Regular School Board Meeting
Wednesday, January 15, 2025, 6:30 PM
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

– A G E N D A –

Upon request to the Executive Assistant to the Superintendent, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

This meeting is a meeting of the School Board in public for the purpose of conducting the School District's business and is not be considered a public community meeting. There is a time for public comment during the meeting as indicated in the agenda.

The live stream may be found at:
Webinar topic:
D.C. Everest School Board Meeting January 2025
Date and time:
Wednesday, January 15, 2025, 6:30 PM | (UTC-06:00) Central Time (US & Canada)
Join link:
https://dce.webex.com/dce/j.php?MTID=m19b6300f7bc9a8df9517e17e6ca1c1de
Webinar number:
2492 275 5208
Webinar password:
BoardJan2025 (26273527 when dialing from a phone or video system)
Join by phone
+1-415-655-0003 United States Toll
Access code: 249 227 55208

Meetings are recorded and will be available a day or two after the meeting at: https://www.youtube.com/channel/UCrYDZCV5lwlInSHhWl0od8g/videos.

I. **Call to Order**
II. **Roll Call**
III. **Pledge of Allegiance**
IV. **Approval of Agenda**
V. **Public Comment**
VI. **Consent Agenda**

G. Grant Application(s)/Budget(s) Approval
H. Fundraising Requests
I. Gift/Bequests

A. Regular Board Meeting
February 19, 2025, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

Regular Board Meeting
March 19, 2024, at 6:30 p.m.

D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

XII. The Board will consider adjournment to Closed Session pursuant to W.S.S. 19.85(1)(e) for deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business whenever competitive or bargaining reasons require a closed session (teacher negotiations) (a) deliberating concerning a case which was the subject of any judicial or quasi-judicial trial or hearing before that governmental body (considering expulsion of an Idea School student) (c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility (working on the Superintendent's review). The Board will adjourn directly from Closed Session.

School Board Meeting
Wednesday, December 18, 2024, 5:00 PM
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

I. **Call to Order at 5:04 p.m.**

II. **Roll Call**

Ben Bliven: Present, Joshua Dickerson: Present, Katie Felch: Present, Shannon Grabko: Present, Lindsey Lewitzke: Present, Larry Schaefer: Present, Yee Leng Xiong: Absent. Present: 6, Absent: 1.

III. **Approval of Agenda**
Motion made by Larry Schaefer and seconded by Shannon Grabko to approve the agenda for this meeting. With a voice vote, motion carried.
Yee Leng Xiong: Absent, Ben Bliven: Yea, Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea
Yea: 6, Nay: 0, Absent: 1

IV. Superintendent Evaluation Training from WASB

IV.A. Superintendent Job Description

IV.B. Evaluation Timeline for 2024-2025

IV.C. Reference Manual

IV.D. Training Videos

V. Adjourned at 6:17 p.m.

Respectfully submitted,

Shannon E. Grabko, Clerk

Ellen Suckow, Executive Assistant to the Superintendent & School Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the January 15, 2025, meeting of the School Board.

Regular School Board Meeting
Wednesday, December 18, 2024, 6:30 PM
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

I. **Call to Order at 6:32 p.m.**

II. **Roll Call**

Ben Bliven: Present, Joshua Dickerson: Present, Katie Felch: Present, Shannon Grabko: Present, Lindsey Lewitzke: Present, Larry Schaefer: Present, Yee Leng Xiong: Absent. Present: 6, Absent: 1.

III. **Pledge of Allegiance**

IV. **Approval of Agenda**
Motion made by Katie Felch and seconded by Shannon Grabko to approve the agenda for tonight's meeting. Motion passed with a voice vote.

V. **Public Comment - none**

VI. **Consent Agenda**
Motion made by Katie Felch and seconded by Larry Schaefer to approve the Consent Agenda without G #3. With a roll call vote, this motion passed.
Yee Leng Xiong: Absent, Ben Bliven: Yea, Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea
Yea: 6, Nay: 0, Absent: 1
Motion made by Joshua Dickerson and seconded by Shannon Grabko, to approve G #3. With a roll call vote, this motion passed.
Yee Leng Xiong: Absent, Katie Felch: Abstain (With Conflict), Lindsey Lewitzke: Abstain (With Conflict), Ben Bliven: Yea, Joshua Dickerson: Yea, Shannon Grabko: Yea, Larry Schaefer: Yea
Yea: 4, Nay: 0, Absent: 1, Abstain (With Conflict): 2

VI.A. Approval of Minutes

VI.B. Recommended Employment/Resignations/Contract Adjustments

VI.C. Treasurer's Report - General/Other Fund Bills

VI.D. Balance Sheet

VI.E. Budget Transfers

VI.F. Budget Revisions - None this month.

VI.G. Grant Application(s)/Budget(s) Approval

VI.G.1. Aspirus Health Grant

VI.G.2. Getsch Charitable Trust for Senior High Food Bank

VI.G.3. Logitech Crayons

VI.H. Fundraising Requests

VI.I. Gift/Bequests

VI.I.1. James D. Greenheck Foundation Donation

VI.J. Bus Accident Report

VI.K. Second Reading of Policies

VI.K.1. po0164 Meetings

VI.K.2. po0168.1 Meeting Minutes

VI.K.3. po2340 District-Sponsored Trips

VI.K.4. po3120.08 Employment of Personnel for Co-Curricular/Extra-Curricular Activities

VI.K.5. po5430 Class Rank

VI.K.6. po5460 Graduation Requirements

VI.K.7. po5771 Search and Seizure

VI.K.8. po8500 School Nutrition

VI.K.9. po8600 Transportation

VI.K.10. po8640 Transportation for Field and Other District-Sponsored Trips

VI.K.11. po8680 Transportation Services Contracts

VII. **Reports/Considerations**

VII.A. WASB Legislative Network Member – Grabko shared the resolutions coming before the delegates at the State Convention in January.

VII.B. CESA #9 Representative - Schaefer discussed the broad services CESA #9 offers and shared two handouts.

VII.C. Student Representative – Brooklyn shared the winter performances and holiday giving programs the Senior High students sponsored. January 10 DECA has the next level of competitions. Student Council decorated doors and sponsored dress up days. The musical "*All Shook Up*" has picked the cast and will begin rehearsals soon.

VII.D. Superintendent

VII.D.1. District Update

VII.D.2. Staff Feedback

VII.D.3. Act 10

VII.D.4. Budget Calendar

VII.D.5. 2024-2025 Calendar Committee

VIII. **Unfinished Business**

VIII.A. Mission Moment: Paths to Connect and Engage: Two Student Stories

VIII.B. First Reading of po8660 Transportation by Private Vehicle
Motion made by Joshua Dickerson and seconded by Shannon Grabko to approve po8660 on first reading. With a voice vote, this motion passed.

IX. **New Business**

IX.A. Great Place to Learn Update - District Report Card (Report cards may be found at: https://www.dce.k12.wi.us/district-info/district-notices/report-cards-educational-options)

IX.B. Approval of New Courses for 2025-2026
Motion made by Katie Felch and seconded by Ben Bliven to approve the courses listed for offering beginning in 2025-2026. With a voice vote, this motion passed.

IX.C. Approval of Job Description for Director of Teaching and Learning
Motion made by Shannon Grabko and seconded by Katie Felch to approve the job description for the Director of Teaching and Learning. With a voice vote, this motion passed.

IX.D. Library Plan for Approval
Motion made by Larry Schaefer and seconded by Ben Bliven to approve the Library Plan as presented. With a voice vote, this motion passed.

IX.E. Approval for Idea School Trip to Washington, D.C.
Motion made by Katie Felch and seconded by Larry Schaefer to approve the Idea School trip to Washington, D.C. With a voice vote, this motion passed.

IX.F. Approval to Proceed with Junior High Pipe Project
Motion made by Shannon Grabko and seconded by Larry Schaefer to allocate $563,757.67 to cover the projected repair costs for the Junior High pipes as descripted in the attached memo. In addition, we request the inclusion of a contingency fund of $150,000.00 to address any unforeseen issues that may arise during the repair process. This brings the total requested allocation to $713,757.67. With a voice vote, this motion passed.

IX.G. Approve the 2025-2026 Budget Calendar
Motion made by Katie Felch and seconded by Joshua Dickerson, to approve the 2025-2026 Budget Calendar. With a voice vote, this motion passed.

IX.H. First Reading of Policies

IX.H.1. Resolution to approve po5113 on first reading, motion for approval made by Joshua Dickerson and seconded by Katie Felch. With a roll call vote, the resolution passed.
Yee Leng Xiong: Absent, Ben Bliven: Yea, Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea
Yea: 6, Nay: 0, Absent: 1

Motion to approve the policies listed on first reading made by Katie Felch and seconded by Shannon Grabko. With a voice vote, this motion passed.

IX.H.2. po6110 Federal Funds

IX.H.3. po6111 Internal Controls

IX.H.4. po6112 Cash Management of Grants

IX.H.5. po6114 Cost Principles - Spending Federal Funds

IX.H.6. po6325 Procurement - Federal Grants/Funds

IX.H.7. po7310 Disposition of Personal Property

IX.H.8. po7450 Property Inventory

IX.I. Ballot drawing will be January 8 at 1:00. Information Only

X. **Petitions and Communications**

X.A. Thank You for Memorial Tribute from A. Ziegler

X.B. Thank You for the Memorial Tribute from the Family of W. Mead

XI. **Future Meeting Dates**

XI.A. Regular School Board Meeting
January 15, 2025, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

Regular School Board Meeting
February 19, 2025, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

XII. Motion by Lewitzke and seconded by Felch to adjourn to Closed Session pursuant to W.S.S. 19.85(1)(c) for considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility for the Superintendent's review. With a roll call vote this motion passed.
Yee Leng Xiong: Absent, Ben Bliven: Yea, Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea
Yea: 6, Nay: 0, Absent: 1 Time was 8:00 p.m. The Board adjourned directly from Closed Session.

Respectfully submitted,

Shannon E. Grabko, Clerk	Ellen Suckow, Executive Assistant to the Superintendent & School Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the January 15, 2025, meeting of the School Board.

Date: 1/15/25

Employment Report

Recommended Employment			
Certified Staff			
Name	***Position/Building***	***FTE***	***Start***
Margaret Erickson	English Teacher/SH	1.0 (Limited Term Contract)	January 13, 2025
Support Staff			
Name	***Position/Building***	***FTE***	***Start***
Adam Domka	Information Systems Specialist/District	1.00	January 6, 2025
Lynn Richey	Server/JH	0.27	January 6, 2025
Amanda Witz	Special Education Assistant/JH	0.62	January 20, 2025
Lance Espeseth	Cook/JH	0.54	January 20, 2025
Kristin Helmer	Special Education Assistant/WE & Substitute Assistant	0.27	January 20, 2025
Delylah Hurt	Special Education Assistant/RI	0.62	January 20, 2025
Kelley Goertz	Special Education Assistant/WE	0.62	January 20, 2025
Students			
Name	***Position/Building***	***FTE***	***Start***
Seasonal Staff/Temporary/Occasional			
Name	***Position/Building***	***Start***	***End***
Karen Wegge	Event Worker/District	January 2, 2025	N/A
Matthew Pritzl	Event Worker/District	January 2, 2025	N/A
Michael Harbert	Event Worker/District	January 9, 2025	N/A
Substitutes			
Name	***Position/Building***	***FTE***	***Start***
Caleb Feakes	Substitute Assistant/District	N/A	January 8, 2025
Summer Learning			
Name	***Position***	***Start***	***End***
Brittany Sepnafski	Summer Learning Director	January 1, 2025	August 31, 2025
Jamie Salzman	Summer Learning Assistant Director	January 1, 2025	August 31, 2025
Christian Ammon	Summer Learning Site Principal	January 1, 2025	July 17, 2025
Scot Abel	Summer Learning Site Principal	January 1, 2025	July 17, 2025
Amanda Thoma	Summer Learning Site Principal	January 1, 2025	July 17, 2025
End of Employment			

All Staff			
Name	***Position/Building***	***Reason***	***Effective Date***
Jenny Oosterhuis	School Counselor/SH	Retirement	June 6, 2025
Jodi Peterson	Marketing & Business Education Teacher/JH & SH	Retirement	June 6, 2025
Nicholas Ewaskowitz	Weight Room Supervisor/GTCC	Resignation	January 6, 2025
Michael Rocheleau	Tennis Coach/SH	Resignation	December 28, 2024
Kacie Bindl	Special Education Assistant/MS	Resignation	January 5, 2025
Kalie Dement	Concessions & Family Programming Staff/GTCC	Resignation	January 19, 2025

Adjustments

Certified Staff			
Name	***Position From***	***Position To***	***Effective Date***

Support Staff			
Name	***Position From***	***Position To***	***Effective Date***
Melinda Yolitz	Special Education Assistant/RI	Special Education Assistant and Before & After Care Staff/RI	January 2, 2025
Holly Thomas	Attendance Secretary/JH	Event Worker/District	January 20, 2025
Dakota Curry	Special Education Assistant/JH	Education Assistant/JH	January 22, 2025
Tracy Cortright	Special Education Assitant/WE	Substitute Assistant/District	January 14, 2025

D.C. EVEREST AREA SCHOOL DISTRICT

6100 ALDERSON STREET, WESTON, WI 54476

TREASURER'S REPORT

		DECEMBER 31, 2024
CASH BALANCE AS OF DECEMBER 1, 2024	($1,468,974.07)	
INVESTMENT ACCOUNT TRANSFERS		$4,862,162.36
RECEIPTS CR#35232 - #35329	$7,147,577.86	
CHECKS FOR APPROVAL: #236531 - #236671 ACH: #242501404- #242501756		$902,289.87
VOIDS: 236461, 236140	$183.38	
CASH BALANCE AS OF DECEMBER 31, 2024		($85,665.06)
	$5,678,787.17	$5,678,787.17

DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(12/1/2024 - 12/31/2024)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
236531	CESA #1	1000	12/6/2024	150.00
236532	EAU CLAIRE MEMORIAL HS	EF10052024	12/6/2024	175.00
236533	FEDEX, INC.	8-701-87836	12/6/2024	17.26
236533	FEDEX, INC.	8-701-87836	12/6/2024	27.09
236534	JACKSON, NISHAYLA	2000127-10034472	12/6/2024	29.99
236535	LAMERS BUS LINES, INC.	72477	12/6/2024	1,131.50
236536	LAMERS BUS LINES, INC.	72479	12/6/2024	500.00
236537	AAFCS	780986	12/6/2024	195.00
236538	ALLIANT UTILITIES/WP&L	45597	12/6/2024	1,079.29
236539	CPI, INC.	NAIN-124216	12/6/2024	3,079.00
236540	DDK LAWN & SNOW SERVICES LLC	1456	12/6/2024	11,420.00
236541	EVEREST FASTPITCH	GTCCSoftball 24	12/6/2024	1,309.84
236542	FISHER SCIENTIFIC CO LLC	6501750	12/6/2024	47.80
236543	FRIENDS OF EVEREST BASKETBALL	DECBoysBB	12/6/2024	2,930.40
236544	GORDON FOOD SERVICE INC	9016431675	12/6/2024	159.68
236545	HOME INSULATION CO, INC	48501	12/6/2024	268.00
236545	HOME INSULATION CO, INC	48503	12/6/2024	271.00
236545	HOME INSULATION CO, INC	48504	12/6/2024	349.00
236545	HOME INSULATION CO, INC	48502	12/6/2024	446.00
236546	JWC BUILDING SPECIALTIES, INC.	0224783-IN	12/6/2024	1,303.00
236547	LAKESHORE LEARNING MATERIALS	3.39711E+11	12/6/2024	174.54
236548	MARATHON CO HEALTH DEPT	INV07072	12/6/2024	29.00
236549	MCHS OCCUPATIONAL HEALTH	3764-32248	12/6/2024	90.00
236549	MCHS OCCUPATIONAL HEALTH	3764-32248	12/6/2024	180.00
236549	MCHS OCCUPATIONAL HEALTH	3764-32248	12/6/2024	450.00
236550	MEDCO SUPPLY COMPANY	IN98234488	12/6/2024	553.65
236551	MS GRAPHICS, LLC	2014-79006	12/6/2024	39.00
236551	MS GRAPHICS, LLC	20147963	12/6/2024	210.00
236552	ORIENTAL TRADING CO INC	73223993801	12/6/2024	47.24
236553	PAOLI CLAY COMPANY	30235	12/6/2024	25.50
236553	PAOLI CLAY COMPANY	30235	12/6/2024	178.50
236553	PAOLI CLAY COMPANY	30235	12/6/2024	255.00
236553	PAOLI CLAY COMPANY	30235	12/6/2024	255.00
236553	PAOLI CLAY COMPANY	30235	12/6/2024	357.00
236553	PAOLI CLAY COMPANY	30235	12/6/2024	382.50
236553	PAOLI CLAY COMPANY	30235	12/6/2024	408.00
236553	PAOLI CLAY COMPANY	30235	12/6/2024	561.00
236553	PAOLI CLAY COMPANY	30235	12/6/2024	637.50
236554	PAUL H BROOKES PUBLISHING CO INC	1305530	12/6/2024	649.90
236555	PIONEER ATHLETICS	INV224829	12/6/2024	910.59
236556	REACH MEDIA NETWORK	#100539	12/6/2024	249.14

DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(12/1/2024 - 12/31/2024)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
236557	RECDESK LLC	RD-000306	12/6/2024	8,300.00
236558	ST JOHN LUTHERAN SCHOOL	STJNov 2024	12/6/2024	2,311.11
236559	STAPLES ADVANTAGE	60181675541	12/6/2024	7.56
236559	STAPLES ADVANTAGE	6018051153	12/6/2024	136.25
236560	VILLAGE OF WESTON	2145-00	12/6/2024	195.22
236560	VILLAGE OF WESTON	AUG-NOV 2024 6577-00	12/6/2024	281.75
236560	VILLAGE OF WESTON	AUG-NOV 2024 6577-00	12/6/2024	393.37
236560	VILLAGE OF WESTON	AUG-NOV 2024 6577-00	12/6/2024	484.13
236560	VILLAGE OF WESTON	2145-00	12/6/2024	514.56
236560	VILLAGE OF WESTON	AUG-NOV 2024 2749-00	12/6/2024	1,371.05
236560	VILLAGE OF WESTON	AUG-NOV 2024 2749-00	12/6/2024	1,499.53
236560	VILLAGE OF WESTON	AUG-NOV 2024 2146-00	12/6/2024	1,766.68
236560	VILLAGE OF WESTON	AUG-NOV 2024 2146-00	12/6/2024	2,139.78
236560	VILLAGE OF WESTON	AUG-NOV 2024 2025-00	12/6/2024	2,156.49
236560	VILLAGE OF WESTON	AUG-NOV 2024 2025-00	12/6/2024	2,450.00
236560	VILLAGE OF WESTON	AUG-NOV 2024 2025-00	12/6/2024	3,038.34
236560	VILLAGE OF WESTON	AUG-NOV 2024 2146-00	12/6/2024	4,303.25
236561	WEST MUSIC CO	SI2469332	12/6/2024	19.95
236561	WEST MUSIC CO	SI2468882	12/6/2024	217.57
236562	DC EVEREST JUNIOR HIGH	12102024	12/13/2024	1,000.00
236563	DC EVEREST SENIOR HIGH SCHOOL	12102024	12/13/2024	1,000.00
236564	EAU CLAIRE MEMORIAL HS	EF12272024	12/13/2024	300.00
236565	FOOD + FARM EXPLORATION CENTER	12524	12/13/2024	30.00
236566	LAMERS BUS LINES, INC.	73047	12/13/2024	530.00
236566	LAMERS BUS LINES, INC.	73048	12/13/2024	530.00
236566	LAMERS BUS LINES, INC.	73049	12/13/2024	538.00
236567	OSHKOSH WEST HIGH SCHOOL	EF12212024	12/13/2024	220.00
236568	PRIORITY SALES COMPANY LLC	DCE-120524	12/13/2024	180.00
236569	RHINELANDER HIGH SCHOOL	EF12202024	12/13/2024	75.00
236570	RHINELANDER HIGH SCHOOL	EFJV11292024	12/13/2024	220.00
236571	SCHOOL NUTRITION ASSN	589162 24.25	12/13/2024	20.00
236572	STRATFORD HIGH SCHOOL	EF12212024	12/13/2024	125.00
236573	SWITS LTD	II-10329	12/13/2024	121.00
236574	A & A LOCK SERVICE	DEC.06.24	12/13/2024	67.50
236574	A & A LOCK SERVICE	NOV.28.24	12/13/2024	81.25
236575	BENZ, TRACY	St. John -Benz	12/13/2024	160.80
236576	BOELTER COMPANIES, THE	98394243	12/13/2024	23.96
236576	BOELTER COMPANIES, THE	98394243	12/13/2024	31.95
236576	BOELTER COMPANIES, THE	98394243	12/13/2024	71.88
236576	BOELTER COMPANIES, THE	98388489	12/13/2024	96.97
236576	BOELTER COMPANIES, THE	98388489	12/13/2024	129.30

DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(12/1/2024 - 12/31/2024)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
236576	BOELTER COMPANIES, THE	98388489	12/13/2024	290.91
236576	BOELTER COMPANIES, THE	98394243	12/13/2024	670.89
236576	BOELTER COMPANIES, THE	98388489	12/13/2024	2,715.20
236577	CALLTOWER	202258478	12/13/2024	707.98
236578	CELLCOM - WAUSAU	40641	12/13/2024	380.64
236579	CHARTER COMMUNICATIONS, INC.	1.71371E+14	12/13/2024	965.21
236580	DC EVEREST SOCCER BOOSTERS	202404	12/13/2024	3,200.00
236581	DECA, INC	172730M	12/13/2024	16.00
236581	DECA, INC	172730M	12/13/2024	16.00
236582	FORK FARMS, LLC	INV-1894	12/13/2024	64.95
236583	GORDON FOOD SERVICE INC	2001905003	12/13/2024	(1,347.76)
236583	GORDON FOOD SERVICE INC	2001904409	12/13/2024	(512.97)
236583	GORDON FOOD SERVICE INC	2001904719	12/13/2024	(195.41)
236583	GORDON FOOD SERVICE INC	2001902503	12/13/2024	(46.82)
236583	GORDON FOOD SERVICE INC	2001882787	12/13/2024	(15.92)
236583	GORDON FOOD SERVICE INC	18899137	12/13/2024	(5.00)
236583	GORDON FOOD SERVICE INC	9016585601	12/13/2024	3.55
236583	GORDON FOOD SERVICE INC	9016431669	12/13/2024	17.75
236583	GORDON FOOD SERVICE INC	9017056677	12/13/2024	21.30
236583	GORDON FOOD SERVICE INC	9017056642	12/13/2024	28.40
236583	GORDON FOOD SERVICE INC	9017044859	12/13/2024	34.28
236583	GORDON FOOD SERVICE INC	9016877656	12/13/2024	34.99
236583	GORDON FOOD SERVICE INC	9016877699	12/13/2024	39.05
236583	GORDON FOOD SERVICE INC	9016585387	12/13/2024	42.60
236583	GORDON FOOD SERVICE INC	9016431744	12/13/2024	42.60
236583	GORDON FOOD SERVICE INC	9017056604	12/13/2024	42.60
236583	GORDON FOOD SERVICE INC	9016431619	12/13/2024	46.15
236583	GORDON FOOD SERVICE INC	9016710654	12/13/2024	47.66
236583	GORDON FOOD SERVICE INC	9016585368	12/13/2024	57.65
236583	GORDON FOOD SERVICE INC	9016431617	12/13/2024	58.61
236583	GORDON FOOD SERVICE INC	9016877685	12/13/2024	63.90
236583	GORDON FOOD SERVICE INC	9016431665	12/13/2024	83.03
236583	GORDON FOOD SERVICE INC	9016877686	12/13/2024	91.72
236583	GORDON FOOD SERVICE INC	9016877702	12/13/2024	99.30
236583	GORDON FOOD SERVICE INC	9017056649	12/13/2024	102.60
236583	GORDON FOOD SERVICE INC	9017056647	12/13/2024	109.56
236583	GORDON FOOD SERVICE INC	9017056603	12/13/2024	124.13
236583	GORDON FOOD SERVICE INC	9016796782	12/13/2024	139.49
236583	GORDON FOOD SERVICE INC	9016877704	12/13/2024	147.61
236583	GORDON FOOD SERVICE INC	9016796728	12/13/2024	148.20
236583	GORDON FOOD SERVICE INC	9017056679	12/13/2024	160.20

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236583	GORDON FOOD SERVICE INC	9016877654	12/13/2024	205.90
236583	GORDON FOOD SERVICE INC	9016796785	12/13/2024	211.65
236583	GORDON FOOD SERVICE INC	9016431620	12/13/2024	242.27
236583	GORDON FOOD SERVICE INC	9017056645	12/13/2024	278.89
236583	GORDON FOOD SERVICE INC	9016796747	12/13/2024	291.10
236583	GORDON FOOD SERVICE INC	9016796784	12/13/2024	308.85
236583	GORDON FOOD SERVICE INC	9016585498	12/13/2024	326.95
236583	GORDON FOOD SERVICE INC	9016796753	12/13/2024	430.69
236583	GORDON FOOD SERVICE INC	9017056678	12/13/2024	451.51
236583	GORDON FOOD SERVICE INC	9017056606	12/13/2024	452.44
236583	GORDON FOOD SERVICE INC	9016585507	12/13/2024	489.49
236583	GORDON FOOD SERVICE INC	9016877701	12/13/2024	501.06
236583	GORDON FOOD SERVICE INC	9016431748	12/13/2024	516.07
236583	GORDON FOOD SERVICE INC	9016431752	12/13/2024	558.06
236583	GORDON FOOD SERVICE INC	9017056639	12/13/2024	558.21
236583	GORDON FOOD SERVICE INC	9016585392	12/13/2024	674.69
236583	GORDON FOOD SERVICE INC	9016796845	12/13/2024	700.18
236583	GORDON FOOD SERVICE INC	9016585602	12/13/2024	733.33
236583	GORDON FOOD SERVICE INC	9016585597	12/13/2024	879.37
236583	GORDON FOOD SERVICE INC	9017056676	12/13/2024	951.32
236583	GORDON FOOD SERVICE INC	9016877688	12/13/2024	990.26
236583	GORDON FOOD SERVICE INC	9016796843	12/13/2024	1,094.88
236583	GORDON FOOD SERVICE INC	9016431603	12/13/2024	1,281.82
236583	GORDON FOOD SERVICE INC	9016877700	12/13/2024	1,314.87
236583	GORDON FOOD SERVICE INC	9016585483	12/13/2024	1,557.96
236583	GORDON FOOD SERVICE INC	9017056633	12/13/2024	1,578.48
236583	GORDON FOOD SERVICE INC	9016877650	12/13/2024	1,769.39
236583	GORDON FOOD SERVICE INC	9017056602	12/13/2024	1,944.15
236583	GORDON FOOD SERVICE INC	9016585383	12/13/2024	2,087.74
236583	GORDON FOOD SERVICE INC	9017056670	12/13/2024	2,140.16
236583	GORDON FOOD SERVICE INC	9016431656	12/13/2024	2,219.99
236583	GORDON FOOD SERVICE INC	9016585587	12/13/2024	2,311.33
236583	GORDON FOOD SERVICE INC	9016796780	12/13/2024	2,373.74
236583	GORDON FOOD SERVICE INC	9016877682	12/13/2024	2,575.82
236583	GORDON FOOD SERVICE INC	9016796736	12/13/2024	2,686.68
236583	GORDON FOOD SERVICE INC	9016796718	12/13/2024	3,258.64
236583	GORDON FOOD SERVICE INC	9016796834	12/13/2024	3,721.81
236583	GORDON FOOD SERVICE INC	9016431740	12/13/2024	3,766.92
236583	GORDON FOOD SERVICE INC	9016877698	12/13/2024	4,201.19
236583	GORDON FOOD SERVICE INC	9016585375	12/13/2024	6,317.98
236583	GORDON FOOD SERVICE INC	9017056600	12/13/2024	7,321.64

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236583	GORDON FOOD SERVICE INC	9016431609	12/13/2024	8,202.51
236583	GORDON FOOD SERVICE INC	9016877648	12/13/2024	8,205.18
236584	GRAPHIC HOUSE, INC.	SC7501	12/13/2024	137.06
236584	GRAPHIC HOUSE, INC.	SC7488	12/13/2024	215.90
236585	GREATER WAUSAU CHAMBER OF COMMI	3006740	12/13/2024	695.00
236586	HOLIDAY WHOLESALE, INC	1891788	12/13/2024	322.02
236587	IMAGINE YOUR CAPACITY COUNSEL & CO	3345	12/13/2024	270.00
236588	KOHNERT, MARCIA	St. John -Kohnert	12/13/2024	160.80
236589	LAMERS BUS LINES, INC.	73218	12/13/2024	89.19
236589	LAMERS BUS LINES, INC.	69295	12/13/2024	138.91
236589	LAMERS BUS LINES, INC.	69307	12/13/2024	148.05
236589	LAMERS BUS LINES, INC.	69302	12/13/2024	149.90
236589	LAMERS BUS LINES, INC.	69308	12/13/2024	160.99
236589	LAMERS BUS LINES, INC.	69305	12/13/2024	175.69
236589	LAMERS BUS LINES, INC.	69300	12/13/2024	177.54
236589	LAMERS BUS LINES, INC.	69303	12/13/2024	183.09
236589	LAMERS BUS LINES, INC.	69306	12/13/2024	183.51
236589	LAMERS BUS LINES, INC.	69309	12/13/2024	184.83
236589	LAMERS BUS LINES, INC.	69299	12/13/2024	186.45
236589	LAMERS BUS LINES, INC.	69301	12/13/2024	192.23
236589	LAMERS BUS LINES, INC.	69304	12/13/2024	207.03
236589	LAMERS BUS LINES, INC.	72116	12/13/2024	642.48
236590	MARATHON CO HEALTH DEPT	INV07115	12/13/2024	29.00
236591	MCKEOUGH, HEATHER	NOV2024 MILEAGE	12/13/2024	74.64
236592	MILANOWSKI, CODY	45597	12/13/2024	349.74
236593	MOBILE WAREHOUSE, LLC	29709	12/13/2024	425.25
236594	MS GRAPHICS, LLC	2014-7916	12/13/2024	962.00
236595	RIESTERER & SCHNELL, INC.	2731468	12/13/2024	139.49
236596	ROGAN SHOES, INC.	296312	12/13/2024	165.75
236596	ROGAN SHOES, INC.	296312	12/13/2024	192.50
236597	SCHOLASTIC INC.	M75753533	12/13/2024	34.38
236597	SCHOLASTIC INC.	M75777326	12/13/2024	52.14
236597	SCHOLASTIC INC.	M75635672	12/13/2024	79.64
236597	SCHOLASTIC INC.	M75777177	12/13/2024	93.39
236598	TRITON SENSORS, LLC.	2253	12/13/2024	1,023.00
236599	UNIFIDE CST	IVW000031341	12/13/2024	67.50
236599	UNIFIDE CST	IVW000031341	12/13/2024	74.67
236600	UTAH STATE UNIVERSITY	24-25NRCP_21	12/13/2024	6,000.00
236601	VESTIS SERVICES LLC	45597	12/13/2024	1,508.96
236602	WALMER, ZEKE	45597	12/13/2024	349.74
236603	WAUSAU & MARA CTY PARKS	ICE12042024	12/13/2024	1,860.00

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236604	WCDA	F8E624T1	12/13/2024	150.00
236605	WORDEN ENTERPRISES LLC	9135	12/13/2024	665.28
236605	WORDEN ENTERPRISES LLC	9136	12/13/2024	956.34
236605	WORDEN ENTERPRISES LLC	9141	12/13/2024	1,760.00
236605	WORDEN ENTERPRISES LLC	9142	12/13/2024	1,780.00
236605	WORDEN ENTERPRISES LLC	9140	12/13/2024	4,841.22
236606	KOHN LAW FIRM SC	12132024A	12/13/2024	243.30
236607	MONT L. MARTIN TRUSTEE	12132024A	12/13/2024	67.00
236608	UNITED WAY OF MARATHON CNTY	20241213ADUWAY	12/13/2024	658.36
236609	CONDON OIL COMPANY	T84041	12/20/2024	804.02
236609	CONDON OIL COMPANY	T84042	12/20/2024	825.18
236610	EDGAR HIGH SCHOOL	72534	12/20/2024	50.00
236611	GWHCA	EF20242025	12/20/2024	175.00
236612	HOLMEN HIGH SCHOOL	EF12272024	12/20/2024	300.00
236612	HOLMEN HIGH SCHOOL	EF12272024	12/20/2024	400.00
236613	LAMERS BUS LINES, INC.	73495	12/20/2024	400.00
236614	LEE, SARIKA	12122024	12/20/2024	28.14
236615	ORANGE CTY CLERK-RECORDER	1001	12/20/2024	32.00
236616	OTIS ELEVATOR CO	CVW16205001	12/20/2024	2,262.42
236617	UP & RUNNING SOLUTIONS LLC	29208	12/20/2024	4,103.03
236617	UP & RUNNING SOLUTIONS LLC	29208	12/20/2024	13,396.97
236618	A & A LOCK SERVICE	DEC.13.24	12/20/2024	73.50
236619	ABEE INC	10615	12/20/2024	950.00
236619	ABEE INC	10615	12/20/2024	1,035.00
236619	ABEE INC	10615	12/20/2024	1,035.00
236620	ACCENTU	6053	12/20/2024	450.00
236621	APRIL THOMPSON LICENSED SIGN LANG.	12624	12/20/2024	110.00
236622	BADGER POPCORN	525687	12/20/2024	104.53
236622	BADGER POPCORN	525849	12/20/2024	440.94
236623	CLASSB INC	178128	12/20/2024	764.55
236624	EDGEWOOD COLLEGE	633934DEC2024	12/20/2024	3,960.00
236625	FANTA-Z FITNESS LLC	GTCC Nov Group 2024	12/20/2024	102.50
236626	GANNETT WISCOSNIN LOCALIQ	6774129	12/20/2024	65.63
236627	GORDON FOOD SERVICE INC	9017145617	12/20/2024	236.27
236627	GORDON FOOD SERVICE INC	9016877708	12/20/2024	299.45
236627	GORDON FOOD SERVICE INC	9017145654	12/20/2024	355.51
236628	HOLIDAY WHOLESALE, INC	1903622	12/20/2024	216.46
236628	HOLIDAY WHOLESALE, INC	1897895	12/20/2024	464.25
236628	HOLIDAY WHOLESALE, INC	1903622	12/20/2024	1,553.79
236628	HOLIDAY WHOLESALE, INC	1897895	12/20/2024	1,619.21
236629	IDENTIFIX, INC.	400431-25	12/20/2024	720.00

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236629	IDENTIFIX, INC.	400431-25	12/20/2024	1,068.00
236630	JOSTENS, INC.	34558485	12/20/2024	74.30
236631	LAMERS BUS LINES, INC.	73210	12/20/2024	84.62
236631	LAMERS BUS LINES, INC.	73473	12/20/2024	84.99
236631	LAMERS BUS LINES, INC.	73227	12/20/2024	90.20
236631	LAMERS BUS LINES, INC.	73228	12/20/2024	92.01
236631	LAMERS BUS LINES, INC.	73229	12/20/2024	97.45
236631	LAMERS BUS LINES, INC.	73205	12/20/2024	111.17
236631	LAMERS BUS LINES, INC.	73216	12/20/2024	185.50
236631	LAMERS BUS LINES, INC.	73202	12/20/2024	200.80
236631	LAMERS BUS LINES, INC.	73203	12/20/2024	204.50
236631	LAMERS BUS LINES, INC.	73204	12/20/2024	212.76
236631	LAMERS BUS LINES, INC.	73232	12/20/2024	287.53
236631	LAMERS BUS LINES, INC.	73235	12/20/2024	308.96
236631	LAMERS BUS LINES, INC.	73219	12/20/2024	347.79
236631	LAMERS BUS LINES, INC.	73233	12/20/2024	365.78
236631	LAMERS BUS LINES, INC.	73223	12/20/2024	384.60
236631	LAMERS BUS LINES, INC.	73220	12/20/2024	433.93
236631	LAMERS BUS LINES, INC.	73221	12/20/2024	433.93
236631	LAMERS BUS LINES, INC.	73236	12/20/2024	716.07
236631	LAMERS BUS LINES, INC.	73496	12/20/2024	2,450.00
236632	MS GRAPHICS, LLC	2014-7975	12/20/2024	39.00
236633	NRG BUSINESS MARKETING	HS44591074	12/20/2024	13,764.63
236634	PITNEY BOWES GLOBAL FINANCIAL SERVI	3320103734	12/20/2024	426.57
236635	ROMA, BRENDA	GTCC Nov 24	12/20/2024	14.50
236636	TRANE U.S. INC.	315033170.2	12/20/2024	1,662.62
236637	WALSWORTH PUBLISHING CO INC	5073880A	12/20/2024	7,350.00
236638	WASBO FOUNDATION, INC.	46720	12/20/2024	395.00
236638	WASBO FOUNDATION, INC.	46720	12/20/2024	1,185.00
236639	ASCAP	5007561972	12/27/2024	941.60
236640	ASCD	1707371	12/27/2024	275.00
236641	ASPIREDU, INC.	16910	12/27/2024	315.07
236642	BADGER POPCORN	525687-2	12/27/2024	104.53
236643	BECKER, DANIEL	SCHOLARSHIP	12/27/2024	100.00
236644	BOELTER COMPANIES, THE	98397446	12/27/2024	59.20
236644	BOELTER COMPANIES, THE	98397446	12/27/2024	78.93
236644	BOELTER COMPANIES, THE	98397446	12/27/2024	177.59
236644	BOELTER COMPANIES, THE	98397446	12/27/2024	1,657.50
236645	CAMERA CORNER CONNECTING POINT	INV273087	12/27/2024	1,972.50
236646	CDW GOVT IN EDUCATION	LG02741-inv	12/27/2024	9,864.00
236647	DUNCAN, DAVID	D.Duncan -St Peter	12/27/2024	514.25

