principal (CESA Operations)										
Interest (CESA Operations)										
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ALL EXPENSES</b>										<b>38,135,693.00</b>
Interfunds										
Total expenses including interfunds										<b>38,135,693.00</b>

CESA  
FISCAL YEAR

10  
2011-12

**CESA ANNUAL REPORT  
EMPLOYEE BENEFIT TRUST FUND**

	OPEB	Pension
<b>Additions</b>		
Employer Contribution	217,782.00	48,738.00
Retiree Contribution	45,270.00	0.00
Investment Earnings	43,617.00	4,474.00
	<hr/>	<hr/>
	306,669.00	53,212.00
<b>Deductions</b>		
Post retirement benefit expense	256,880.00	11,520.00
	<hr/>	<hr/>
<b>Changes in Net Assets</b>	49,789.00	41,692.00
<b>Net Assets, beginning of year</b>	2,361,070.00	219,657.00
	<hr/>	<hr/>
<b>Net Assets, end of year</b>	2,410,859.00	261,349.00
	<hr/> <hr/>	<hr/> <hr/>

**CESA** 0  
**FISCAL YEAR** 2011-12

**Schedule of Payments for Special Education Packaged Programs**

Payments from School Districts

School District	Program	Amount
AUGUSTA	SPECIAL ED	23,253
BLOOMER	SPECIAL ED	893,218
CHETEK	SPECIAL ED	0
CADOTT	SPECIAL ED	1,085,603
CHETEK	SPECIAL ED	6,867
CHIPPEWA FALLS	SPECIAL ED	6,867
CORNELL	SPECIAL ED	632,852
FALL CREEK	SPECIAL ED	-6,665
FLAMBEAU	SPECIAL ED	566,271
GILMAN	SPECIAL ED	20,601
GILMANTON	SPECIAL ED	67,759
GRANTON	SPECIAL ED	157,447
MARSHFIELD	SPECIAL ED	6,867
GREENWOOD	SPECIAL ED	460,288
LADYSMITH	SPECIAL ED	27,730
LAKE HOLCOMBE	SPECIAL ED	539,859
LOYAL	SPECIAL ED	350,185
MONDOVI	SPECIAL ED	13,734
NEILLSVILLE	SPECIAL ED	721,510
OWEN-WITHEE	SPECIAL ED	18,632
STANLEY-BOYD	SPECIAL ED	700,382
THORP	SPECIAL ED	448,182

6741444

Payments from CESAs

CESA	Program	Amount
------	---------	--------

Payments to Host Districts

School District	Program	Amount
AUGUSTA		
BLOOMER	SPECIAL ED	900,085
CADOTT	SPECIAL ED	1,099,337
CHIPPEWA FALLS	SPECIAL ED	
CORNELL	SPECIAL ED	625,985
FLAMBEAU	SPECIAL ED	600,868
GILMAN	SPECIAL ED	944
GILMANTON	SPECIAL ED	81,493
GRANTON	SPECIAL ED	177,892
GREENWOOD	SPECIAL ED	423,721

LAKE HOLCOMBE	SPECIAL ED	532,992
MONDOVI	SPECIAL ED	
LOYAL	SPECIAL ED	276,488
NEILLSVILLE	SPECIAL ED	808,878
OSSEO-FAIRCHILD	SPECIAL ED	
OWEN-WITHEE	SPECIAL ED	110
STANLEY-BOYD	SPECIAL ED	666,047
THORP	SPECIAL ED	555,202

