

**SERIES 600 – FISCAL MANAGEMENT  
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## 660 MANAGEMENT OF FUNDS

### 661 GENERAL FUND BALANCE<sup>1</sup>

- I. The Board of Education recognizes the need for maintaining an operating reserve for the following purposes:
  - A. Hold adequate working capital to meet cash flow needs during the fiscal year.
  - B. Avoid excessive short term borrowing thereby avoiding associated interest expense.
  - C. Serve as a safeguard for unanticipated expenses and unrealized revenues of the District.
  - D. Demonstrate financial stability which could lower debt issuance costs.
- II. Any net excess revenues greater than expenditures in a given fiscal year will be added to the District fund balance. Each year, the projected/actual year end fund balance of the General Fund would be reviewed and a determination made if any amounts will be committed and/or assigned.
- III. The Board of Education shall continually strive to develop balanced operating budgets and every effort will be made to maintain a final year end fund balance no less than 15%, but with the goal of eliminating short term borrowing.
- IV. Financial Disclosures
  - A. Fund Balance amounts will be reported in conformance with generally accepted accounting principles and shall be reclassified not less than at the end of each fiscal year. The District shall report fund balances as either Non-spendable, Restricted, Committed, Assigned, or Unassigned.
    1. Non-spendable – The District shall report inventories, prepaid items, long-term receivables, and other amounts legally or contractually required to be maintained intact.
    2. Restricted – The District shall report amounts that can be spent only for specific purposes stipulated by constitution, external source providers, or through legislation. The fund balance for the spendable portion in the debt service funds, capital projects fund, food service fund, community service fund, and employee trust fund shall be classified as restricted. When both restricted and unrestricted resources are available for use, it is the district policy to use unrestricted resources first, then restricted resources as they are needed.
    3. Committed/Assigned – The fund balance for the spendable portion of the General Fund shall be classified as either committed, assigned, or unassigned.
      - a. The Board of Education may, from time to time, commit additional amounts of the fund balance for a specific purpose. Such action shall be made in resolution form and require the approval of a majority of the school board. Commitments of

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<sup>1</sup> Approved: 8/31/09

Revised: 7/25/11

fund balance, once made, can only be modified or eliminated by a subsequent resolution.

- b. The Board of Education authorizes the District Administrator to assign fund balance, to the extent that such assignment does not create a negative unassigned fund balance. Assigned fund balance are intended to be used by the district for specific purposes but do not meet the criteria to be classified as restricted or committed.
4. Unassigned – The fund balance is the residual classification for the district’s General Fund and includes all spendable amounts not contained in other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts have been restricted, committed, or assigned.
- V. Fund Balance of a Special Revenue Fund, where donations and contributions received from an individual or organization shall be committed for the specific purpose identified by the individual, organization, or district administration.

## 662 TYPES OF FUNDS

### 662.1 STUDENT ACTIVITY FUNDS<sup>2</sup>

- I. The raising and expending of activity funds by student bodies should have but one purpose: to promote the general welfare, education and morale of all the students and to finance normal and legitimate extracurricular activities of student body organizations.
- II. Student activity funds shall be managed in accordance with sound business practices, including sound budgetary and accounting procedures and thorough audits.
- III. All funds raised by student classes, clubs or organizations shall be under the control of the Board and shall be managed in accordance with sound budgetary and accounting procedures.
- IV. Student activity funds shall be:
  - A. Deposited in the school district account;
  - B. Accounted for in the Agency Funds 60 and 61; and
  - C. Audited annually along with other school district funds
- V. Special funds and management procedures shall be developed by the administration providing for the collection, documentation and disbursement of activity funds by classes, clubs and organizations.
- VI. The principal shall be responsible for supervising the management of student activity funds in his/her building.
- VII. Individual responsibilities assigned to student activity funds management are as follows:
  - A. The District Administrator shall have the responsibility and the authority to implement all policies and rules pertaining to the supervision and administration of student activity funds.
  - B. The Administrator of Business Services shall be responsible for the internal auditing of student activity funds and prescribing appropriate accounting procedures.
  - C. The building principal shall be directly responsible for the conduct of student financial activities in accordance with state law and established procedures. Building principals shall participate in the preparation, modification and interpretation of student activity funds management policies and procedures.