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236648	DUNCAN, RACHEL	R.Duncan -St Peter	12/27/2024	15.00
236649	EBERHARDT, VICKI	V.Eberhardt -St Pete	12/27/2024	515.63
236650	EWALD, CASSANDRA	C.Ewald -St Peter	12/27/2024	263.06
236651	FOUR SEASONS SCREEN PRINTING	4310	12/27/2024	100.00
236652	GOAL LINE, INC.	18104	12/27/2024	4,866.66
236653	GORDON FOOD SERVICE INC	1503168	12/27/2024	(161.81)
236653	GORDON FOOD SERVICE INC	1503172	12/27/2024	(76.42)
236653	GORDON FOOD SERVICE INC	1503170	12/27/2024	(46.36)
236653	GORDON FOOD SERVICE INC	2001928187	12/27/2024	(38.94)
236653	GORDON FOOD SERVICE INC	9017397596	12/27/2024	7.10
236653	GORDON FOOD SERVICE INC	9017306941	12/27/2024	27.30
236653	GORDON FOOD SERVICE INC	9017397589	12/27/2024	30.04
236653	GORDON FOOD SERVICE INC	9017307027	12/27/2024	31.95
236653	GORDON FOOD SERVICE INC	9017431911	12/27/2024	34.28
236653	GORDON FOOD SERVICE INC	9017431737	12/27/2024	53.51
236653	GORDON FOOD SERVICE INC	9017397641	12/27/2024	53.84
236653	GORDON FOOD SERVICE INC	9017306939	12/27/2024	57.49
236653	GORDON FOOD SERVICE INC	9017145557	12/27/2024	61.97
236653	GORDON FOOD SERVICE INC	9017145556	12/27/2024	74.55
236653	GORDON FOOD SERVICE INC	9017145566	12/27/2024	99.68
236653	GORDON FOOD SERVICE INC	9017307034	12/27/2024	109.56
236653	GORDON FOOD SERVICE INC	9017306991	12/27/2024	162.38
236653	GORDON FOOD SERVICE INC	9017306945	12/27/2024	181.05
236653	GORDON FOOD SERVICE INC	9017397646	12/27/2024	197.22
236653	GORDON FOOD SERVICE INC	9017307028	12/27/2024	268.01
236653	GORDON FOOD SERVICE INC	9017306989	12/27/2024	328.20
236653	GORDON FOOD SERVICE INC	9017307031	12/27/2024	342.48
236653	GORDON FOOD SERVICE INC	9017397643	12/27/2024	356.63
236653	GORDON FOOD SERVICE INC	9017397592	12/27/2024	452.69
236653	GORDON FOOD SERVICE INC	9017145605	12/27/2024	886.49
236653	GORDON FOOD SERVICE INC	9017430949	12/27/2024	890.82
236653	GORDON FOOD SERVICE INC	9017145554	12/27/2024	908.68
236653	GORDON FOOD SERVICE INC	9017306955	12/27/2024	948.12
236653	GORDON FOOD SERVICE INC	9017145602	12/27/2024	1,008.49
236653	GORDON FOOD SERVICE INC	9017397638	12/27/2024	1,188.69
236653	GORDON FOOD SERVICE INC	9017306937	12/27/2024	1,301.07
236653	GORDON FOOD SERVICE INC	9017306987	12/27/2024	1,900.42
236653	GORDON FOOD SERVICE INC	9017397583	12/27/2024	2,267.34
236653	GORDON FOOD SERVICE INC	9017145564	12/27/2024	2,305.28
236653	GORDON FOOD SERVICE INC	9017306933	12/27/2024	2,561.53
236653	GORDON FOOD SERVICE INC	9017145597	12/27/2024	3,002.97

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236653	GORDON FOOD SERVICE INC	9017306952	12/27/2024	3,567.93
236653	GORDON FOOD SERVICE INC	9017307022	12/27/2024	3,717.18
236653	GORDON FOOD SERVICE INC	9017145548	12/27/2024	7,050.79
236653	GORDON FOOD SERVICE INC	9017397565	12/27/2024	9,277.24
236654	HANKE, JACOB	NOV2024 ITEM	12/27/2024	40.84
236655	HOLIDAY WHOLESALE, INC	4516987-1905049	12/27/2024	(31.90)
236655	HOLIDAY WHOLESALE, INC	4521872-1910639	12/27/2024	(22.80)
236655	HOLIDAY WHOLESALE, INC	1909129	12/27/2024	176.99
236655	HOLIDAY WHOLESALE, INC	1909129	12/27/2024	349.07
236656	HUEBNER, SCOTT	S.Huebner -St Peter	12/27/2024	239.86
236657	KITE, PRISCILLA	121624	12/27/2024	100.00
236658	KOHL, ROBERT	DEC2024 ITEM	12/27/2024	22.95
236659	LAKESHORE LEARNING MATERIALS	6.05528E+11	12/27/2024	32.00
236660	LAMERS BUS LINES, INC.	73215	12/27/2024	254.54
236660	LAMERS BUS LINES, INC.	69701	12/27/2024	526.92
236660	LAMERS BUS LINES, INC.	72113	12/27/2024	547.59
236660	LAMERS BUS LINES, INC.	73222	12/27/2024	551.88
236660	LAMERS BUS LINES, INC.	72115	12/27/2024	555.31
236661	MARATHON CO HEALTH DEPT	INV07176	12/27/2024	29.00
236661	MARATHON CO HEALTH DEPT	INV07175	12/27/2024	61.00
236662	MCKEOUGH, HEATHER	DEC2024 MILEAGE	12/27/2024	103.31
236663	MS GRAPHICS, LLC	2014-7931	12/27/2024	87.50
236664	ORIENTAL TRADING CO INC	73461328601	12/27/2024	204.14
236665	PIONEER ATHLETICS	INV231813	12/27/2024	840.10
236666	SUPER LETTERING & SIGNS INC	102	12/27/2024	1,050.00
236667	UMS PRINT SOLUTIONS, LLC	39487	12/27/2024	2,300.29
236668	WEST MUSIC CO	SI2475022	12/27/2024	110.94
236669	KOHN LAW FIRM SC	12272024A	12/27/2024	264.05
236670	MONT L. MARTIN TRUSTEE	12272024A	12/27/2024	67.00
236671	UNITED WAY OF MARATHON CNTY	20241227ADUWAY	12/27/2024	658.36
242501404	ALECKSON, TED	NOV2024 MILEAGE	12/6/2024	16.48
242501405	AMAZON CAPITAL SERVICES	1C1Q-JDN6-YFFJ	12/6/2024	(26.50)
242501405	AMAZON CAPITAL SERVICES	1THY-VGXJ-J313	12/6/2024	9.99
242501405	AMAZON CAPITAL SERVICES	1JT1-DY9K-JLNQ	12/6/2024	10.00
242501405	AMAZON CAPITAL SERVICES	1TTL-G6L3-GLYR	12/6/2024	12.48
242501405	AMAZON CAPITAL SERVICES	1CXD-DT6T-L4CJ	12/6/2024	14.99
242501405	AMAZON CAPITAL SERVICES	1XPG-Q33G-KRQ6	12/6/2024	15.95
242501405	AMAZON CAPITAL SERVICES	179Q-JXQJ-9HWF	12/6/2024	17.98
242501405	AMAZON CAPITAL SERVICES	1XRR-JD91-N96H	12/6/2024	20.99
242501405	AMAZON CAPITAL SERVICES	1VD1-94W9-LT7V	12/6/2024	20.99
242501405	AMAZON CAPITAL SERVICES	11Y3-Y3R1-QDYR	12/6/2024	22.49

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242501405	AMAZON CAPITAL SERVICES	1NGN-GHJX-NJJF	12/6/2024	22.68
242501405	AMAZON CAPITAL SERVICES	1P46-TGTR-N3M6	12/6/2024	24.45
242501405	AMAZON CAPITAL SERVICES	1QXF-L91P-DGXC	12/6/2024	26.70
242501405	AMAZON CAPITAL SERVICES	1WMY-GWKK-WX31	12/6/2024	27.48
242501405	AMAZON CAPITAL SERVICES	139W-JYGF-K61L	12/6/2024	27.98
242501405	AMAZON CAPITAL SERVICES	1HG9-NRG3-KFVQ	12/6/2024	27.99
242501405	AMAZON CAPITAL SERVICES	1Q13-X4GH-V9YC	12/6/2024	31.98
242501405	AMAZON CAPITAL SERVICES	1XTV-G6RN-1WF3	12/6/2024	41.19
242501405	AMAZON CAPITAL SERVICES	1LRX-FKJT-VFPQ	12/6/2024	42.44
242501405	AMAZON CAPITAL SERVICES	19RT-GMCW-TRQX	12/6/2024	43.12
242501405	AMAZON CAPITAL SERVICES	1Q4K-QN43-N9CF	12/6/2024	45.47
242501405	AMAZON CAPITAL SERVICES	1YPK-CF3D-YXTJ	12/6/2024	49.95
242501405	AMAZON CAPITAL SERVICES	1RWF-FHRV-GRCP	12/6/2024	57.99
242501405	AMAZON CAPITAL SERVICES	1NGN-GHJX-NJJF	12/6/2024	59.91
242501405	AMAZON CAPITAL SERVICES	1XVT-DYNT-X4GC	12/6/2024	62.89
242501405	AMAZON CAPITAL SERVICES	19HL-CWG1-1DGC	12/6/2024	69.29
242501405	AMAZON CAPITAL SERVICES	193G-RRT1-PGR6	12/6/2024	86.94
242501405	AMAZON CAPITAL SERVICES	1GWD-CHYG-CXPK	12/6/2024	95.51
242501405	AMAZON CAPITAL SERVICES	161H-CXTJ-7JVJ	12/6/2024	95.83
242501405	AMAZON CAPITAL SERVICES	17DY-36CW-XG69	12/6/2024	106.45
242501405	AMAZON CAPITAL SERVICES	1KN7-G4CC-17DQ	12/6/2024	106.87
242501405	AMAZON CAPITAL SERVICES	1XK4-3VX1-6YNP	12/6/2024	126.12
242501405	AMAZON CAPITAL SERVICES	1NHX-PR3Y-QYMV	12/6/2024	184.98
242501405	AMAZON CAPITAL SERVICES	1NVW-HMVW-HTCP	12/6/2024	238.24
242501405	AMAZON CAPITAL SERVICES	193G-RRT1-PGR6	12/6/2024	315.09
242501405	AMAZON CAPITAL SERVICES	1HT6-3DNG-79VL	12/6/2024	441.90
242501405	AMAZON CAPITAL SERVICES	1JRP-PTM7-YJP1	12/6/2024	517.47
242501405	AMAZON CAPITAL SERVICES	11NR-QXDK-HWRC	12/6/2024	549.00
242501405	AMAZON CAPITAL SERVICES	1GLK-NNR6-4DW7	12/6/2024	565.93
242501405	AMAZON CAPITAL SERVICES	11YG-XD3W-DVGG	12/6/2024	640.72
242501406	AMELSE, RICK	REF11262024	12/6/2024	110.00
242501407	AMERICAN WELDING & GAS INC	10483939	12/6/2024	38.80
242501408	ASPIRUS YMCA CHILD DEV CTR	AspNOV2024	12/6/2024	21,377.78
242501409	BACKGROUND INVESTIGATION BUREAU,	INV-60098	12/6/2024	16.45
242501409	BACKGROUND INVESTIGATION BUREAU,	INV-60098	12/6/2024	32.90
242501409	BACKGROUND INVESTIGATION BUREAU,	INV-60098	12/6/2024	477.05
242501409	BACKGROUND INVESTIGATION BUREAU,	INV-60097	12/6/2024	641.55
242501410	BATES, CRISTIE	NOV2024 MILEAGE	12/6/2024	136.95
242501411	BELFIORI, ISABELLE	REF11292024	12/6/2024	120.00
242501412	BERDAL, RYAN	REF11262024	12/6/2024	60.00
242501412	BERDAL, RYAN	REF11262024	12/6/2024	110.00

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242501412	BERDAL, RYAN	REF11292024	12/6/2024	220.00
242501413	BETHLEHEM COMMUNITY	BethNov2024	12/6/2024	5,956.10
242501414	BLUE EDGE ENERGY LLC	5533	12/6/2024	599.41
242501415	BROWN, JAMES	REF11292024	12/6/2024	120.00
242501416	BUTTNEY, JAMES	REF11302024	12/6/2024	220.00
242501417	BYTESPEED LLC	INV0175212	12/6/2024	865.00
242501418	CARLSON, JOSEPH	REF 11252024	12/6/2024	70.00
242501419	CARRICO AQUATIC RESOURCES, INC	20247568	12/6/2024	137.50
242501420	CHAVEZ, ADRIAN	NOV2024 MILEAGE	12/6/2024	139.16
242501421	CLEVELAND, CARLY	NOV2024 MILEAGE	12/6/2024	56.82
242501422	CONWAY, DEBRA	WRK 11252024	12/6/2024	70.00
242501423	DAY, MARLA	WRK 11252024	12/6/2024	70.00
242501424	DC EVEREST EDUCATION FOUNDATION, I	Roots2024	12/6/2024	2,122.76
242501425	DEAF & HARD OF HEARING EDUC	183293	12/6/2024	862.88
242501425	DEAF & HARD OF HEARING EDUC	183262	12/6/2024	8,274.75
242501426	DETERT, DAWN	REF11262024	12/6/2024	4.00
242501426	DETERT, DAWN	REF11262024	12/6/2024	110.00
242501427	DIGITAL PROMISE GLOBAL	2495	12/6/2024	3,000.00
242501428	ELGERSMA, RONALD	WOR11262024	12/6/2024	35.00
242501428	ELGERSMA, RONALD	WOR11262024	12/6/2024	45.00
242501429	ESPELAND, HEATHER	NOV2024 ITEMa	12/6/2024	70.64
242501430	FIRST SUPPLY LLC	172913-00	12/6/2024	7.59
242501430	FIRST SUPPLY LLC	172995-00	12/6/2024	96.64
242501430	FIRST SUPPLY LLC	171956-00	12/6/2024	98.13
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	480312F	12/6/2024	14.66
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	476721	12/6/2024	96.83
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	475466	12/6/2024	105.12
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	476771	12/6/2024	152.93
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	450682A	12/6/2024	271.26
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	477087	12/6/2024	445.18
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	474072	12/6/2024	935.08
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	479442	12/6/2024	2,998.65
242501431	FOLLETT CONTENT SOLUTIONS, LLC.	477086	12/6/2024	7,849.52
242501432	FOX, GRETCHEN	NOV2024 ITEM	12/6/2024	31.47
242501432	FOX, GRETCHEN	NOV2024 MILEAGE	12/6/2024	109.34
242501433	GEIER, AIME	OCTNOV2024 ITEM	12/6/2024	120.22
242501434	GERING, JOHN	REF11262024	12/6/2024	60.00
242501434	GERING, JOHN	REF11262024	12/6/2024	110.00
242501435	GRAINGER INC, WW	9323025594	12/6/2024	62.40
242501435	GRAINGER INC, WW	9329911003	12/6/2024	336.98
242501436	GULDAN, DONNA	NOV2024 MILEAGE	12/6/2024	49.45

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242501437	HABECK, MICHAEL	WOR11262024	12/6/2024	45.00
242501438	HALL, CINDY	NOV2024 CONF	12/6/2024	237.18
242501439	HARBERT, MICHAEL	WOR11262024	12/6/2024	50.00
242501440	HECKEL, CORY	NOV2024 MILEAGE	12/6/2024	147.40
242501441	HOCKIN, TIMOTHY	REF11262024	12/6/2024	60.00
242501441	HOCKIN, TIMOTHY	REF11262024	12/6/2024	110.00
242501441	HOCKIN, TIMOTHY	REF11302024	12/6/2024	120.00
242501441	HOCKIN, TIMOTHY	REF11292024	12/6/2024	220.00
242501442	HOSTVEDT, JAMES	NOV2024 MILEAGE	12/6/2024	49.58
242501443	HURON CONSULTING SERVICES, LLC.	CINV-00087277	12/6/2024	15,692.50
242501444	JANKE, TODD	REF 11252024	12/6/2024	70.00
242501445	JENKIN, DOUGLAS	GTCCGROUPOCT	12/6/2024	229.00
242501446	JULIOT, DAVID	REF 11252024	12/6/2024	70.00
242501447	KAMINSKI, SARAH	NOV2024 MILEAGE	12/6/2024	93.13
242501448	KAMPMEYER, TERESSA	NOV2024 MILEAGE	12/6/2024	98.09
242501449	KEY TO LIFE CHILDCARE CENTER, INC.	KeyNov2024	12/6/2024	10,400.00
242501450	KIELPINSKI, KELLY	45597	12/6/2024	170.85
242501451	KLUEVER, JACKIE	NOV2024 MILEAGE	12/6/2024	33.17
242501452	KOSS, RACHEL	NOV2024 MILEAGE	12/6/2024	176.01
242501453	KWIK TRIP INC	00054784 NOV2024	12/6/2024	56.10
242501453	KWIK TRIP INC	00054784 NOV2024	12/6/2024	163.28
242501453	KWIK TRIP INC	00054784 NOV2024	12/6/2024	306.68
242501453	KWIK TRIP INC	00054784 NOV2024	12/6/2024	508.69
242501453	KWIK TRIP INC	00054784 NOV2024	12/6/2024	656.92
242501454	KYLES CONSULTING LLC	1939	12/6/2024	1,550.00
242501455	LEHMAN, GINA	NOV2024 MILEAGE	12/6/2024	24.86
242501456	LIGHTHOUSE SERVICES, LLC	1053329	12/6/2024	1,353.85
242501457	MARA CTY CHILD DEVELOPMENT	HeadNov2024	12/6/2024	5,488.89
242501458	MARATHON PEST CONTROL	60665	12/6/2024	35.00
242501458	MARATHON PEST CONTROL	60677	12/6/2024	38.00
242501458	MARATHON PEST CONTROL	60687	12/6/2024	38.00
242501458	MARATHON PEST CONTROL	60708	12/6/2024	38.00
242501458	MARATHON PEST CONTROL	60709	12/6/2024	38.00
242501458	MARATHON PEST CONTROL	60676	12/6/2024	42.00
242501458	MARATHON PEST CONTROL	60710	12/6/2024	43.00
242501458	MARATHON PEST CONTROL	60699	12/6/2024	45.00
242501459	MARCELLINO, ANTHONY	NOV2024 MILEAGE	12/6/2024	84.29
242501460	MCMILLAN-HEHIR, HEATHER	NOV2024 MILEAGE	12/6/2024	50.18
242501461	MEADEN, JAMES	WOR11262024	12/6/2024	35.00
242501461	MEADEN, JAMES	WOR11262024	12/6/2024	45.00
242501462	MEFFERD, RIANA	NOV2024 MILEAGE	12/6/2024	30.02