6750044

CESA  
FISCAL YEAR 2011-12

0

INDIRECT COST RATE PROPOSAL  
FISCAL YEAR 2012-13  
BASED ON CURRENT FISCAL YEAR EXPENDITURES

COST CTR FUNCTION OBJECT ACCOUNT NAME

25	200 000	100	SALARIES
25	200 000	200	EMPLOYEE BENEFITS
25	200 000	310	PERSONAL SERVICES
25	200 000	320	PROPERTY SERVICES
25	200 000	330	UTILITIES
25	200 000	340	TRAVEL
25	200 000	350	COMMUNICATION
25	200 000	360	INFORMATION TECHNOLOGY
25	200 000	370	PAYMENT TO NON-GOVERNMENTAL AGENCIES
25	200 000	380	INTER-GOVERNMENTAL PAYMENTS FOR SERVICES
25	200 000	390	INTERFUND PAYMENTS
25	200 000	400	NON-CAPITAL OBJECTS
25	200 000	500	CAPITAL OBJECTS
25	200 000	600	DEBT RETIREMENT
25	200 000	710	AGENCY INSURANCE
25	200 000	720	JUDGMENTS & SETTLEMENTS
25	200 000	730	UNEMPLOYMENT COMPENSATION
25	200 000	790	OTHER INSURANCE & JUDGMENTS
25	200 000	900	OTHER OBJECTS
25	400 000	000	NON-PROGRAM TRANSACTIONS
25	000 000	000	TOTAL GENERAL ADMIN COST CENTER 25
21	000 000	000	STATE PROJECTS
22	000 000	000	FEDERAL ECIA PROJECTS
24	000 000	000	FEDERAL HAND PROJECTS
29	000 000	000	OTHER SPECIAL PROJECTS
30	000 000	000	DEBT SERVICE
40	000 000	000	CAPITAL PROJECTS
50	000 000	000	FOOD SERVICE
60	000 000	000	INTERNAL SERVICE
75	000 000	000	CASH EQUITY TRUST
80	000 000	000	DEFERRED CLASSIFICATION
94	000 000	000	CESA PACKAGE SERVICES
97	000 000	000	GEN. EDUCATION SHARED SERV.
98	000 000	000	GEN. NON-EDUC. SHARED SERV.
99	000 000	000	MISCELLANEOUS
	TOTAL		

UNADJUSTED INDIRECT RATES:

	INDIRECT RESTRICTED	INDIRECT UNRESTRICTED	DIRECT COST	EXCLUDED COST	TOTAL COST
	76,148	76,148	114,223		190,371
	36,227	36,227	54,340		90,567
	8,263	8,263			8,263
					0
					0
			29,497		29,497
	3,637	3,637			3,637
	0	0			0
	0	0			0
	74,609	74,609		80,094	80,094
	10,107	10,107			10,107
					0
					0
	0	0			0
					0
					0
			9,275		9,275
					0
	208,991	208,991	207,335	80,094	496,420
			205,524		205,524
			0		0
			2,704,879		2,704,879
			7,994,541		7,994,541
				0	0
				63,722	63,722
			0		0
			4,246,985		4,459,643
				212,658	212,658
				83,767	83,767
				1,050,085	1,050,085
	119,691	119,691		6,750,044	6,750,044
			12,151,892		12,151,892
			18,471		18,471
			129,538		129,538
	328,682	328,682	27,659,165	8,398,928	36,386,775

Prepared by: Randy Bove  
Date: 3/15/13

INDIRECT COST RATE PROPOSAL  
 FISCAL YEAR 2012-13  
 BASED ON CURRENT FISCAL YEAR EXPENDITURES

Prepared by: Randy Bowe  
 Date: 3/15/13

COST CTR	FUNCTION	OBJECT	ACCOUNT NAME	INDIRECT RESTRICTED	INDIRECT UNRESTRICTED	DIRECT COST	EXCLUDED COST	TOTAL COST
			RESTRICTED	1.19%				
			COMMON ADJUSTMENTS FROM DIRECT TO INDIRECT:					
			COST CENTER 25 COST OF SUPPORT STAFF	0	0	0	0	
			MEMBERSHIP DUES	0	0	0	0	
			LEGAL COST	0	0	0	0	
			AUDIT COST	0	0	0	0	
			UNEMPLOYMENT INSURANCE	0	0	0	0	
			LIABILITY, PROP., FIDELITY BOND PREM AND WORKERS COMP.	0	0	0	0	
			OTHER	0	0	0	0	
			EXCLUDED COSTS:					
			INTERGOVERNMENTAL PAYMENT FOR TRANSIT OF AIDS	0	0	0	0	
			INTER-FUND OPERATING TRANSFERS	0	0	0	0	
			CAPITAL OBJECTS	0	0	0	0	
			DEBT PAYMENTS	0	0	0	0	
			OTHER	0	0	0	0	
			ADJUSTED TOTALS	328,682	328,682	27,659,165	8,398,928	36,386,775
			ADJUSTED INDIRECT RATES:					
			UNRESTRICTED	1.19%				
			RESTRICTED	1.19%				