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<sup>2</sup> Legal Reference: Sections 120.14 , 120-16 (2) (5) and 120-18 Wisconsin Statutes  
Approved: 3/19/01

## 662.1 RULE STUDENT ACTIVITY FUNDS MANAGEMENT PROCEDURES<sup>3</sup>

- I. Each class, club or organization shall be assigned a faculty advisor who will be responsible to the principal. Upon the annual election of officers, each class, club or organization shall submit a listing of officers to the district office.
- II. The class, club or organization treasurer and faculty advisor shall be responsible to the principal for the following:
  - A. Documenting the collection and disbursement of all activity funds; and
  - B. Turning all funds and documentation over to the district office as soon as possible.
- III. The collection or raising of funds by classes, clubs or organizations must have the approval of the principal. Funds shall be deposited in the school district account. Interest earned on deposits shall be donated to the Student Cabinet.
- IV. Disbursements of class, club or organization funds may be made only with the approval of the faculty advisor, club officer and the principal. Disbursements will be requested via a Purchase Requisition Form or a Check Request Form, both of which require the principal's approval. The Administrator of Business Services shall be responsible for updating individual Activity Fund Balances on a monthly basis.
- V. The business office is responsible for assigning appropriate account numbers for each student activity account.
- VI. It is recommended that no student club or organization shall be allowed to operate with a negative balance. Special exceptions may be made with the approval of the principal based on a reasonable expectation that such negative balance is a temporary condition that will be corrected by incoming receipts.
- VII. If an account has had no activity for twelve months, the account shall be considered inactive. Any funds remaining in an inactive account shall be transferred to the student council and the inactive account shall be closed.
- VIII. General Comments
  - A. A bank reconciliation will be prepared monthly by the business office. The bank balance should be compared to the total balances of all activity accounts to ensure that the accounts balance.
  - B. Activity advisors should review club balances with the club officers on a quarterly basis to ensure that the accounts balance. This review should be signed.
  - C. Activity advisors are prohibited from accounting for any activity fund transactions through their own personal bank accounts.
  - D. At the end of the school year, all balances of class, club or organization funds will be carried over to the next school year with the exception of the graduation class fund balance. The graduating class, after covering the expenses and

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<sup>3</sup> Approved: 1/97  
Revised: 10/98  
Revised: 3/19/01  
Revised: 1/23/2017

activities of the class, shall designate how any remaining balance will be disposed of or spent. When a class graduates, up to \$500 shall be deposited into a multi-year CD in the name of the Senior class of \_\_\_\_ for the purpose of providing the initial costs of the class reunion. The CD shall carry the names of three of the class officers. In order to redeem the CD, two officers so named must sign for the release of funds. Any of the residual of a graduating class more than \$500 will be transferred to the East Troy High School Alumni Project Fund. This designation must be made in writing to the high school principal before the end of the following school year. Any funds which remain in a class treasury at the end of the school year of graduation will be transferred to a separate high school alumni project fund with recognition given to each of the contributing classes.

- E. Any amount being held for any graduating class, will, after proper notification be transferred to the Alumni Project Fund.