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242501463	MEISSEN, MORGAN	NOV2024 MILEAGE	12/6/2024	194.50
242501464	MERRIAM, TERRY	NOV2024 MILEAGE	12/6/2024	28.14
242501465	MOSEY, PAT	REF11292024	12/6/2024	120.00
242501466	MOUNT OLIVE 4K PROGRAM	MountNov2024	12/6/2024	7,511.11
242501467	NASSCO INC - CUSTODIAL	6494457	12/6/2024	148.89
242501467	NASSCO INC - CUSTODIAL	6493945	12/6/2024	253.00
242501467	NASSCO INC - CUSTODIAL	6494610	12/6/2024	2,198.80
242501468	NEWMAN CATHOLIC-ST THERESE	STHNov2024	12/6/2024	8,377.78
242501469	NOWINSKY, MIKAYLA	NOV2024 MILEAGE	12/6/2024	32.43
242501470	OVERDRIVE INC	CD0788524367139	12/6/2024	3,000.00
242501471	OXFORD, JONENE	NOV2024 MILEAGE	12/6/2024	26.80
242501472	PARRISH, JUSTINE	NOV2024 ITEM	12/6/2024	64.84
242501473	PELOQUIN, CHRISTOPHER	REF11302024	12/6/2024	120.00
242501474	PETERS, JASON	REF11302024	12/6/2024	220.00
242501475	PETERS, JUSTIN	REF11292024	12/6/2024	220.00
242501475	PETERS, JUSTIN	REF11302024	12/6/2024	220.00
242501476	PINSONNEAULT, SARA	NOV2024 CONF	12/6/2024	159.46
242501477	PLAZA, CAROL	NOV2024 MILEAGE	12/6/2024	106.13
242501478	PRUST, MARIA	OCT2024 ITEM	12/6/2024	65.11
242501479	RAASCH, MICHELE	OCTNOV2024 ITEM	12/6/2024	131.17
242501480	RENNING LEWIS & LACY SC	7333724	12/6/2024	310.00
242501480	RENNING LEWIS & LACY SC	7333725	12/6/2024	2,242.50
242501481	SCHOOL SPECIALTY, LLC.	2.08135E+11	12/6/2024	29.94
242501481	SCHOOL SPECIALTY, LLC.	3.08105E+11	12/6/2024	470.45
242501481	SCHOOL SPECIALTY, LLC.	3.08105E+11	12/6/2024	506.58
242501482	SCHUBRING, KAELYN	NOV2024 MILEAGE	12/6/2024	76.11
242501483	SOLUM, NICHOLAS	REF11262024	12/6/2024	20.00
242501483	SOLUM, NICHOLAS	REF11262024	12/6/2024	110.00
242501484	SPEAR, SCOTT	REF11302024	12/6/2024	120.00
242501485	STERLING WATER INC	342X12690700	12/6/2024	29.60
242501485	STERLING WATER INC	342X12682905	12/6/2024	2,154.85
242501486	TARRAS, STEPHEN	REF 11252024	12/6/2024	70.00
242501487	TEAM SPORTING GOODS INC	AAG032269-AC05	12/6/2024	1,708.00
242501488	TESKE, STEFANIE	NOV2024 MILEAGE	12/6/2024	74.57
242501489	TREPTOW, FELECITY	NOV2024 MILEAGE	12/6/2024	85.22
242501490	VIKING ELECTRIC SUPPLY	S008672692.001	12/6/2024	347.84
242501491	VLIETSTRA, ALISON	NOV2024 MILEAGE	12/6/2024	139.16
242501492	WAUSAU CHILD CARE-CEDAR CR,INC.	WCCNov2024	12/6/2024	7,385.68
242501493	WEBKO EMBROIDERY & SCREEN PRINTIN	14606	12/6/2024	225.00
242501494	WELSH, JOHN	WOR11262024	12/6/2024	35.00
242501494	WELSH, JOHN	WOR11262024	12/6/2024	45.00

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242501495	WELSH, SARA	NOV2024 MILEAGE	12/6/2024	83.95
242501496	WESOLOWSKI, ALLEN	REF 11252024	12/6/2024	70.00
242501497	ZANDER, DALE	REF 11252024	12/6/2024	70.00
242501498	1ST PLACE TROPHY & ENGRAVING	5314	12/13/2024	75.00
242501499	ABEL, SCOT	NOV2024 MILEAGE	12/13/2024	184.65
242501500	ABLE DISTRIBUTING CO INC	S021052693.001	12/13/2024	13.74
242501501	AKERS, NICHOLAS	REF12062024	12/13/2024	60.00
242501501	AKERS, NICHOLAS	REF12062024	12/13/2024	110.00
242501502	AMAZON CAPITAL SERVICES	1NFM-9FD4-JRMV	12/13/2024	(53.98)
242501502	AMAZON CAPITAL SERVICES	1FJP-XFCL-DRLG	12/13/2024	4.66
242501502	AMAZON CAPITAL SERVICES	14N3-GJVR-MLTL	12/13/2024	6.84
242501502	AMAZON CAPITAL SERVICES	1RF3-W1NG-7JN1	12/13/2024	13.18
242501502	AMAZON CAPITAL SERVICES	11HK-4JVC-HYM4	12/13/2024	13.80
242501502	AMAZON CAPITAL SERVICES	14C7-XV7R-CFC6	12/13/2024	17.13
242501502	AMAZON CAPITAL SERVICES	1WJL-FLH7-3JPL	12/13/2024	23.97
242501502	AMAZON CAPITAL SERVICES	149G-41VD-NQ7N	12/13/2024	23.97
242501502	AMAZON CAPITAL SERVICES	1J39-4LKY-Y7JK	12/13/2024	23.99
242501502	AMAZON CAPITAL SERVICES	14JK-KW3F-KJF1	12/13/2024	24.97
242501502	AMAZON CAPITAL SERVICES	14G1-VMQH-VDTG	12/13/2024	26.38
242501502	AMAZON CAPITAL SERVICES	17Q9-7CDX-4DXR	12/13/2024	26.97
242501502	AMAZON CAPITAL SERVICES	1P3V-RL49-XVK9	12/13/2024	28.90
242501502	AMAZON CAPITAL SERVICES	1M4H-KC64-3KMH	12/13/2024	39.97
242501502	AMAZON CAPITAL SERVICES	19JT-3N3R-GYJX	12/13/2024	41.91
242501502	AMAZON CAPITAL SERVICES	1F1R-MHX6-XJ3W	12/13/2024	43.98
242501502	AMAZON CAPITAL SERVICES	1RGL-VY1K-7QF4	12/13/2024	44.81
242501502	AMAZON CAPITAL SERVICES	1734-1FN1-PXJV	12/13/2024	44.98
242501502	AMAZON CAPITAL SERVICES	1KPL-Y9PF-41LH	12/13/2024	47.98
242501502	AMAZON CAPITAL SERVICES	1Q14-XTPR-QR19	12/13/2024	49.58
242501502	AMAZON CAPITAL SERVICES	1VTY-174Q-MCQN	12/13/2024	55.92
242501502	AMAZON CAPITAL SERVICES	1KNV-6MN9-39PG	12/13/2024	61.71
242501502	AMAZON CAPITAL SERVICES	1KXV-MW93-GQHY	12/13/2024	70.93
242501502	AMAZON CAPITAL SERVICES	1TXY-MND6-R6JC	12/13/2024	76.99
242501502	AMAZON CAPITAL SERVICES	1NLJ-RDPF-3RGP	12/13/2024	82.41
242501502	AMAZON CAPITAL SERVICES	1P3V-RL49-NCVQ	12/13/2024	86.03
242501502	AMAZON CAPITAL SERVICES	1XTY-39JW-F699	12/13/2024	121.14
242501502	AMAZON CAPITAL SERVICES	1YTJ-9V9L-CF7M	12/13/2024	224.50
242501502	AMAZON CAPITAL SERVICES	1N7R-W4DW-JLQ3	12/13/2024	276.92
242501502	AMAZON CAPITAL SERVICES	1KLL-Q1G6-3C41	12/13/2024	280.85
242501502	AMAZON CAPITAL SERVICES	1HVT-7LWD-1QYJ	12/13/2024	297.88
242501502	AMAZON CAPITAL SERVICES	1K6V-11VC-FR3Y	12/13/2024	382.01
242501502	AMAZON CAPITAL SERVICES	1R6W-F4KK-XGMG	12/13/2024	482.56

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242501502	AMAZON CAPITAL SERVICES	1TXK-VVLJ-YDHN	12/13/2024	970.53
242501503	AMELSE, RICK	REF 12052024	12/13/2024	60.00
242501504	AMERICAN WELDING & GAS INC	10483743	12/13/2024	15.81
242501505	ANNIS, ERIC	REF12062024	12/13/2024	110.00
242501505	ANNIS, ERIC	REF12072024	12/13/2024	110.00
242501506	ASCENSION WI EMP SOLUTONS	421457	12/13/2024	4,906.25
242501507	BARKLEY, ASHLEE	NOV2024 MILEAGE	12/13/2024	218.29
242501508	BAUDHUIN, LATICIA	JUL2024 MILEAGE	12/13/2024	18.50
242501508	BAUDHUIN, LATICIA	AUG2024 MILEAGE	12/13/2024	30.29
242501508	BAUDHUIN, LATICIA	SEP2024 MILEAGE	12/13/2024	48.04
242501508	BAUDHUIN, LATICIA	OCT2024 MILEAGE	12/13/2024	63.18
242501508	BAUDHUIN, LATICIA	NOV2024 MILEAGE	12/13/2024	71.22
242501509	BERDAL, RYAN	REF12072024	12/13/2024	60.00
242501509	BERDAL, RYAN	REF12072024	12/13/2024	110.00
242501510	BOHM, TODD	COBRA DEC DENTAL	12/13/2024	166.88
242501511	BRECKE, ROXANNE	NOV2024 MILEAGE	12/13/2024	69.48
242501512	BROWN, BONO	REF12072024	12/13/2024	60.00
242501512	BROWN, BONO	REF12072024	12/13/2024	110.00
242501513	BROWN, JAMES	REF12062024	12/13/2024	60.00
242501514	CEDAR CREST SPECIALTIES, INC.	212432606	12/13/2024	437.52
242501515	CESA 9	19461	12/13/2024	39,740.00
242501516	CLAUSNITZER, JOHN	REF12032024	12/13/2024	110.00
242501517	CZERWONKA, CRISTIN	NOV2024 MILEAGE	12/13/2024	100.77
242501518	ELGERSMA, RONALD	WOR12062024	12/13/2024	35.00
242501518	ELGERSMA, RONALD	WOR12072024	12/13/2024	35.00
242501518	ELGERSMA, RONALD	WOR12062024	12/13/2024	45.00
242501518	ELGERSMA, RONALD	WOR12072024	12/13/2024	45.00
242501519	ESPELAND, HEATHER	NOV2024 ITEMb	12/13/2024	71.96
242501520	FIRST SUPPLY LLC	173218-00	12/13/2024	50.79
242501521	FOLLETT SOFTWARE, LLC	1565806	12/13/2024	364.29
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	479026F	12/13/2024	18.48
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	448725	12/13/2024	55.16
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	476721F	12/13/2024	59.13
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	476771F	12/13/2024	62.43
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	450157	12/13/2024	137.80
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	441042	12/13/2024	154.71
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	441031	12/13/2024	189.92
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	475466F	12/13/2024	195.17
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	441045	12/13/2024	414.10
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	450682	12/13/2024	416.11
242501522	FOLLETT CONTENT SOLUTIONS, LLC.	441038	12/13/2024	710.45

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242501522	FOLLETT CONTENT SOLUTIONS, LLC.	477086A	12/13/2024	789.01
242501523	FORMS SPECIALISTS INC	55725	12/13/2024	303.00
242501524	GOETSCH, DIANE	St. John -Goetsch	12/13/2024	312.43
242501525	GRAFF, CHRISTOPHER	DEC2024 ITEM	12/13/2024	250.00
242501526	GRAINGER INC, WW	9334354157	12/13/2024	12.94
242501527	GRAYKOWSKI'S DISTRIBUTING LLC	2883	12/13/2024	45.00
242501527	GRAYKOWSKI'S DISTRIBUTING LLC	2908	12/13/2024	123.50
242501527	GRAYKOWSKI'S DISTRIBUTING LLC	2855	12/13/2024	125.00
242501528	HACKBARTH, ROSS	REF12032024	12/13/2024	110.00
242501529	HALL, ROBERT	REF12072024	12/13/2024	60.00
242501530	HARBERT, MICHAEL	REF 12052024	12/13/2024	60.00
242501531	HARTER'S FOX VALLEY DISPOSAL	989822	12/13/2024	6,539.87
242501532	HEBEIN, HALEY	NOV2024 MILEAGE	12/13/2024	262.71
242501533	HECKEL, CORY	NOV2024 MILEAGEa	12/13/2024	53.27
242501534	HEID MUSIC COMPANY, INC.-APPLETON	3762674	12/13/2024	12.00
242501534	HEID MUSIC COMPANY, INC.-APPLETON	3770673	12/13/2024	737.00
242501535	HEINZEN, ANN	DEC2024 ITEM	12/13/2024	34.31
242501536	HOENISCH, BENJAMIN	NOV2024 ITEM	12/13/2024	285.00
242501537	HOFFMAN, AARON	NOV2024 MILEAGE	12/13/2024	110.82
242501538	HORAK REFRIGERATION INC	9509	12/13/2024	169.50
242501539	INDUSTRIAL REVOLUTION, LLC.	WOR12052024	12/13/2024	120.00
242501540	J.W. PEPPER & SON	366997132	12/13/2024	25.99
242501540	J.W. PEPPER & SON	366989914	12/13/2024	45.99
242501540	J.W. PEPPER & SON	366922508	12/13/2024	57.50
242501540	J.W. PEPPER & SON	366914137	12/13/2024	240.00
242501541	JANKE, TODD	REF12032024	12/13/2024	60.00
242501541	JANKE, TODD	REF 12052024	12/13/2024	70.00
242501542	JIRIK, SCOTT	NOVDEC2024 ITEM	12/13/2024	41.33
242501543	JOHNSON, ANN	NOV2024 MILEAGE	12/13/2024	63.92
242501544	JULIOT, DAVID	REF 12052024	12/13/2024	70.00
242501545	KAPPEL, SAMANTHA	NOV2024 ITEM	12/13/2024	19.99
242501545	KAPPEL, SAMANTHA	NOV2024 CONF	12/13/2024	167.50
242501546	KNUDSON SHEET METAL INC	90988	12/13/2024	1,280.00
242501547	KRESSEL, TROY	REF12032024	12/13/2024	110.00
242501548	KWICK, SARAH	DEC2024 ITEM	12/13/2024	20.50
242501549	LANCELLE, GARRETT	REF12032024	12/13/2024	110.00
242501550	LANCTIN, BRITTANY	NOV2024 MILEAGE	12/13/2024	137.95
242501551	LANGBEHN, DAVID	REF 12032024	12/13/2024	60.00
242501551	LANGBEHN, DAVID	REF12032024	12/13/2024	60.00
242501552	LEPAK, MOLLY	NOV2024 MILEAGE	12/13/2024	91.05
242501553	LERCH, ANDREA	NOV2024 MILEAGE	12/13/2024	42.28

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242501554	LINDAU, MICHAEL	REF12032024	12/13/2024	110.00
242501555	LINDELL, JEFF	NOV2024 MILEAGE	12/13/2024	261.03
242501556	LUKASKO, TIFFANY	NOV2024 MILEAGE	12/13/2024	45.56
242501557	M3 INSURANCE SOLU INC	111554	12/13/2024	8,836.10
242501557	M3 INSURANCE SOLU INC	111554	12/13/2024	24,212.80
242501557	M3 INSURANCE SOLU INC	111554	12/13/2024	28,632.50
242501558	MARATHON PEST CONTROL	60815	12/13/2024	40.00
242501558	MARATHON PEST CONTROL	60820	12/13/2024	42.00
242501559	MEADEN, JAMES	WOR12062024	12/13/2024	35.00
242501559	MEADEN, JAMES	WOR12072024	12/13/2024	35.00
242501559	MEADEN, JAMES	WOR12062024	12/13/2024	45.00
242501559	MEADEN, JAMES	WOR12072024	12/13/2024	45.00
242501560	MERZ, SARAH	NOV2024 ITEM	12/13/2024	15.48
242501561	MEURETT, MOLLY	NOV2024 ITEM	12/13/2024	31.70
242501562	MEVERDEN, PATRICK	REF12032024	12/13/2024	60.00
242501563	MID WISCONSIN BEVERAGE	2115759	12/13/2024	120.00
242501563	MID WISCONSIN BEVERAGE	2116730	12/13/2024	150.90
242501563	MID WISCONSIN BEVERAGE	2115760	12/13/2024	361.20
242501563	MID WISCONSIN BEVERAGE	2115761	12/13/2024	412.94
242501563	MID WISCONSIN BEVERAGE	2116729	12/13/2024	679.80
242501563	MID WISCONSIN BEVERAGE	2115783	12/13/2024	1,295.78
242501563	MID WISCONSIN BEVERAGE	2114593	12/13/2024	1,407.78
242501563	MID WISCONSIN BEVERAGE	2115761	12/13/2024	1,549.77
242501564	MISSISSIPPI WELDERS SUPPLY CO., INC	1828181	12/13/2024	202.50
242501565	MOSEY, PAT	REF12062024	12/13/2024	60.00
242501566	MOSINEE SCHOOL DISTRICT	MSD2425-02	12/13/2024	188.18
242501567	MURPHY, PATRICK	REF12032024	12/13/2024	110.00
242501568	NASSCO INC - CUSTODIAL	6498377	12/13/2024	9,271.75
242501569	NCS PEARSON INC	27220398	12/13/2024	180.41
242501570	OFFICE ENTERPRISES INC	568264	12/13/2024	1,370.76
242501571	OLIGNEY, KELLI	NOV2024 MILEAGE	12/13/2024	64.32
242501572	OVERDRIVE INC	02584CP24372383	12/13/2024	7.00
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	37.14
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	37.14
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	42.00
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	42.00
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	127.26
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	127.26
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	204.56
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	204.56
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	238.46

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242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	238.46
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	357.68
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	357.68
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	358.64
242501573	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/13/2024	358.64
242501574	PANETTA, JANELLE	NOV2024 ITEM	12/13/2024	65.32
242501575	PER MAR SECURITY SERVICES, INC.	3447441	12/13/2024	90.00
242501575	PER MAR SECURITY SERVICES, INC.	3447440	12/13/2024	273.00
242501575	PER MAR SECURITY SERVICES, INC.	3444348	12/13/2024	447.21
242501576	PERFORMANCE FOODSERVICE	712581	12/13/2024	559.90
242501576	PERFORMANCE FOODSERVICE	700986	12/13/2024	642.32
242501576	PERFORMANCE FOODSERVICE	700807	12/13/2024	656.69
242501576	PERFORMANCE FOODSERVICE	712727	12/13/2024	2,228.43
242501577	PETERSON, MARGARET	DEC2024 ITEM	12/13/2024	101.52
242501578	POPHAL EDUCATION LLC	DEC2024 H.O.	12/13/2024	60.00
242501578	POPHAL EDUCATION LLC	104 Dec	12/13/2024	1,875.00
242501579	PRAIRIE FARMS-WOODBURY, MN	45597	12/13/2024	25,475.04
242501580	RAETHER, MICHAEL	SEPNOV2024 MILEAGEa	12/13/2024	497.14
242501581	RENNIE, DALLAS	NOV2024 ITEM	12/13/2024	39.75
242501582	ROCK RIDGE ORCHARD, LLC.	111924	12/13/2024	840.00
242501582	ROCK RIDGE ORCHARD, LLC.	120324	12/13/2024	910.00
242501583	SCHOOL SPECIALTY, LLC.	2.08135E+11	12/13/2024	17.99
242501583	SCHOOL SPECIALTY, LLC.	2.08135E+11	12/13/2024	24.14
242501583	SCHOOL SPECIALTY, LLC.	2.08135E+11	12/13/2024	24.69
242501584	SCHULT, MATTHEW	NOV2024 MILEAGE	12/13/2024	31.09
242501585	SCHULTZ, NATHAN	REF12032024	12/13/2024	60.00
242501586	SCHULZ, SARAH	NOV2024 MILEAGE	12/13/2024	16.08
242501587	SEELEY, CAITLIN	NOV2024 ITEM	12/13/2024	58.82
242501588	SELLE, SUZANNE	NOV2024 MILEAGE	12/13/2024	15.95
242501589	SEPNAFSKI, BRITTANY	DEC2024 ITEM	12/13/2024	46.25
242501590	SKOGSTAD, MATT	REF12062024	12/13/2024	110.00
242501591	SOLUM, NICHOLAS	REF 12052024	12/13/2024	60.00
242501592	STASHEK, JACQUELINE	NOV2024 MILEAGE	12/13/2024	130.99
242501593	TARRAS, STEPHEN	REF 12052024	12/13/2024	70.00
242501593	TARRAS, STEPHEN	REF 12032024	12/13/2024	120.00
242501594	TEAM SPORTING GOODS INC	AAG031978-AC07	12/13/2024	9.95
242501594	TEAM SPORTING GOODS INC	AAG031978-AC07	12/13/2024	16.95
242501594	TEAM SPORTING GOODS INC	AAG031978-AC07	12/13/2024	23.80
242501594	TEAM SPORTING GOODS INC	AAG031978-AC07	12/13/2024	180.00
242501594	TEAM SPORTING GOODS INC	AAG031978-AC07	12/13/2024	238.80
242501594	TEAM SPORTING GOODS INC	AAG031978-AC07	12/13/2024	815.40

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242501594	TEAM SPORTING GOODS INC	AAG031978-AC07	12/13/2024	815.40
242501595	THAO, PANYIA	NOV2024 MILEAGE	12/13/2024	31.89
242501596	THAO, YER	NOV2024 MILEAGE	12/13/2024	41.27
242501597	U.S. WATER, LLC.	184441	12/13/2024	149.95
242501598	USIC RECEIVABLES, LLC	699187	12/13/2024	1,239.52
242501599	WELLER, JULIE	NOV2024 MILEAGE	12/13/2024	56.21
242501600	WELSH, JOHN	WOR12062024	12/13/2024	35.00
242501600	WELSH, JOHN	WOR12072024	12/13/2024	35.00
242501600	WELSH, JOHN	WOR12062024	12/13/2024	45.00
242501600	WELSH, JOHN	WOR12072024	12/13/2024	45.00
242501601	WESOLOWSKI, ALLEN	REF 12052024	12/13/2024	70.00
242501602	YANG-VONGPHAKDY, MANEE	NOV2024 ITEM	12/13/2024	42.25
242501603	ZANDER, DALE	REF 12032024	12/13/2024	60.00
242501604	ZURAKOWSKI, AUSTIN	NOV2024 MILEAGE	12/13/2024	7.64
242501604	ZURAKOWSKI, AUSTIN	NOV2024 ITEM	12/13/2024	39.90
242501605	DC EVEREST EDUCATION FOUNDATION, II	20241213ADGTCC	12/13/2024	518.77
242501606	ABLE DISTRIBUTING CO INC	S021072312.001	12/20/2024	13.08
242501607	AMAZON CAPITAL SERVICES	1CW7-3RC9-7WTH	12/20/2024	(17.69)
242501607	AMAZON CAPITAL SERVICES	1QHF-WH6X-7NT7	12/20/2024	9.16
242501607	AMAZON CAPITAL SERVICES	1WFK-Q771-Q16D	12/20/2024	9.99
242501607	AMAZON CAPITAL SERVICES	1KRF-7R9F-6HWF	12/20/2024	11.49
242501607	AMAZON CAPITAL SERVICES	1GJ4-7PTP-1GNP	12/20/2024	11.98
242501607	AMAZON CAPITAL SERVICES	1XRW-7QHR-GGW6	12/20/2024	13.12
242501607	AMAZON CAPITAL SERVICES	1RN4-M4MC-1CJY	12/20/2024	15.89
242501607	AMAZON CAPITAL SERVICES	1J9R-FV3F-D1G6	12/20/2024	15.98
242501607	AMAZON CAPITAL SERVICES	1QG7-XVTF-4PKV	12/20/2024	15.98
242501607	AMAZON CAPITAL SERVICES	1MPR-LLV4-1YJY	12/20/2024	20.13
242501607	AMAZON CAPITAL SERVICES	1RLF-6MX6-FR6D	12/20/2024	25.58
242501607	AMAZON CAPITAL SERVICES	1319-FYR6-GHM4	12/20/2024	25.97
242501607	AMAZON CAPITAL SERVICES	1VLP-3XNF-6MV9	12/20/2024	25.98
242501607	AMAZON CAPITAL SERVICES	19D7-FCQC-JC44	12/20/2024	26.69
242501607	AMAZON CAPITAL SERVICES	1LWW-WG6W-FVVD	12/20/2024	29.12
242501607	AMAZON CAPITAL SERVICES	1MPR-LLV4-1YJY	12/20/2024	30.00
242501607	AMAZON CAPITAL SERVICES	11YQ-7MNP-MQJN	12/20/2024	35.25
242501607	AMAZON CAPITAL SERVICES	1D6D-QVHM-39JC	12/20/2024	38.96
242501607	AMAZON CAPITAL SERVICES	1GYD-P117-KXF9	12/20/2024	38.99
242501607	AMAZON CAPITAL SERVICES	1M7C-1Q1D-7CXG	12/20/2024	46.78
242501607	AMAZON CAPITAL SERVICES	167N-DVTV-1V36	12/20/2024	47.99
242501607	AMAZON CAPITAL SERVICES	19X1-FQ1X-RHNG	12/20/2024	53.45
242501607	AMAZON CAPITAL SERVICES	167N-DVTV-411W	12/20/2024	55.49
242501607	AMAZON CAPITAL SERVICES	1VLP-3XNF-6MV9	12/20/2024	56.34

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242501607	AMAZON CAPITAL SERVICES	1T1X-QKJD-DQNL	12/20/2024	56.40
242501607	AMAZON CAPITAL SERVICES	1Q9K-FF6X-HRNF	12/20/2024	66.49
242501607	AMAZON CAPITAL SERVICES	11YQ-7MNP-37JD	12/20/2024	77.94
242501607	AMAZON CAPITAL SERVICES	134X-LVLH-HYLJ	12/20/2024	89.99
242501607	AMAZON CAPITAL SERVICES	134X-LVLH-FDYJ	12/20/2024	91.52
242501607	AMAZON CAPITAL SERVICES	17JM-WGTV-QGDD	12/20/2024	94.38
242501607	AMAZON CAPITAL SERVICES	17CR-7LTP-16PX	12/20/2024	98.89
242501607	AMAZON CAPITAL SERVICES	1QFH-XFC6-7T44	12/20/2024	100.16
242501607	AMAZON CAPITAL SERVICES	1T69-X633-GYH4	12/20/2024	110.97
242501607	AMAZON CAPITAL SERVICES	1LQL-W7VF-F7Q7	12/20/2024	116.54
242501607	AMAZON CAPITAL SERVICES	17JY-NQFM-CKHW	12/20/2024	128.35
242501607	AMAZON CAPITAL SERVICES	13J3-CWML-GFXX	12/20/2024	128.72
242501607	AMAZON CAPITAL SERVICES	17X6-LWKD-NFNM	12/20/2024	129.24
242501607	AMAZON CAPITAL SERVICES	1RQ6-3M4W-HKYP	12/20/2024	133.78
242501607	AMAZON CAPITAL SERVICES	1J4T-VP96-7H9K	12/20/2024	140.97
242501607	AMAZON CAPITAL SERVICES	1KPC-F34Q-JCGG	12/20/2024	142.46
242501607	AMAZON CAPITAL SERVICES	1LPV-WNQP-FQRT	12/20/2024	159.29
242501607	AMAZON CAPITAL SERVICES	1R9N-JGPJ-GRP9	12/20/2024	198.86
242501607	AMAZON CAPITAL SERVICES	1GG4-XGTH-XLHC	12/20/2024	203.19
242501607	AMAZON CAPITAL SERVICES	1XTN-RGKQ-6F1M	12/20/2024	244.05
242501607	AMAZON CAPITAL SERVICES	1FNK-NNQ7-6QYH	12/20/2024	245.95
242501607	AMAZON CAPITAL SERVICES	13CP-RRJX-GMCV	12/20/2024	282.35
242501607	AMAZON CAPITAL SERVICES	19X1-FQ1X-G64M	12/20/2024	708.93
242501608	AMELSE, RICK	REF12102024	12/20/2024	80.00
242501608	AMELSE, RICK	REF12122024	12/20/2024	80.00
242501609	BELFIORI, ISABELLE	REF12142024	12/20/2024	60.00
242501610	BERDAL, RYAN	REF12102024	12/20/2024	60.00
242501610	BERDAL, RYAN	REF12102024	12/20/2024	110.00
242501611	CARRIVEAU, KELLY	NOV2024 MILEAGE	12/20/2024	79.86
242501612	CLAUSNITZER, JOHN	REF12102024	12/20/2024	110.00
242501613	CONWAY, DEBRA	WKR 12092024	12/20/2024	35.00
242501614	COOK, RICHARD	REF 12132024	12/20/2024	120.00
242501615	CORVINO, BERKLEY	NOV2024 MILEAGE	12/20/2024	16.08
242501616	DAY, MARLA	WRK 12092024	12/20/2024	35.00
242501617	DEMCO INC	7576858	12/20/2024	476.77
242501618	DERCKS, ALYSSA	NOVDEC2024 ITEM	12/20/2024	130.13
242501619	EDENS, SARAH	NOV2024 MILEAGE	12/20/2024	73.97
242501620	ELGERSMA, RONALD	WOR12102024	12/20/2024	80.00
242501620	ELGERSMA, RONALD	WOR12122024	12/20/2024	90.00
242501620	ELGERSMA, RONALD	WOR12142024	12/20/2024	90.00
242501621	ENGLISH, JOSHUA	REF 12092024	12/20/2024	35.00

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242501622	EXNER, ROBERT	REF12142024	12/20/2024	220.00
242501623	FIRST SUPPLY LLC	173538-01	12/20/2024	50.19
242501623	FIRST SUPPLY LLC	173538-00	12/20/2024	100.39
242501624	FOLLETT CONTENT SOLUTIONS, LLC.	486913F	12/20/2024	100.94
242501624	FOLLETT CONTENT SOLUTIONS, LLC.	481936	12/20/2024	678.52
242501624	FOLLETT CONTENT SOLUTIONS, LLC.	481049	12/20/2024	5,483.75
242501625	GARSKE, ANGELA	DEC2024 CONF	12/20/2024	152.76
242501626	GERING, JOHN	REF12142024	12/20/2024	220.00
242501627	GRAINGER INC, WW	9342772739	12/20/2024	129.44
242501627	GRAINGER INC, WW	9342772739	12/20/2024	129.44
242501628	HABECK, MICHAEL	WOR12102024	12/20/2024	45.00
242501628	HABECK, MICHAEL	WOR12122024	12/20/2024	90.00
242501628	HABECK, MICHAEL	WOR12142024	12/20/2024	90.00
242501629	HALL, ROBERT	REF12102024	12/20/2024	60.00
242501629	HALL, ROBERT	REF12142024	12/20/2024	60.00
242501629	HALL, ROBERT	REF12142024	12/20/2024	110.00
242501630	HARBERT, MICHAEL	WOR12102024	12/20/2024	50.00
242501630	HARBERT, MICHAEL	WOR12122024	12/20/2024	50.00
242501631	HECKEL, CORY	DEC2024 ITEM	12/20/2024	21.88
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3762678	12/20/2024	9.56
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3773312	12/20/2024	15.90
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3766734	12/20/2024	35.00
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3766809	12/20/2024	80.00
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3766811	12/20/2024	80.00
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3770221	12/20/2024	91.28
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3773994	12/20/2024	211.77
242501632	HEID MUSIC COMPANY, INC.-APPLETON	3773996	12/20/2024	314.54
242501633	HOCKIN, TIMOTHY	REF12102024	12/20/2024	60.00
242501633	HOCKIN, TIMOTHY	REF12142024	12/20/2024	60.00
242501633	HOCKIN, TIMOTHY	REF12102024	12/20/2024	110.00
242501633	HOCKIN, TIMOTHY	REF12142024	12/20/2024	110.00
242501634	HOENISCH, BENJAMIN	DEC2024 ITEM	12/20/2024	3.00
242501635	INDUSTRIAL ARTS SUPPLY IASCO	m19645	12/20/2024	743.82
242501636	J.W. PEPPER & SON	366835330	12/20/2024	30.00
242501636	J.W. PEPPER & SON	367028123	12/20/2024	149.60
242501637	JANKE, TODD	REF 12092024	12/20/2024	70.00
242501638	JENKIN, DOUGLAS	GTCCNOV24	12/20/2024	193.00
242501639	JIRIK, KRISTIN	DEC2024 ITEM	12/20/2024	16.99
242501639	JIRIK, KRISTIN	OCT-DEC2024 ITEM	12/20/2024	69.41
242501640	KAFCZYNSKI, MORGAN	DEC2024 ITEM	12/20/2024	250.00
242501641	KENITZER, RICHARD	WOR12132024	12/20/2024	80.00

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242501642	KLEINHANS, MATTHEW	REF12132024	12/20/2024	110.00
242501643	LANGBEHN, DAVID	REF12132024	12/20/2024	60.00
242501644	LEHNERT, MADDIE	DEC2024 ITEM	12/20/2024	250.00
242501645	LINDAU, MICHAEL	REF12102024	12/20/2024	110.00
242501646	LOY, EMILY	NOV2024 MILEAGE	12/20/2024	57.22
242501647	MADISON NATL LIFE INS CO	45658	12/20/2024	7,581.48
242501647	MADISON NATL LIFE INS CO	45658	12/20/2024	12,027.68
242501648	MARATHON PEST CONTROL	60872	12/20/2024	38.00
242501649	MATHIES, MICHAEL	REF 12092024	12/20/2024	35.00
242501650	MAZUR, JAMES	REF12142024	12/20/2024	220.00
242501651	MCMILLAN-HEHIR, HEATHER	DEC2024 ITEM	12/20/2024	47.50
242501652	MEADEN, JAMES	WOR12102024	12/20/2024	80.00
242501652	MEADEN, JAMES	WOR12122024	12/20/2024	90.00
242501652	MEADEN, JAMES	WOR12142024	12/20/2024	90.00
242501653	MID WISCONSIN BEVERAGE	2118777	12/20/2024	78.00
242501653	MID WISCONSIN BEVERAGE	2118359	12/20/2024	215.00
242501653	MID WISCONSIN BEVERAGE	2119468	12/20/2024	226.35
242501653	MID WISCONSIN BEVERAGE	2118776	12/20/2024	394.00
242501653	MID WISCONSIN BEVERAGE	2118361	12/20/2024	655.46
242501653	MID WISCONSIN BEVERAGE	2118360	12/20/2024	924.00
242501653	MID WISCONSIN BEVERAGE	2118361	12/20/2024	1,908.36
242501654	MURPHY, MICHAEL	REF12132024	12/20/2024	110.00
242501655	NASSCO INC - CUSTODIAL	6499883	12/20/2024	143.66
242501655	NASSCO INC - CUSTODIAL	6501094	12/20/2024	228.88
242501655	NASSCO INC - CUSTODIAL	6501004	12/20/2024	275.95
242501655	NASSCO INC - CUSTODIAL	6501058	12/20/2024	1,123.22
242501655	NASSCO INC - CUSTODIAL	6500015	12/20/2024	1,428.10
242501656	NELMARK, NATHAN	REF12122024	12/20/2024	220.00
242501657	NYE, CASEY	DEC2024 MILEAGE	12/20/2024	60.30
242501658	PERFORMANCE FOODSERVICE	700807-2024	12/20/2024	138.06
242501658	PERFORMANCE FOODSERVICE	680689	12/20/2024	233.06
242501658	PERFORMANCE FOODSERVICE	705440	12/20/2024	238.20
242501658	PERFORMANCE FOODSERVICE	700807-2024	12/20/2024	518.62
242501658	PERFORMANCE FOODSERVICE	705440	12/20/2024	732.94
242501658	PERFORMANCE FOODSERVICE	712737	12/20/2024	765.38
242501658	PERFORMANCE FOODSERVICE	680689	12/20/2024	1,012.58
242501658	PERFORMANCE FOODSERVICE	686879	12/20/2024	1,128.05
242501659	PETERS, JASON	REF12142024	12/20/2024	110.00
242501660	PISCA, SARAH	GTCC Group Nov 24	12/20/2024	550.00
242501661	RADDENBACH, ASHLEY	WOR12122024	12/20/2024	90.00
242501661	RADDENBACH, ASHLEY	WOR12142024	12/20/2024	90.00

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242501662	REGNIER, KATHRYN	NOVDEC2024 ITEM	12/20/2024	107.10
242501663	REICHE, KENDRA	DEC2024 ITEM	12/20/2024	250.00
242501664	RICE, JULIE	NOV2024 MILEAGE	12/20/2024	8.71
242501665	SALIENKO, MIKHAIL	REF12122024	12/20/2024	220.00
242501666	SCHRODER, RYAN	REF12122024	12/20/2024	220.00
242501667	SCHULTZ, NATHAN	REF12132024	12/20/2024	60.00
242501668	SECURIAN FINANCIAL GROUP, INC.	45658	12/20/2024	880.00
242501668	SECURIAN FINANCIAL GROUP, INC.	45658	12/20/2024	3,680.82
242501668	SECURIAN FINANCIAL GROUP, INC.	45658	12/20/2024	7,947.50
242501668	SECURIAN FINANCIAL GROUP, INC.	45658	12/20/2024	8,151.61
242501669	SEUBERT, APRIL	DEC2024 ITEM	12/20/2024	128.99
242501670	SOLUM, NICHOLAS	REF12102024	12/20/2024	20.00
242501670	SOLUM, NICHOLAS	REF12122024	12/20/2024	20.00
242501670	SOLUM, NICHOLAS	REF12102024	12/20/2024	80.00
242501670	SOLUM, NICHOLAS	REF12122024	12/20/2024	80.00
242501671	SOMERVILLE ARCHITECTS	40068	12/20/2024	962.50
242501671	SOMERVILLE ARCHITECTS	40067	12/20/2024	1,092.50
242501672	SUCKOW, ELLEN	DEC2024 MILEAGE	12/20/2024	60.30
242501673	SWID, STANFORD	REF12102024	12/20/2024	110.00
242501674	TARRAS, STEPHEN	REF 12092024	12/20/2024	70.00
242501674	TARRAS, STEPHEN	REF 12132024	12/20/2024	120.00
242501675	TRZEBIATOWSKI, TAMMY	NOV2024 MILEAGE	12/20/2024	57.36
242501676	U.S. WATER, LLC.	184807	12/20/2024	169.00
242501677	VIKING ELECTRIC SUPPLY	S008705603.001	12/20/2024	333.39
242501678	WEINKE, GRACIE	REF12102024	12/20/2024	110.00
242501679	WELSH, JOHN	WOR12102024	12/20/2024	80.00
242501679	WELSH, JOHN	WOR12122024	12/20/2024	90.00
242501679	WELSH, JOHN	WOR12142024	12/20/2024	90.00
242501680	WESOLOWSKI, ALLEN	REF 12092024	12/20/2024	70.00
242501681	WESTFALL, AJAY	DEC2024 ITEM	12/20/2024	49.88
242501682	WI PUBLIC SERVICE	5266937282	12/20/2024	19.18
242501682	WI PUBLIC SERVICE	5266171020	12/20/2024	29.00
242501682	WI PUBLIC SERVICE	5267346492	12/20/2024	33.53
242501682	WI PUBLIC SERVICE	5267112543	12/20/2024	39.87
242501682	WI PUBLIC SERVICE	5267102702	12/20/2024	93.75
242501682	WI PUBLIC SERVICE	5267779386	12/20/2024	108.56
242501682	WI PUBLIC SERVICE	5267779386	12/20/2024	177.90
242501682	WI PUBLIC SERVICE	5267731524	12/20/2024	269.15
242501682	WI PUBLIC SERVICE	5266263806	12/20/2024	468.27
242501682	WI PUBLIC SERVICE	5267371494	12/20/2024	475.49
242501682	WI PUBLIC SERVICE	5273381135	12/20/2024	491.65