## **670 EXPENDITURES**

### **671 SALARY AND PAYROLL MANAGEMENT**

#### **671.31 ADMINISTRATIVE POLICY FOR EAST TROY COMMUNITY SCHOOL DISTRICT IRC SECTION 403(B) PLAN<sup>4</sup>**

- I. Establishment
  - A. The East Troy Community School District (“District”) sponsors the East Troy Community School District IRC Section 403(b) Plan (the “Plan”) for the benefit of its employees. The administration and operation of the Plan is governed by this Administrative Policy.
- II. Employee Contributions
  - A. 2.01. Salary Reduction Agreements. Each eligible employee of the District may elect to reduce his/her salary by a specified amount by completing and returning the Salary Reduction Agreement to the District.
  - B. 2.02. Change or Revocation of Election. Pursuant to the terms of the Salary Reduction Agreement, which may be amended from time to time by the District, each employee may change his/her contributions. Any change to contributions may only be made on a prospective basis.
- III. Approved Vendors
  - A. 3.01. List of Vendors. The District shall keep a list of vendors who have been approved to receive funds under the Plan (“Approved Vendors”). This list of Approved Vendors shall be available to employees.
  - B. 3.02. Hold Harmless Agreement. A vendor must sign the District-approved Hold Harmless Agreement in order to be and remain an Approved Vendor.
  - C. 3.03. Additional Vendors. Vendors will be added to the list of Approved Vendors upon the approval of all applicable employee associations and the District, and upon the vendor signing and delivering the District-approved Hold Harmless Agreement.
  - D. 3.04. Notice of Removed Vendors. The District will notify the appropriate employee associations within thirty (30) days of a decision to remove an Approved Vendor from the Approved Vendor list.
- IV. Amendment
  - A. 4.01. 401(b) Amendment. The District may amend this Administrative Policy at any time and from time to time except as limited by the terms and conditions of a collective bargaining agreement or Wisconsin law.

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<sup>4</sup> Revised: 3/23/09

**671.31 EXHIBIT 1 LIST OF APPROVED VENDORS**

- I. The following are the approved vendors under the 403(b) plan:
  - A. ING/Reliastar Life Insurance & Annuity Company
  - B. Aid Assn. for Lutherans (Thrivent)
  - C. Horace Mann Life Insurance Company
  - D. WEA Trust
  - E. 403b ASP (recognizing Wachovia and Edward Jones)
  - F. AXA Equitable



# 671.3 EXHIBIT 2 SALARY REDUCTION AGREEMENT



## SALARY REDUCTION AGREEMENT

This Salary Reduction Agreement is made between the undersigned ("Employee") and the East Troy Community School District ("Employer"), whereby the parties agree as follows:

1. The gross salary of the Employee shall be reduced in the following amounts per paycheck twice monthly, commencing on the Payroll and shall be remitted to the following vendor(s).
2. Should the gross salary not allow for the entire deduction, only the maximum deduction available will be contributed, per payroll.

Contributions can be made to pre-tax only, after-tax ROTH (WEA and AXA only), or a combination of both pre-tax and after-tax ROTH (WEA and AXA only). The dollar amount listed in the pre-tax and after-tax sections must equal the total salary reduction.

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

Social Security #: \_\_\_\_\_

Pre-Tax Salary Reduction		After-Tax Roth Salary Reduction (WEA & AXA Vendor Only)	
Pay Period	Amount	Pay Period	Amount
<b>Total Pre-Tax</b>		<b>Total Roth</b>	
<b>Total Reduction</b>			

*A Salary Reduction Agreement must be received on or before the 1st day of the month in order to be effective for that month's payroll.*

3. The amount of said salary reduction(s) shall be paid and remitted to the above vendor(s) for the purpose of establishing a nonforfeitable annuity contract(s) or the establishment of a custodial account(s) that qualify under the terms of Section 403(b) of the Internal Revenue Code of 1986, as amended.
4. The Employee shall determine that the amount of salary reduction specified in paragraph 1 (including all other Agreements in force with all other employers) shall not exceed the amount permitted under Sections 403(b), 415, 457 and 402(g) of the Internal Revenue Code. The Employee agrees that he/she is solely responsible for any and all taxes, interest, penalties, fines or forfeitures which may be imposed on the Employee in the event that the salary reduction contribution exceeds applicable contribution limits.
5. The Employer shall not make any representations to the Employee regarding the advisability or appropriateness of the tax consequences of this Salary Reduction Agreement, participation in the 403(b) Plan, or the specific vendor selected by the Employee. If such representations are made, the Employee shall disregard such representations and the Employee shall not rely upon such representations.
6. The Employee agrees that the Employer shall have the authority not to implement or to discontinue the salary reduction amount(s) if the Employer determines that the Employee's salary reduction amount(s) will exceed the maximum allowable contributions noted in Item 3 or if the Employee fails to comply with the East Troy Community School District IRC Section 403(b) Plan. A discontinuance would only take place after the Employee has been notified of the pending action and has had a minimum of two weeks to correct the problem and/or provide the Employer with information satisfactory to the Employer that the salary reduction amount does not exceed the maximum allowable contribution.
7. This Agreement is legally binding and irrevocable with respect to all amounts earned by the Employee while this Agreement is in effect and the Employee remains employed by the Employer. The Employee agrees that this Agreement supersedes all others and remains in effect for the first two regular payroll checks per month until he/she revokes the Agreement, submits a new Agreement, or terminates employment. Revocation of this Agreement shall be effective as of the first day of the pay period immediately following the date the Employer receives written notice of revocation.
8. The Employee understand withdrawals of any 403(b) can not occur as a retired retiree. (Active withdrawals can not occur as our employee.)
9. The Employee acknowledges that he/she has read and understood this Agreement.

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

For Office Use Only Date Received: \_\_\_\_\_ By: \_\_\_\_\_

Administration Office: 2043 Division Street, East Troy, WI 53120 • Phone: 262-642-6710 • Fax: 262-642-6712 • www.easttroy.k12.wi.us

## **673 PAYMENT PROCEDURES<sup>5</sup>**

### **I. Signing of Checks**

- A. All checks must be signed by the three officers of the Board as designated by Wisconsin State Statutes or facsimile by digital reproduction

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<sup>5</sup> Legal Reference: Sections 66.042, 120.15, 120.16, 120.17 Wisconsin Statutes.  
Approved: 3/19/01

## **675 BUSINESS AND NON-INSTRUCTIONAL OPERATIONS<sup>6</sup>**

- I. Expenditures-Purchasing Guides
  - A. The Board and the administration will follow its adopted budget of expenditures as closely as possible during the fiscal year. It shall be the duty of the administration to secure the most and best possible education for the children of the district per unit of expenditures.
  - B. The Board and administration must represent all taxpayers in the school district and make all purchases accordingly. This means buying from the lowest and/or best bidder when it is to the advantage of the district to secure bids (see Policy 675).
  - C. The Board places the responsibility for administering the operating budget once adopted with the superintendent. After the Board approves the preliminary budget the administration may begin purchasing in those items of supplies, materials, and books required to open classes in the fall.
  - D. Purchases of individual items of equipment, supplies, and services which were not budgeted and which exceed an amount of \$10,000.00 must be approved by the superintendent and the Board.
  - E. Each budget administrator is expected to stay within the budgeted amount for their approved budgets. The District Administrator or designee will monitor all purchases of budget administrators and will report to the Board on an annual basis (June) any adjustments, which must be made in account categories. The Board will act on the adjustments and provide the proper public notifications.

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<sup>6</sup> Approved: 2/23/2009