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242501682	WI PUBLIC SERVICE	5273147683	12/20/2024	552.77
242501682	WI PUBLIC SERVICE	5267853493	12/20/2024	652.54
242501682	WI PUBLIC SERVICE	5273714173	12/20/2024	767.14
242501682	WI PUBLIC SERVICE	5267371494	12/20/2024	854.81
242501682	WI PUBLIC SERVICE	5273859999	12/20/2024	862.63
242501682	WI PUBLIC SERVICE	5273457971	12/20/2024	986.62
242501682	WI PUBLIC SERVICE	5267292508	12/20/2024	1,147.98
242501682	WI PUBLIC SERVICE	5267363552	12/20/2024	1,157.32
242501682	WI PUBLIC SERVICE	5266664832	12/20/2024	1,335.11
242501682	WI PUBLIC SERVICE	5272743664	12/20/2024	1,435.00
242501682	WI PUBLIC SERVICE	5266781511	12/20/2024	1,894.74
242501682	WI PUBLIC SERVICE	5267346492	12/20/2024	3,057.45
242501682	WI PUBLIC SERVICE	5266830426	12/20/2024	3,630.49
242501682	WI PUBLIC SERVICE	5267292508	12/20/2024	3,988.34
242501682	WI PUBLIC SERVICE	5266664832	12/20/2024	4,229.41
242501682	WI PUBLIC SERVICE	5266658387	12/20/2024	4,731.11
242501682	WI PUBLIC SERVICE	5267630533	12/20/2024	5,635.87
242501682	WI PUBLIC SERVICE	5267893730	12/20/2024	10,977.49
242501682	WI PUBLIC SERVICE	5267225294	12/20/2024	11,028.18
242501682	WI PUBLIC SERVICE	5266912278	12/20/2024	15,041.05
242501682	WI PUBLIC SERVICE	5267572024	12/20/2024	17,639.35
242501683	WISZ, CHANNING	GTCC Group Nov 2024	12/20/2024	39.50
242501684	WOLFE, JASON	REF12132024	12/20/2024	110.00
242501685	ZANDER, DALE	REF 12092024	12/20/2024	70.00
242501687	1ST PLACE TROPHY & ENGRAVING	5324	12/27/2024	48.00
242501688	ALECKSON, TED	DEC2024 MILEAGE	12/27/2024	6.83
242501689	AMAZON CAPITAL SERVICES	167X-XGMP-MJJX	12/27/2024	(17.99)
242501689	AMAZON CAPITAL SERVICES	1HHL-R91L-T634	12/27/2024	17.41
242501689	AMAZON CAPITAL SERVICES	174X-DKMH-PDDT	12/27/2024	21.00
242501689	AMAZON CAPITAL SERVICES	16CV-FD4N-3QFF	12/27/2024	70.87
242501689	AMAZON CAPITAL SERVICES	1QL4-FKTW-GFPY	12/27/2024	131.36
242501689	AMAZON CAPITAL SERVICES	1TDV-1YP1-KFQN	12/27/2024	150.33
242501689	AMAZON CAPITAL SERVICES	1XJ1-FP3X-R1M4	12/27/2024	211.77
242501689	AMAZON CAPITAL SERVICES	163N-YQV9-QYHF	12/27/2024	240.29
242501690	AMELSE, RICK	REF12172024	12/27/2024	80.00
242501691	AUSTIN, CHAD	REF12202024	12/27/2024	110.00
242501692	BACKGROUND INVESTIGATION BUREAU,	INV-61074	12/27/2024	14.00
242501693	BATES, CRISTIE	DEC2024 MILEAGE	12/27/2024	107.60
242501694	BROWN, BONO	REF12212024	12/27/2024	60.00
242501695	BUCHBERGER, LAWRENCE	REF12172024	12/27/2024	110.00
242501696	BUSHMAN, TIMOTHY	REF12202024	12/27/2024	110.00

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242501697	CESA 9	19634	12/27/2024	1,740.00
242501698	COMPLETE OFFICE OF WI INC	223762	12/27/2024	351.72
242501698	COMPLETE OFFICE OF WI INC	224082	12/27/2024	1,924.00
242501699	CONWAY, DEBRA	WRK 12172024	12/27/2024	70.00
242501700	COOK, RICHARD	REF 12172024	12/27/2024	120.00
242501701	CZERWONKA, CRISTIN	NOV2024 ITEM	12/27/2024	35.00
242501702	DAY, MARLA	WRK 12092024 -1	12/27/2024	35.00
242501703	DIGICOPY, INC.	279759	12/27/2024	161.00
242501704	DRAXLER, MARTY	REF12202024	12/27/2024	110.00
242501705	ELGERSMA, RONALD	WOR12212024	12/27/2024	80.00
242501706	ENGEBRETSON, AMY	DEC2024 MILEAGE	12/27/2024	112.76
242501707	ENGLISH, JOSHUA	REF12172024	12/27/2024	60.00
242501707	ENGLISH, JOSHUA	REF12162024	12/27/2024	110.00
242501708	FORMS SPECIALISTS INC	55819	12/27/2024	3,600.00
242501709	GARRIGAN, OLYMPIA	DEC2024 ITEM	12/27/2024	123.40
242501710	GEIER, ANN	DEC2024 MILEAGE	12/27/2024	34.30
242501711	GERING, JOHN	REF12212024	12/27/2024	60.00
242501711	GERING, JOHN	REF12212024	12/27/2024	110.00
242501712	GULDAN, DONNA	DEC2024 MILEAGE	12/27/2024	25.73
242501713	HAMANN, TYLER	REF12172024	12/27/2024	110.00
242501714	HART, BETSY	DEC2024 ITEM	12/27/2024	45.00
242501715	HOOD, PHILLIP	DEC2024 ITEM	12/27/2024	43.26
242501716	HULCE, KRISTINE	DEC2024 ITEM	12/27/2024	55.09
242501717	J.W. PEPPER & SON	367041246	12/27/2024	70.00
242501718	KAMPMANN, KEVIN	NOV2024 MILEAGE	12/27/2024	59.23
242501719	KENITZER, RICHARD	WOR12162024	12/27/2024	80.00
242501719	KENITZER, RICHARD	WOR12172024	12/27/2024	80.00
242501719	KENITZER, RICHARD	WOR12202024	12/27/2024	80.00
242501720	KIELPINSKI, KELLY	45627	12/27/2024	120.60
242501721	KLUEVER, JACKIE	DEC2024 MILEAGE	12/27/2024	39.80
242501722	KOLODZIEJ, HEIDI	DEC2024 ITEM	12/27/2024	14.99
242501722	KOLODZIEJ, HEIDI	DEC2024 ITEM	12/27/2024	107.10
242501723	KUKLINSKI, BROCK	REF12212024	12/27/2024	110.00
242501724	LANCELLE, GARRETT	REF12162024	12/27/2024	110.00
242501725	LANGBEHN, DAVID	REF12172024	12/27/2024	60.00
242501726	LLOYD, YOLANDA	DEC2024 ITEM	12/27/2024	13.97
242501727	MARCELLINO, ANTHONY	DEC2024 MILEAGE	12/27/2024	89.45
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	50.71
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	75.70
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	257.42
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	550.73

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242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	594.04
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	1,320.86
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	2,305.83
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	2,740.01
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	2,886.49
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	3,118.00
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	3,191.01
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	3,581.06
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	4,286.53
242501728	MARCO TECHNOLOGIES LLC	INV13313909	12/27/2024	6,350.01
242501729	MEADEN, JAMES	WOR12212024	12/27/2024	80.00
242501730	MEISSEN, MORGAN	DEC2024 MILEAGE	12/27/2024	171.32
242501731	MESENBERG, BRADY	DEC2024 MILEAGE	12/27/2024	158.12
242501732	MEVERDEN, PATRICK	REF12162024	12/27/2024	60.00
242501733	MID WISCONSIN BEVERAGE	2119469	12/27/2024	(20.00)
242501733	MID WISCONSIN BEVERAGE	2120642	12/27/2024	75.45
242501733	MID WISCONSIN BEVERAGE	2120641	12/27/2024	78.00
242501733	MID WISCONSIN BEVERAGE	2120640	12/27/2024	95.00
242501733	MID WISCONSIN BEVERAGE	5584002	12/27/2024	452.70
242501733	MID WISCONSIN BEVERAGE	2118778	12/27/2024	818.15
242501733	MID WISCONSIN BEVERAGE	2120642	12/27/2024	989.25
242501733	MID WISCONSIN BEVERAGE	2118778	12/27/2024	1,492.70
242501733	MID WISCONSIN BEVERAGE	2118358	12/27/2024	1,554.50
242501734	MURPHY, PATRICK	REF12162024	12/27/2024	110.00
242501735	NASSCO INC - CUSTODIAL	6500271	12/27/2024	9.71
242501735	NASSCO INC - CUSTODIAL	6500271	12/27/2024	9.73
242501735	NASSCO INC - CUSTODIAL	6500271	12/27/2024	29.18
242501735	NASSCO INC - CUSTODIAL	6500271	12/27/2024	87.53
242501735	NASSCO INC - CUSTODIAL	6502410	12/27/2024	113.14
242501735	NASSCO INC - CUSTODIAL	6500271	12/27/2024	836.38
242501735	NASSCO INC - CUSTODIAL	6502733	12/27/2024	5,887.52
242501736	OBOIKOVITZ, MALLORY	DEC2024 ITEM	12/27/2024	176.95
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	89.90
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	89.90
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	92.85
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	92.85
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	180.28
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	180.28
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	204.56
242501737	PAN O GOLD BAKING CO ST CLOUD	4.00597E+13	12/27/2024	204.56
242501738	PAULSON, JOHN	NOVDEC2024 ITEM	12/27/2024	108.58

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242501739	PERFORMANCE FOODSERVICE	E01 - 11573	12/27/2024	(1,376.29)
242501739	PERFORMANCE FOODSERVICE	719708	12/27/2024	615.80
242501739	PERFORMANCE FOODSERVICE	716036	12/27/2024	864.35
242501739	PERFORMANCE FOODSERVICE	718920	12/27/2024	946.42
242501740	PETERS, JUSTIN	REF12212024	12/27/2024	60.00
242501740	PETERS, JUSTIN	REF12212024	12/27/2024	110.00
242501741	PLAZA, CAROL	DEC2024 MILEAGE	12/27/2024	79.60
242501742	RASMUSSEN, RANDY	REF12172024	12/27/2024	110.00
242501743	RESCH, SAVANAH	DEC2024 MILEAGE	12/27/2024	55.07
242501744	SCHOOL SPECIALTY, LLC.	2.08135E+11	12/27/2024	74.34
242501744	SCHOOL SPECIALTY, LLC.	2.08135E+11	12/27/2024	97.10
242501744	SCHOOL SPECIALTY, LLC.	2.08135E+11	12/27/2024	176.14
242501745	SUN PRINTING LLC	151227	12/27/2024	306.00
242501745	SUN PRINTING LLC	151848	12/27/2024	941.00
242501746	TARRAS, STEPHEN	REF12162024	12/27/2024	60.00
242501746	TARRAS, STEPHEN	REF12202024	12/27/2024	60.00
242501746	TARRAS, STEPHEN	REF 12172024	12/27/2024	120.00
242501747	TREPTOW, FELECITY	DEC2024 MILEAGE	12/27/2024	44.76
242501748	TRETTER, TODD	DEC2024 MILEAGE	12/27/2024	19.97
242501749	US OMNI & TSACG COMPLIANCE SERVICE	116000	12/27/2024	289.52
242501750	VAN ERMEN, KIMBERLY	WOR12172024	12/27/2024	50.00
242501751	VLIETSTRA, ALISON	DEC2024 MILEAGE	12/27/2024	101.97
242501752	WAGNER, MINDY	REF12172024	12/27/2024	28.00
242501752	WAGNER, MINDY	REF12172024	12/27/2024	80.00
242501753	WELSH, JOHN	WOR12212024	12/27/2024	80.00
242501754	WENNING GRINDING SUPPLY INC.	105088	12/27/2024	182.00
242501755	ZIEGELBAUER, KELLY	DEC2024 ITEM	12/27/2024	219.19
242501756	DC EVEREST EDUCATION FOUNDATION, I	20241227ADGTCC	12/27/2024	458.73
				902,289.87

DC EVEREST AREA SCHOOL DISTRICT
FUND 46 BOARD CHECK REGISTER
(12/1/2024 - 12/31/2024)

CHECK NUMBER	VENDOR	INVOICE NUMBER	CHECK DATE	AMOUNT
4600054	TRANE U.S. INC.	315033170.1	12/20/2024	3,269.38
4600054	TRANE U.S. INC.	314916530	12/20/2024	3,854.00
242501686	SOMERVILLE ARCHITECTS	40069	12/20/2024	4,046.65
				11,170.03

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
10 A 000 000 711000 000 000 000	GENERAL FUND/CL	Cash	-2,381,941.15	75,541,649.95	69,151,883.46	4,007,825.34
10 A 000 000 711100 000 000 000	GENERAL FUND/PA	Payroll Cash Clearance Account	0.00	18,160,769.22	18,160,769.22	0.00
10 A 000 000 711105 000 000 000	GENERAL FUND/A/	A/P ACH Cash Clearing Account	0.00	0.00	0.00	0.00
10 A 000 000 711200 000 000 000	GENERAL FUND/PE	PETTY CASH	87.00	3,950.00	1,050.00	2,987.00
10 A 000 000 712000 000 000 000	GENERAL FUND/IN	INVESTMENTS	22,503,343.40	59,786,844.88	67,999,611.73	14,290,576.55
10 A 000 000 712001 000 000 000	GENERAL FUND/CD	E-COMMERCE CASH ACCOUNT	67.20	447.90	515.10	0.00
10 A 000 000 712999 000 000 000	GENERAL FUND/WI	WISC INVESTMENT ACCOUNT, PMA	832,526.54	20,917.90	0.00	853,444.44
10 A 000 000 713100 000 000 000	GENERAL FUND/TA	TAXES RECEIVABLE	7,362,352.67	12,972,900.00	7,362,352.67	12,972,900.00
10 A 000 000 713200 000 000 000	GENERAL FUND/AC	ACCOUNTS RECEIVABLE	19,414.91	19,982.41	39,397.32	0.00
10 A 000 000 713207 000 000 000	GENERAL FUND/SC	SCOREBOARDS RECEIVABLE	0.00	0.00	0.00	0.00
10 A 000 000 713208 000 000 000	GENERAL FUND/FO	FOUNDATION RECEIVABLE	0.00	0.00	0.00	0.00
10 A 000 000 713210 000 000 000	GENERAL FUND/TR	TRACK RENOVATION PROJECT	0.00	0.00	0.00	0.00
10 A 000 000 714100 000 000 000	GENERAL FUND/DU	Due From Other Funds	0.00	0.00	0.00	0.00
10 A 000 000 715100 000 000 000	GENERAL FUND/DU	DUE FROM LOCAL GOVERNMENTS	0.00	0.00	0.00	0.00
10 A 000 000 715200 000 000 000	GENERAL FUND/OT	OTHER WI DISTRICTS	0.00	49,663.40	49,663.40	0.00
10 A 000 000 715420 000 000 000	GENERAL FUND/CE	RECEIVABLE FROM CESA	0.00	0.00	0.00	0.00
10 A 000 000 715500 000 000 000	GENERAL FUND/DU	DUE FROM STATE GOVERNMENT	152,042.87	0.00	152,042.87	0.00
10 A 000 000 715600 000 000 000	GENERAL FUND/DU	DUE FROM FED GOVERNMENT	315,648.34	178,822.63	494,470.97	0.00
10 A 000 000 716100 000 000 000	GENERAL FUND/IN	INVENTORY	0.00	0.00	0.00	0.00
10 A 000 000 717000 000 000 000	GENERAL FUND/PR	PREPAID EXPENSE	260,981.89	0.00	84,541.58	176,440.31
10 A 000 000 717001 000 000 000	GENERAL FUND/PR	PREPAID EXPENSE	0.00	0.00	0.00	0.00
10 A 000 000 751000 000 000 000	GENERAL FUND/FI	FIXED ASSETS-SITES	0.00	0.00	0.00	0.00
10 A 000 000 753000 000 000 000	GENERAL FUND/FI	FIXED ASSETS-BUILDINGS	0.00	0.00	0.00	0.00
10 A 000 000 754000 000 000 000	GENERAL FUND/FI	FIXED ASSETS-EQUIPMENT	0.00	0.00	0.00	0.00
10 A 000 000 754100 000 000 000	GENERAL FUND/EQ	FIXED ASSETS-ACCUM DEPRECIATN	0.00	0.00	0.00	0.00
10 L 000 000 000000 000 000 000	GENERAL FUND/N/		0.00	0.00	0.00	0.00
10 L 000 000 811100 000 000 000	GENERAL FUND/TE	TEMPORARY NOTES PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 811200 000 000 000	GENERAL FUND/AC	ACCOUNTS PAYABLE	-398,501.41	12,354,889.46	11,956,388.05	0.00
10 L 000 000 811555 000 000 000	GENERAL FUND/AP	AP P-CARD	0.00	0.00	0.00	0.00
10 L 000 000 811558 000 000 000	GENERAL FUND/AP	AP STAPLES	0.00	0.00	0.00	0.00
10 L 000 000 811610 000 000 000	GENERAL FUND/ME	MEDICARE TAX	-53,186.00	722,103.20	668,917.20	0.00
10 L 000 000 811611 000 000 000	GENERAL FUND/FI	SOCIAL SECURITY TAX	-227,415.71	3,081,072.03	2,853,656.32	0.00
10 L 000 000 811612 000 000 000	GENERAL FUND/FE	FEDERAL INCOME TAX	0.00	1,606,056.06	1,606,056.06	0.00
10 L 000 000 811613 000 000 000	GENERAL FUND/ST	STATE INCOME TAX	-65,027.12	832,887.03	907,061.39	-139,201.48
10 L 000 000 811620 000 000 000	GENERAL FUND/RE	RETIREMENT DEDUCTION	-750,700.39	3,322,156.74	3,081,376.71	-509,920.36
10 L 000 000 811622 000 000 000	GENERAL FUND/HD	HDHP - 4K / 8K	0.00	0.00	0.00	0.00
10 L 000 000 811624 000 000 000	GENERAL FUND/HD	HDHP - 40 PLAN	0.00	0.00	0.00	0.00
10 L 000 000 811626 000 000 000	GENERAL FUND/HS	HSA - EMPLOYEE DEDUCTIONS	0.00	0.00	176.57	-176.57
10 L 000 000 811628 000 000 000	GENERAL FUND/HS	HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
10 L 000 000 811630 000 000 000	GENERAL FUND/DE	DENTAL - PPO CONTRIBUTIONS	0.00	0.00	0.00	0.00