## 677 BUSINESS AND NON-INSTRUCTIONAL OPERATIONS<sup>7</sup>

### I. Expenditures-Bidding Procedures

- A. It is the policy of the Board to make all purchases when practical on the basis of the lowest bid price and quality of the goods or services as specified by the Board, except that the Board may reject the lowest price or bid if in the opinion of the Board:
  - 1. There is a question or doubt if the vendor or agent can meet the commitment.
  - 2. The vendor or agent has failed to meet purchase agreements in the past.
  - 3. The goods or services on the basis of previous experience or knowledge of the Board were not satisfactory in quality.
- B. In any event, all things being equal, the Board will give preference to agents, vendors, or manufacturers residing in the school district. It is the intention of the Board that all purchases be made in such a manner that all qualified suppliers have an equal opportunity.
- C. Sealed bids will be taken on all purchases of goods or services, the estimated cost of which exceeds \$20,000.00, and on all public construction, the estimated cost of which exceeds \$40,000.00. All purchases where the estimated cost of which exceeds \$5,000.00 but does not exceed \$20,000.00, will be made on the basis of the lowest responsible quotation.
- D. The Board will waive bidding procedures when an emergency condition exists. An emergency situation is one which failure to act immediately shall cause appreciable damage to physical facilities, interrupt the educational program, or endanger the life or health of students, staff or community.
- E. The Board reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the school district. The Board reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.

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<sup>7</sup> Approved: 2/23/2009

**680 FISCAL ACCOUNTING AND REPORTING**

**684 AUDIT<sup>8</sup>**

- I. The Board will employ an independent auditor annually:
  - A. To examine the records of all funds at the close of its fiscal year.
  - B. To conduct such examination in accordance with generally accepted auditing standards.
  - C. To render an opinion on the financial statements prepared at the close of the fiscal year.
  - D. To prepare financial statements for publication as may be required by law.
  - E. To make such recommendations to the Board concerning accounting records, procedures, and related activities as may appear necessary and desirable.

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<sup>8</sup> Legal Reference: Section 120.14 Wisconsin Statutes, PI14.03, WB. Administration Code  
Approved: 3/10/01

## 685 POST-ISSUANCE COMPLIANCE POLICY FOR TAX-EXEMPT AND TAX ADVANTAGED OBLIGATIONS AND CONTINUING DISCLOSURE

### Statement of Purpose

This Post-Issuance Compliance Policy (the “Policy”) sets forth specific policies of the East Troy Community School District, Wisconsin (the “District”) designed to monitor post-issuance compliance

- (i) with applicable provisions of the Internal Revenue code of 1986, as amended, and regulations promulgated thereunder for obligations issued by the Issuer on tax-exempt or tax-advantaged basis (“Obligations”); and
- (ii) with applicable requirements set forth in certificates and agreements(s) (“continuing Disclosure Agreements”) providing for ongoing disclosure in connection with the offering of obligations to investors, for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of rule 15c2-12(b)(5) (the “Rule”) promulgated by the Securities and Exchange commission under the Securities Exchange Act of 1934.

This Policy documents practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The federal tax law requirements applicable to each particular issue of Obligations will be detailed in the arbitrage or tax certificate prepared by bond counsel and signed by officials of the Issuer and the post-closing compliance checklist provided by bond counsel with respect to that issue. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

This Policy similarly documents practices and describes various procedures and systems designed to ensure compliance with Continuing Disclosure Agreements, by preparing and disseminated related reports and information and reporting "material events" for the benefit of the holders of the Issuer's obligations and to assist the Participating Underwriters (within the meaning of the Rule) in complying with the Rule.

The Issuer recognizes that compliance with pertinent law is an on-going process, necessary during the entire term of the obligations, and is an integral component of the Issuer’s debt management. Accordingly, the analysis of those facts and implementation of the Policy will require on-going monitoring and consultation with bond counsel and the Issuer’s accountants and advisors.

**Development of Written Procedures and/or Administrative Rule**

The Business Manager and/or Designee shall be responsible for developing, maintaining and following written procedures and/or an Administrative Rule for monitoring post-issuance compliance.

Adopted: 9/28/2015

## **690 DISPOSAL OF FIXED ASSET(S)<sup>9</sup>**

### **DISPOSAL OF ASSETS**

The East Troy Community School Board is responsible for assuring optimal use of all district-owned equipment, materials and supplies. However, the board also recognizes that there are items that may last in excess of their usefulness to the district. The director of business services or designee shall coordinate the disposal of all equipment, materials and supplies that become obsolete.