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
10 L 000 000 811631 000 000 000	GENERAL FUND/HE	HEALTH INSURANCE DEDUCT	0.00	0.00	0.00	0.00
10 L 000 000 811632 000 000 000	GENERAL FUND/DE	DENTAL INSURANCE DEDUCT	0.00	0.00	0.00	0.00
10 L 000 000 811633 000 000 000	GENERAL FUND/DI	DISABILITY INS DEDUCTION	-14,317.24	84,255.45	69,686.08	252.13
10 L 000 000 811634 000 000 000	GENERAL FUND/SP	SPOUSE/DEP'T LIFE INSURANCE	-2,769.84	5,376.75	5,149.70	-2,542.79
10 L 000 000 811635 000 000 000	GENERAL FUND/DE	DEPENDENT CARE - CHPT125	15,022.03	26,855.81	35,330.49	6,547.35
10 L 000 000 811636 000 000 000	GENERAL FUND/DE	DENTAL-PPO CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811637 000 000 000	GENERAL FUND/HE	HEALTH-CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811638 000 000 000	GENERAL FUND/DE	DENTAL-CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811639 000 000 000	GENERAL FUND/AD	ADDITIONAL LIFE INSURANCE	-493.37	49,966.40	48,660.62	812.41
10 L 000 000 811640 000 000 000	GENERAL FUND/UN	UNITED WAY	0.00	8,824.53	8,824.53	0.00
10 L 000 000 811641 000 000 000	GENERAL FUND/OT	OTHER MEDICAL - CHPT 125	0.00	0.00	0.00	0.00
10 L 000 000 811642 000 000 000	GENERAL FUND/EB	EBC - FLEX CLAIMS TAIL	0.00	0.00	0.00	0.00
10 L 000 000 811643 000 000 000	GENERAL FUND/HE	HEALTH INS. - SELF PAY - COBRA	0.00	0.00	77,775.58	-77,775.58
10 L 000 000 811644 000 000 000	GENERAL FUND/DE	DENTAL INS. - SELF PAY - COBRA	0.00	166.88	6,798.89	-6,632.01
10 L 000 000 811645 000 000 000	GENERAL FUND/LI	LIFE INS - EMPLOYER CONTRIBUTI	-24,748.59	55,966.36	47,711.61	-16,493.84
10 L 000 000 811647 000 000 000	GENERAL FUND/LI	LIMITED FLEX PLAN-CHAPTER 125	0.00	0.00	0.00	0.00
10 L 000 000 811648 000 000 000	GENERAL FUND/SU	SUPPLEMENTAL LIFE INSURANCE	-5,204.16	22,223.44	21,767.17	-4,747.89
10 L 000 000 811650 000 000 000	GENERAL FUND/UN	UNION DUES DEDUCTION	0.00	0.00	0.00	0.00
10 L 000 000 811652 000 000 000	GENERAL FUND/GR	GREENHECK FIELDHOUSE MEMBERSHP	0.00	0.00	0.00	0.00
10 L 000 000 811654 000 000 000	GENERAL FUND/GT	GREENHECK TURNER CTR DONATIONS	0.00	7,683.97	7,683.97	0.00
10 L 000 000 811655 000 000 000	GENERAL FUND/V	V VISION PLAN (DELTA)	126.49	25,032.26	23,726.55	1,432.20
10 L 000 000 811656 000 000 000	GENERAL FUND/V	V SHORT TERM DISABILITY	7,011.65	44,644.19	42,221.73	9,434.11
10 L 000 000 811660 000 000 000	GENERAL FUND/AC	ACCIDENT INSURANCE	0.00	0.00	0.00	0.00
10 L 000 000 811665 000 000 000	GENERAL FUND/RO	ROTH 403(B)	0.00	68,580.75	68,580.75	0.00
10 L 000 000 811670 000 000 000	GENERAL FUND/TS	TSA'S	0.00	389,876.03	389,876.03	0.00
10 L 000 000 811673 000 000 000	GENERAL FUND/RE	RETIREE HEALTH	0.00	0.00	0.00	0.00
10 L 000 000 811674 000 000 000	GENERAL FUND/RE	RETIREE DENTAL	0.00	0.00	0.00	0.00
10 L 000 000 811675 000 000 000	GENERAL FUND/RE	RETIREE LIFE	0.00	0.00	0.00	0.00
10 L 000 000 811697 000 000 000	GENERAL FUND/CH	GIFT CARDS OR CERTIFICATES	0.00	11,240.00	11,240.00	0.00
10 L 000 000 811699 000 000 000	GENERAL FUND/MI	MISCELLANEOUS DEDUCTION	0.00	18,156.52	18,156.52	0.00
10 L 000 000 811700 000 000 000	GENERAL FUND/IN	INTEREST PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 811810 000 000 000	GENERAL FUND/NE	NET PAYROLL PAYABLE (CHECKS)	0.00	0.00	0.00	0.00
10 L 000 000 811815 000 000 000	GENERAL FUND/NE	NET EFT PAYABLE	0.00	33,860,421.39	33,860,421.39	0.00
10 L 000 000 811820 000 000 000	GENERAL FUND/VO	VOUCHERS PAYABLE	-3,712,632.73	3,712,632.73	0.00	0.00
10 L 000 000 812000 000 000 000	GENERAL FUND/DU	Due To Other Funds	-2,127,472.63	2,127,472.63	0.00	0.00
10 L 000 000 813500 000 000 000	GENERAL FUND/DU	DUE TO STATE GOVERNMENT	-582.04	0.00	0.00	-582.04
10 L 000 000 815100 000 000 000	GENERAL FUND/SE	SELF FUNDED PREMIUM DEPOSITS	0.00	0.00	0.00	0.00
10 L 000 000 815110 000 000 000	GENERAL FUND/DI	SF DENTAL PREMIUMS - DISTRICT	0.00	0.00	0.00	0.00
10 L 000 000 815120 000 000 000	GENERAL FUND/EM	SF DENTAL PREMIUMS - EMPLOYEE	0.00	0.00	0.00	0.00
10 L 000 000 815901 000 000 000	GENERAL FUND/OP	OPEB 73	0.00	0.00	637,534.00	-637,534.00

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
10 L 000 000 816000 000 000 000	GENERAL FUND/DE	DEFERRED REVENUES	0.00	0.00	0.00	0.00
10 L 000 000 816200 000 000 000	GENERAL FUND/DE	DEFERRED REVENUE STATE AID	0.00	0.00	0.00	0.00
10 L 000 000 816903 000 000 000	GENERAL FUND/DE	DEFERRED REVENUE-VARIOUS CAMPS	0.00	0.00	0.00	0.00
10 L 000 000 816905 000 000 000	GENERAL FUND/DE	DEFERRED REVENUE-MISC. ICE USE	0.00	0.00	0.00	0.00
10 L 000 000 816909 000 000 000	GENERAL FUND/DE	DEFERRED REVENUE H.S. HOCKEY	0.00	0.00	0.00	0.00
10 L 000 000 816910 000 000 000	GENERAL FUND/DE	DEF. REV. - IN TECH	0.00	0.00	0.00	0.00
10 L 000 000 816999 000 000 000	GENERAL FUND/OT	DEFERRED REVENUE- OTHER GRANTS	0.00	0.00	0.00	0.00
10 L 000 000 817100 000 000 000	GENERAL FUND/HE	HEALTH-CLAIMS PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 817101 000 000 000	GENERAL FUND/SE	HEALTH INS. PREMIUM PAYABLE	-1,093,066.16	5,105,443.67	4,922,943.49	-910,565.98
10 L 000 000 817150 000 000 000	GENERAL FUND/HR	HRA PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 817200 000 000 000	GENERAL FUND/DE	DENTAL-CLAIMS PAYABLE	-179,305.60	564,244.49	496,010.37	-111,071.48
10 L 000 000 819107 000 000 000	GENERAL FUND/CO	CONF ROOM A - ED IMPROVEMENT	0.00	0.00	0.00	0.00
10 L 000 000 842300 000 000 000	GENERAL FUND/LO	LONG TERM BONDS PAYABLE	0.00	0.00	0.00	0.00
10 L 000 000 842350 000 000 000	GENERAL FUND/38	38 FUND TAXABLE BONDS	0.00	0.00	0.00	0.00
10 Q 000 000 000000 000 000 000	GENERAL FUND/N/		0.00	0.00	0.00	0.00
10 Q 000 000 911000 000 000 000	GENERAL FUND/FI	FIXED ASSETS - L.T.D.	0.00	0.00	0.00	0.00
10 Q 000 000 912000 000 000 000	GENERAL FUND/FI	FIXED ASSETS - TAX LEVY	0.00	0.00	0.00	0.00
10 Q 000 000 914000 000 000 000	GENERAL FUND/FI	FIXED ASSETS-ACCUM DEPRECIATIO	0.00	0.00	0.00	0.00
10 Q 000 000 916000 000 000 000	GENERAL FUND/FI	FIXED ASSETS - DONATIONS	0.00	0.00	0.00	0.00
10 Q 000 000 931000 000 000 000	GENERAL FUND/FU	FUND BALANCE-RESERVED	0.00	48,590,314.97	48,907,459.13	-317,144.16
10 Q 000 000 931700 000 000 000	GENERAL FUND/FU	FUND BALANCE - L.T.D.	0.00	0.00	0.00	0.00
10 Q 000 000 932000 000 000 000	GENERAL FUND/FU	FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
10 Q 000 000 936110 000 000 000	GENERAL FUND/SE	FUND BALANCE - SELF INSURANCE	0.00	0.00	0.00	0.00
10 Q 000 000 936120 000 000 000	GENERAL FUND/Co	CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
10 Q 000 000 936130 000 000 000	GENERAL FUND/UN	UNSPENT COMMON SCHOOL LIBRARY	-33,767.38	419,362.40	217,975.55	167,619.47
10 Q 000 000 936320 000 000 000	GENERAL FUND/De	DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
10 Q 000 000 936500 000 000 000	GENERAL FUND/Fo	FOOD SERVICE FUND BALANCE	0.00	0.00	0.00	0.00
10 Q 000 000 936900 000 000 000	GENERAL FUND/FD	FUND BALANCE-RESTRICTED OTHER	0.00	0.00	0.00	0.00
10 Q 000 000 938900 000 000 000	GENERAL FUND/As	ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
10 Q 000 000 939200 000 000 000	GENERAL FUND/CA	WORKING CAPITAL (CASH FLOW)	-20,397,493.47	82,161,998.75	91,520,388.41	-29,755,883.13
10 Q 000 000 939900 000 000 000	GENERAL FUND/Un	UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
10 - --- --- ------ --- --- ---			0.00	366,015,853.18	366,015,853.18	0.00

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
27 A 000 000 711000 000 000 000	SPECIAL EDUCATI	CASH	232,156.12	1,654,058.87	6,142,419.56	-4,256,204.57
27 A 000 000 711100 000 000 000	SPECIAL EDUCATI	PAYROLL CLEARANCE ACCOUNT	0.00	5,698,388.09	5,698,388.09	0.00
27 A 000 000 711105 000 000 000	SPECIAL EDUCATI	A/P ACH CASH ACCOUNT INTERCITY	0.00	0.00	0.00	0.00
27 A 000 000 712000 000 000 000	SPECIAL EDUCATI	INVESTMENTS	0.00	1,878,963.76	1,392,412.76	486,551.00
27 A 000 000 713200 000 000 000	SPECIAL EDUCATI	ACCOUNTS RECEIVABLE	19,393.87	0.00	19,393.87	0.00
27 A 000 000 714100 000 000 000	SPECIAL EDUCATI	Due From Other Funds	0.00	0.00	0.00	0.00
27 A 000 000 715420 000 000 000	SPECIAL EDUCATI	DUE FROM CESA	0.00	0.00	0.00	0.00
27 A 000 000 715500 000 000 000	SPECIAL EDUCATI	DUE FROM STATE GOVERNMENT	0.00	0.00	0.00	0.00
27 A 000 000 715600 000 000 000	SPECIAL EDUCATI	DUE FROM FED GOVERNMENT	895,453.65	11,526.50	906,980.15	0.00
27 L 000 000 000000 000 000 000	SPECIAL EDUCATI		0.00	0.00	0.00	0.00
27 L 000 000 811200 000 000 000	SPECIAL EDUCATI	ACCOUNTS PAYABLE	-3,914.98	428,437.31	424,522.33	0.00
27 L 000 000 811558 000 000 000	SPECIAL EDUCATI	AP STAPLES	0.00	0.00	0.00	0.00
27 L 000 000 811610 000 000 000	SPECIAL EDUCATI	MEDICARE TAX	-11,431.18	11,431.18	0.00	0.00
27 L 000 000 811611 000 000 000	SPECIAL EDUCATI	SOCIAL SECURITY TAX	-48,878.18	48,878.18	0.00	0.00
27 L 000 000 811620 000 000 000	SPECIAL EDUCATI	RETIREMENT DEDUCTION	-55,155.65	55,155.65	0.00	0.00
27 L 000 000 811628 000 000 000	SPECIAL EDUCATI	HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
27 L 000 000 811630 000 000 000	SPECIAL EDUCATI	DENTAL - PPO CONTRIBUTION	0.00	0.00	0.00	0.00
27 L 000 000 811633 000 000 000	SPECIAL EDUCATI	DISABILITY INS DEDUCTION	-2,345.61	2,345.61	0.00	0.00
27 L 000 000 811645 000 000 000	SPECIAL EDUCATI	LIFE INS - EMPLOYER CONTRIBUTI	-1,345.03	1,345.11	0.08	0.00
27 L 000 000 811815 000 000 000	SPECIAL EDUCATI	NET EFT PAYABLE	0.00	7,642,773.82	7,642,773.82	0.00
27 L 000 000 811820 000 000 000	SPECIAL EDUCATI	VOUCHERS PAYABLE	-799,354.56	799,354.56	0.00	0.00
27 L 000 000 812000 000 000 000	SPECIAL EDUCATI	Due To Other Funds	0.00	0.00	0.00	0.00
27 L 000 000 813500 000 000 000	SPECIAL EDUCATI	DUE TO STATE GOVERNMENT	0.00	0.00	0.00	0.00
27 L 000 000 815100 000 000 000	SPECIAL EDUCATI	SELF FUNDED PREMIUM DEPOSITS	0.00	0.00	0.00	0.00
27 L 000 000 815110 000 000 000	SPECIAL EDUCATI	S/F DENTAL PREMIUMS - DISTRICT	0.00	0.00	0.00	0.00
27 L 000 000 817101 000 000 000	SPECIAL EDUCATI	SECURITY PREMIUM PAYABLE	-206,991.48	206,991.48	0.00	0.00
27 L 000 000 817150 000 000 000	SPECIAL EDUCATI	HRA PAYABLE	0.00	0.00	0.00	0.00
27 L 000 000 817200 000 000 000	SPECIAL EDUCATI	DENTAL - CLAIMS PAYABLE	-17,586.97	17,586.97	0.00	0.00
27 Q 000 000 000000 000 000 000	SPECIAL EDUCATI		0.00	0.00	0.00	0.00
27 Q 000 000 931000 000 000 000	SPECIAL EDUCATI	FUND BALANCE - RESERVED	0.00	10,824,599.07	10,836,772.85	-12,173.78
27 Q 000 000 932000 000 000 000	SPECIAL EDUCATI	FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
27 Q 000 000 936120 000 000 000	SPECIAL EDUCATI	CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
27 Q 000 000 936320 000 000 000	SPECIAL EDUCATI	DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
27 Q 000 000 936500 000 000 000	SPECIAL EDUCATI	FOOD SERVICE FUND BALANCE	0.00	0.00	0.00	0.00
27 Q 000 000 936900 000 000 000	SPECIAL EDUCATI	FUND BALANCE-RESTRICTED OTHER	0.00	0.00	0.00	0.00
27 Q 000 000 938900 000 000 000	SPECIAL EDUCATI	ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
27 Q 000 000 939200 000 000 000	SPECIAL EDUCATI	WORKING CAPITAL (CASH FLOW)	0.00	0.00	0.00	0.00
27 Q 000 000 939900 000 000 000	SPECIAL EDUCATI	UNASSIGNED FUND BALANCE	0.00	17,016,975.01	13,235,147.66	3,781,827.35
27 - --- --- ------ --- --- ---			0.00	46,298,811.17	46,298,811.17	0.00