Obsolete equipment, materials and supplies shall be disposed of in accordance with established procedures. Any sale of property (land/site) belonging to and no longer needed by the district shall be authorized at the district's annual meeting. All monies received from the sale of these items will be deposited in the general fund.

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**LEGAL REF:** Wisconsin Statutes: 120.10(12) Annual meeting power; sale of district property  
120.12(1) Board duty; care, control and management of district property

**CROSS REF:** 151.2 MANAGEMENT RIGHTS

**ADOPTED:** 8/11/14

**Revised:** 12/8/14



## 690.1 DISPOSAL OF DISTRICT ASSETS - RULE

- 1.) Disposal of obsolete equipment, materials or supplies will be done with the best interest of the district and tax payers in mind.
- 2.) By June 30<sup>th</sup> each year each facility shall determine which district items that are obsolete and contact the Buildings and Grounds Department to determine storage/disposal options.
- 3.) The Buildings and Grounds Supervisor working with the Business Manager shall determine which items may be of value or which should be disposed of.
- 4.) If removed from use by the district a employee may request to purchase the item for fair market value from the district. Fair market value to be established by researching the value of the item via sources such as Kelly Blue Book for vehicles, e-bay, Wisconsin Surplus Auction for text books or other assets.
- 5.) Considerations by Type of Item
  - a.) Computers and Technology Assets – before any technology asset is offered for sale the Technology Director will verify that no district data can be recovered from the asset for sale. Should it be determined that all district data has not been/or cannot be completely wiped it shall not be offered for sale. The district may offer those assets to the local parochial schools if those assets are clean of district information. (Review *National Institute of Standards and Technology Guideline for Media Sanitization* NIST Special Publication 800-88 [http://csrc.nist.gov/publications/drafts/800-88-rev1/sp800\\_88\\_r1\\_draft.pdf](http://csrc.nist.gov/publications/drafts/800-88-rev1/sp800_88_r1_draft.pdf))
  - b.) Text books –If there cannot be any value determined via a creditable source the textbooks should be disposed via a secured source that will give the district the scrap value of the books by contacting the B&G Director.
  - c.) District Owned Vehicles – the district retains the right to trade in or sell on the open market any district owned vehicles depending on which offers the district the greatest return.
- 6.) No land may be disposed of without approval of the board and the annual meeting see: Wisconsin Statutes: 120.10(12) Annual meeting power; sale of district property
- 7.) Any item with a depreciated book value per District GASB records in excess of \$5,000 shall receive board approval to dispose of.
- 8.) The district may at its discretion offer obsolete items to other educational institutions including local parochial schools. The District may also notify the public via the local paper, social media, email and/or on the district web site it has a fixed asset(s) for sale. The notification should have a picture of the item, estimated value and term for sale. Sale may be conducted by sealed bid, online sale services, auction, social media and/or other methods deemed appropriate by the district. All sales are at the discretion of the district.
- 9.) If the district asset has little or no value the district may at its discretion recycle, donate or dispose of any asset.

**690 DISPOSAL OF ASSET INVENTORY SHEET**

**DISTRICT FIXED ASSET INVENTORY DISPENSATION**

BUILDING: \_\_\_\_\_

DATE: \_\_\_\_\_

ITEM:  
\_\_\_\_\_  
\_\_\_\_\_

EST VALUE: \_\_\_\_\_ If value greater than \$5000

SOURCE: \_\_\_\_\_ Board approval date: \_\_\_\_\_

<b>BUSINESS MANAGER/BUILDINGS AND GROUNDS</b>				
ASSET DETERMINATION:	STORE:	SELL:	DISPOSE OF:	CHECK ONE
IF STORAGE—STORAGE LOCATION:	CB	DB	PV MS HS	
SELL ITEM—NOTIFICATION VIA:	EMAIL	LOCAL PAPER	WEB SITE	WISCONSIN SURPLUS
AUCTION				
DISPOSE OF				

**AUTHORIZATION**

I have reviewed the asset inventory and authorize the action noted above:

East Troy School District Business Manager