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
50 A 000 000 711000 000 000 000	FOOD SERVICE FU	CASH	1,192,263.42	1,311,956.50	2,255,932.12	248,287.80
50 A 000 000 711100 000 000 000	FOOD SERVICE FU	PAYROLL CLEARANCE ACCOUNT	0.00	756,144.59	756,144.59	0.00
50 A 000 000 711105 000 000 000	FOOD SERVICE FU	A/P ACH CASH ACCOUNT INTERCITY	0.00	0.00	0.00	0.00
50 A 000 000 711200 000 000 000	FOOD SERVICE FU	PETTY CASH	678.10	756.00	0.00	1,434.10
50 A 000 000 712000 000 000 000	FOOD SERVICE FU	INVESTMENTS	0.00	715,356.95	564,445.24	150,911.71
50 A 000 000 712001 000 000 000	FOOD SERVICE FU	FS INTERNET CASH ACCOUNT	0.14	501,820.32	500,460.90	1,359.56
50 A 000 000 713200 000 000 000	FOOD SERVICE FU	ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00
50 A 000 000 713300 000 000 000	FOOD SERVICE FU	INTEREST RECEIVABLE	0.00	0.00	0.00	0.00
50 A 000 000 714100 000 000 000	FOOD SERVICE FU	Due From Other Funds	0.00	0.00	0.00	0.00
50 A 000 000 715500 000 000 000	FOOD SERVICE FU	DUE FROM STATE GOVERNMENT	0.00	0.00	0.00	0.00
50 A 000 000 715600 000 000 000	FOOD SERVICE FU	DUE FROM FEDERAL FUNDS	93,522.32	0.00	93,522.32	0.00
50 L 000 000 000000 000 000 000	FOOD SERVICE FU		0.00	0.00	0.00	0.00
50 L 000 000 811200 000 000 000	FOOD SERVICE FU	ACCOUNTS PAYABLE	-157,512.04	1,499,763.15	1,342,251.11	0.00
50 L 000 000 811558 000 000 000	FOOD SERVICE FU	AP STAPLES	0.00	0.00	0.00	0.00
50 L 000 000 811610 000 000 000	FOOD SERVICE FU	MEDICARE TAX	-206.74	206.74	0.00	0.00
50 L 000 000 811611 000 000 000	FOOD SERVICE FU	SOCIAL SECURITY TAX	-883.60	883.60	0.00	0.00
50 L 000 000 811620 000 000 000	FOOD SERVICE FU	RETIREMENT DEDUCTION	-983.37	983.37	0.00	0.00
50 L 000 000 811628 000 000 000	FOOD SERVICE FU	HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
50 L 000 000 811630 000 000 000	FOOD SERVICE FU	DENTAL PPO PLAN	0.00	0.00	0.00	0.00
50 L 000 000 811633 000 000 000	FOOD SERVICE FU	DISABILITY INS DEDUCTION	0.00	0.00	0.00	0.00
50 L 000 000 811645 000 000 000	FOOD SERVICE FU	LIFE INS - EMPLOYER CONTRIBUTI	0.00	0.00	0.00	0.00
50 L 000 000 811815 000 000 000	FOOD SERVICE FU	NET EFT PAYABLE	0.00	788,005.96	788,005.96	0.00
50 L 000 000 811820 000 000 000	FOOD SERVICE FU	VOUCHERS PAYABLE	-14,250.99	14,250.99	0.00	0.00
50 L 000 000 812000 000 000 000	FOOD SERVICE FU	Due To Other Funds	0.00	0.00	0.00	0.00
50 L 000 000 815000 000 000 000	FOOD SERVICE FU	DEPOSITS PAYABLE-FAMILY BALANC	0.00	0.00	0.00	0.00
50 L 000 000 815100 000 000 000	FOOD SERVICE FU	SELF FUNDED PREMIUM DEPOSITS	0.00	0.00	0.00	0.00
50 L 000 000 815300 000 000 000	FOOD SERVICE FU	DUE TO STATE	0.00	0.00	0.00	0.00
50 L 000 000 815900 000 000 000	FOOD SERVICE FU	Other Deposits Payable	-123,801.18	0.00	0.00	-123,801.18
50 L 000 000 817101 000 000 000	FOOD SERVICE FU	SECURITY PREMIUM PAYABLE	0.00	0.00	0.00	0.00
50 L 000 000 817150 000 000 000	FOOD SERVICE FU	HRA PAYABLE	0.00	0.00	0.00	0.00
50 L 000 000 817200 000 000 000	FOOD SERVICE FU	DENTAL-CLAIMS PAYABLE	0.00	0.00	0.00	0.00
50 Q 000 000 000000 000 000 000	FOOD SERVICE FU		0.00	0.00	0.00	0.00
50 Q 000 000 931000 000 000 000	FOOD SERVICE FU	FUND BALANCE - RESERVED	0.00	230,143.80	232,019.58	-1,875.78
50 Q 000 000 932000 000 000 000	FOOD SERVICE FU	FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
50 Q 000 000 936120 000 000 000	FOOD SERVICE FU	CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
50 Q 000 000 936320 000 000 000	FOOD SERVICE FU	DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
50 Q 000 000 936500 000 000 000	FOOD SERVICE FU	FOOD SERVICE FUND BALANCE	-988,826.06	2,334,953.08	1,622,443.23	-276,316.21
50 Q 000 000 936900 000 000 000	FOOD SERVICE FU	FUND BALANCE-RESTRICTED OTHER	0.00	0.00	0.00	0.00
50 Q 000 000 938900 000 000 000	FOOD SERVICE FU	ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
50 Q 000 000 939200 000 000 000	FOOD SERVICE FU	WORKING CAPITAL (CASH FLOW)	0.00	0.00	0.00	0.00

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
50 Q 000 000 939900 000 000 000	FOOD SERVICE FU	UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
50 - --- --- ------ --- --- ---			0.00	8,155,225.05	8,155,225.05	0.00

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
80 A 000 000 711000 000 000 000	COMMUNITY SERVI	CASH	32,322.86	1,073,901.33	1,387,669.45	-281,445.26
80 A 000 000 711001 000 000 000	COMMUNITY SERVI	COMM. SERV. MINIMUM BALANCE RQ	250.00	0.00	0.00	250.00
80 A 000 000 711100 000 000 000	COMMUNITY SERVI	PAYROLL CLEARANCE ACCOUNT	0.00	857,528.55	857,528.55	0.00
80 A 000 000 711105 000 000 000	COMMUNITY SERVI	A/P ACH CASH ACCOUNT INTERCITY	0.00	0.00	0.00	0.00
80 A 000 000 711200 000 000 000	COMMUNITY SERVI	PETTY CASH	1,030.00	0.00	0.00	1,030.00
80 A 000 000 711300 000 000 000	COMMUNITY SERVI	HOLDING ACCOUNT - CASH	0.00	0.00	0.00	0.00
80 A 000 000 712000 000 000 000	COMMUNITY SERVI	INVESTMENTS	0.00	0.00	0.00	0.00
80 A 000 000 712001 000 000 000	COMMUNITY SERVI	ECOMMERCE - COMMUNITY SERVICE	17,191.53	106,200.10	78,673.90	44,717.73
80 A 000 000 713100 000 000 000	COMMUNITY SERVI	TAXES RECEIVABLE	0.00	450,000.00	0.00	450,000.00
80 A 000 000 713200 000 000 000	COMMUNITY SERVI	ACCOUNTS RECEIVABLE	207,086.77	0.00	205,403.07	1,683.70
80 A 000 000 713205 000 000 000	COMMUNITY SERVI	RECEIVABLES - UNCOLLECTED GHF	0.00	0.00	0.00	0.00
80 A 000 000 714100 000 000 000	COMMUNITY SERVI	Due From Other Funds	0.00	0.00	0.00	0.00
80 A 000 000 715600 000 000 000	COMMUNITY SERVI	DUE FROM FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00
80 L 000 000 000000 000 000 000	COMMUNITY SERVI		0.00	0.00	0.00	0.00
80 L 000 000 811200 000 000 000	COMMUNITY SERVI	ACCOUNTS PAYABLE	-67,128.13	433,060.77	365,932.64	0.00
80 L 000 000 811225 000 000 000	COMMUNITY SERVI	CMTY ED CK ACCT PAYABLE	0.00	0.00	0.00	0.00
80 L 000 000 811558 000 000 000	COMMUNITY SERVI	AP STAPLES	0.00	0.00	0.00	0.00
80 L 000 000 811610 000 000 000	COMMUNITY SERVI	MEDICARE TAX	-537.25	537.25	0.00	0.00
80 L 000 000 811611 000 000 000	COMMUNITY SERVI	SOCIAL SECURITY TAX	-2,297.33	2,297.33	0.00	0.00
80 L 000 000 811620 000 000 000	COMMUNITY SERVI	RETIREMENT DEDUCTION	-1,096.80	1,096.80	0.00	0.00
80 L 000 000 811628 000 000 000	COMMUNITY SERVI	HSA - EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
80 L 000 000 811630 000 000 000	COMMUNITY SERVI	DENTAL - PPO CONTRIBUTION	0.00	0.00	0.00	0.00
80 L 000 000 811633 000 000 000	COMMUNITY SERVI	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
80 L 000 000 811645 000 000 000	COMMUNITY SERVI	LIFE INS - EMPLOYER CONTRIBUTI	0.00	0.00	0.00	0.00
80 L 000 000 811815 000 000 000	COMMUNITY SERVI	NET EFT PAYABLE	0.00	935,601.87	935,601.87	0.00
80 L 000 000 811820 000 000 000	COMMUNITY SERVI	VOUCHERS PAYABLE	-37,052.88	37,052.88	0.00	0.00
80 L 000 000 812000 000 000 000	COMMUNITY SERVI	Due To Other Funds	0.00	0.00	0.00	0.00
80 L 000 000 816000 000 000 000	COMMUNITY SERVI		0.00	0.00	0.00	0.00
80 L 000 000 816900 000 000 000	COMMUNITY SERVI	DEFER.REV.-SCHL.AGE CARE	0.00	0.00	0.00	0.00
80 L 000 000 816901 000 000 000	COMMUNITY SERVI	DEFERRED REV.-YOUTH ACTIV.FEES	-59,840.39	59,840.39	0.00	0.00
80 L 000 000 816902 000 000 000	COMMUNITY SERVI	DEFER.REV.-ADULT & FAMILY FEES	0.00	0.00	0.00	0.00
80 L 000 000 816903 000 000 000	COMMUNITY SERVI	DEFERRED REVENUE-VARIOUS CAMPS	-3,225.59	3,225.59	0.00	0.00
80 L 000 000 816904 000 000 000	COMMUNITY SERVI	DEFERRED REVENUE PRESCHOOL FEE	0.00	0.00	0.00	0.00
80 L 000 000 816905 000 000 000	COMMUNITY SERVI	DEFERRED REVENUE-OTHER ICE USE	-6,439.75	6,439.75	0.00	0.00
80 L 000 000 816906 000 000 000	COMMUNITY SERVI	DEFERRED REVENUE - CARE CORNER	0.00	0.00	0.00	0.00
80 L 000 000 816907 000 000 000	COMMUNITY SERVI	DEFERRED REVENUE-POOL ACTIVITY	0.00	0.00	0.00	0.00
80 L 000 000 816908 000 000 000	COMMUNITY SERVI	DEF.REV.-GFH BUILDING RENTAL	-2,508.41	2,508.41	250.00	-250.00
80 L 000 000 816909 000 000 000	COMMUNITY SERVI	DEF.REV.- H.S. HOCKEY	-750.00	750.00	0.00	0.00
80 L 000 000 816911 000 000 000	COMMUNITY SERVI	DEF.REV.-MEMBERSHIPS	0.00	0.00	0.00	0.00
80 L 000 000 816913 000 000 000	COMMUNITY SERVI	DEFERRED REVENUE-GHF CONCESSIO	0.00	0.00	0.00	0.00

Fd T Loc Obj Func Prj DeptJob	Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
80 L 000 000 816915 000 000 000	COMMUNITY SERVI	DEFFERED REVENUE - GTCC TURF	-1,099.20	1,099.20	0.00	0.00
80 L 000 000 816916 000 000 000	COMMUNITY SERVI	DEFERRED REVENUE - YOUTH HOCKE	-160.00	160.00	0.00	0.00
80 L 000 000 817101 000 000 000	COMMUNITY SERVI	SECURITY PREMIUM PAYABLE	0.00	0.00	0.00	0.00
80 L 000 000 817200 000 000 000	COMMUNITY SERVI	DENTAL CLAIMS PAYABLE	0.00	0.00	0.00	0.00
80 Q 000 000 000000 000 000 000	COMMUNITY SERVI		0.00	0.00	0.00	0.00
80 Q 000 000 931000 000 000 000	COMMUNITY SERVI	FUND BALANCE - RESERVED	0.00	502,442.07	502,829.34	-387.27
80 Q 000 000 931896 000 000 000	COMMUNITY SERVI	TOURNAMENT ACTIVITY	0.00	0.00	0.00	0.00
80 Q 000 000 932000 000 000 000	COMMUNITY SERVI	FUND BALANCE - CASH FLOW	0.00	0.00	0.00	0.00
80 Q 000 000 936120 000 000 000	COMMUNITY SERVI	CONT OBLIG-RESTRICTED FUND BAL	0.00	0.00	0.00	0.00
80 Q 000 000 936320 000 000 000	COMMUNITY SERVI	DEBT SERVICE RETIREMENT	0.00	0.00	0.00	0.00
80 Q 000 000 936500 000 000 000	COMMUNITY SERVI	FOOD SERVICE FUND BALANCE	0.00	0.00	0.00	0.00
80 Q 000 000 936900 000 000 000	COMMUNITY SERVI	FUND BALANCE-RESTRICTED OTHER	-77,587.74	1,865,509.38	2,007,437.64	-219,516.00
80 Q 000 000 936900 000 904 000	COMMUNITY SERVI	MEMBERSHIP ASSISTANCE PROGRAM	0.00	0.00	3,963.97	-3,963.97
80 Q 000 000 938900 000 000 000	COMMUNITY SERVI	ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
80 Q 000 000 939200 000 000 000	COMMUNITY SERVI	WORKING CAPITAL (CASH FLOW)	0.00	0.00	0.00	0.00
80 Q 000 000 939900 000 000 000	COMMUNITY SERVI	UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00
80 Q 862 000 936900 000 120 000	COMMUNITY SERVI	3K PROGRAM EQUITY ACCOUNT	1,842.31	21,038.76	15,000.00	7,881.07
80 - --- --- ------ --- --- ---			0.00	6,360,290.43	6,360,290.43	0.00

Fd T Loc Obj Func Prj DeptJob Fd T Loc Obj Fu	Account Level Description	Beginning Balance	2024-25 FYTD Debits	2024-25 FYTD Credits	Ending Balance
Grand Asset Totals		31,755,872.45	181,752,549.85	184,355,672.89	29,152,749.41
Grand Liability Totals		-10,260,040.11	81,110,292.69	73,373,069.58	-2,522,817.00
Grand Equity Totals		-21,495,832.34	163,967,337.29	169,101,437.36	-26,629,932.41
Grand Totals		0.00	426,830,179.83	426,830,179.83	0.00

Number of Accounts: 247

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

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00117	Newspapers to Info Tech	2024-2025	01/07/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		From Newspapers	10 E 400 433 222200 031 220 000		01/07/2025	0.00	81.13
2		To Info Tech	10 E 400 360 222200 031 220 000		01/07/2025	81.13	0.00
					TOTALS	81.13	81.13

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00116	Holiday REward Trip to Cedar Creek Bus Invoic	2024-2025	01/06/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Reward Trip	10 E 300 440 132000 000 132 000		01/06/2025	0.00	85.06
2		Reward Trip	10 E 300 341 256770 000 132 000		01/06/2025	85.06	0.00
					TOTALS	85.06	85.06

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00115	Pupil Travel for JH	2024-2025	01/06/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		JH Pupil Travel Coldwell	10 E 300 440 132000 000 132 000		01/06/2025	0.00	60.00
2		JH Pupil Travel	10 E 300 341 256770 000 132 000		01/06/2025	60.00	0.00
					TOTALS	60.00	60.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00114	Transfer for PCard Transaction Discount Safet	2024-2025	01/06/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer for PCard Transaction Discount Safety	10 E 809 310 136000 577 809 000		01/06/2025	0.00	310.00
2		Transfer for PCard Transaction Discount Safety	10 E 809 411 136000 577 809 000		01/06/2025	310.00	0.00
					TOTALS	310.00	310.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00113	Mrs. Soukup requested transfer from Supplies	2024-2025	01/03/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Mrs. Soukup requested transfer from Supplies Acct. 411 to Membership Acct. 940	10 E 200 411 222200 000 220 000		01/03/2025	0.00	240.00
2		Mrs. Soukup requested transfer from Supplies Acct. 411 to Membership Acct. 940	10 E 200 940 222200 000 220 000		01/03/2025	240.00	0.00
					TOTALS	240.00	240.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00112	conference registration fee	2024-2025	01/03/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		AWSA 2025 Associate Conference registration fee for M.Krohn & L.Stachovak	10 E 400 310 241000 000 241 000		01/03/2025	889.00	0.00
2		budgeted under the wrong account, registration fee need to be an object 310	10 E 400 342 241000 000 241 000		01/03/2025	0.00	889.00
					TOTALS	889.00	889.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00111	Postage Fees	2024-2025	01/02/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Postage Fees	10 E 809 411 219000 297 809 000		01/02/2025	0.00	60.99
2		Postage Fees	10 E 809 353 219000 297 809 000		01/02/2025	60.99	0.00
					TOTALS	60.99	60.99

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00109	Transfer to cover food budget	2024-2025	01/02/2025	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to cover food budget	10 E 823 411 126241 000 210 000		01/02/2025	0.00	46.76
2		Transfer to cover food budget	10 E 823 415 126241 000 210 000		01/02/2025	46.76	0.00
					TOTALS	46.76	46.76

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00108	Transfer to cover food balance	2024-2025	12/26/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to cover food balance	10 E 823 411 126241 000 210 000		12/26/2024	0.00	103.90
2		Transfer to cover food balance	10 E 823 415 126241 000 210 000		12/26/2024	103.90	0.00
					TOTALS	103.90	103.90

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00107	To cover cost of barcodes for Library. Billed	2024-2025	12/20/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		To cover cost of barcodes for Library. Billed to incorrect account.	10 E 301 411 129000 000 301 000		12/20/2024	0.00	364.29
2		To cover cost of barcodes for Library. Billed to incorrect account.	10 E 301 411 222200 000 301 000		12/20/2024	364.29	0.00
					TOTALS	364.29	364.29

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00105	Transfer Roots Dinner Basic Needs (933) to Ch	2024-2025	12/19/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer Roots Dinner Basic Needs (933) to Children In Need (903)	21 E 809 411 110000 000 933 000		12/19/2024	0.00	1,300.00
2		Transfer Roots Dinner Basic Needs (933) to Children In Need (903)	21 E 809 411 110000 000 903 000		12/19/2024	1,300.00	0.00
					TOTALS	1,300.00	1,300.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00104	Transfer funds to cover Door signage	2024-2025	12/19/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer funds to cover Door signage	10 E 824 310 211000 000 212 000		12/19/2024	0.00	800.00
2		Transfer funds to cover Door signage	10 E 824 411 214200 000 212 000		12/19/2024	0.00	250.00
3		Transfer funds to cover Door signage	10 E 824 411 211000 000 212 000		12/19/2024	1,050.00	0.00
					TOTALS	1,050.00	1,050.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00103	TRANSFER TO PAY FOR NEW PRINTER FROM CORRECT	2024-2025	12/18/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		TRANSFER TO PAY FOR NEW PRINTER FROM CORRECT ACCOUNT	10 E 809 440 136000 577 809 000		12/18/2024	0.00	4,100.00
2		TRANSFER TO PAY FOR NEW PRINTER FROM CORRECT ACCOUNT	10 E 809 940 136000 577 809 000		12/18/2024	0.00	3.03
3		TRANSFER TO PAY FOR NEW PRINTER FROM CORRECT ACCOUNT	10 E 809 551 136000 577 809 000		12/18/2024	4,103.03	0.00
					TOTALS	4,103.03	4,103.03

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00102	technology	2024-2025	12/17/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		have sufficient general supplies	10 E 400 411 110000 000 180 000		12/17/2024	0.00	96.11
2		2 student class subscriptions needed in Math	10 E 400 360 120000 000 180 000		12/17/2024	96.11	0.00
					TOTALS	96.11	96.11

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00101	Transfer to cover overages	2024-2025	12/16/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer from 439 to 360 to cover overage	10 E 108 360 222200 031 220 000		12/16/2024	163.98	0.00
2		Transfer from 439 to 360 to cover overage	10 E 108 439 222200 031 220 000		12/16/2024	0.00	163.98
3		Transfer from 439 to 482 to cover overage	10 E 108 439 222200 031 220 000		12/16/2024	0.00	448.93
4		Transfer from 482 to 439 to cover overage	10 E 108 482 222200 031 220 000		12/16/2024	448.93	0.00
					TOTALS	612.91	612.91

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00099	Transfer YA Equipment to YA Student Reimburse	2024-2025	12/13/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		YA equipment transfer funds to YA student reimbursement	21 E 809 551 110000 000 907 000		12/13/2024	0.00	10,000.00
2		YA funds transfer from equipment to YA student reimbursement	21 E 809 341 256740 000 907 000		12/13/2024	10,000.00	0.00
					TOTALS	10,000.00	10,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00098	Funds for Instrument Repair	2024-2025	12/13/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		funds needed for instrument repair	10 E 300 310 125000 000 125 000		12/12/2024	0.00	211.77
2		Repair of Instrument	10 E 300 324 254410 102 125 000		12/12/2024	211.77	0.00
					TOTALS	211.77	211.77

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00097	Wrong account rectification for staff travel/	2024-2025	12/11/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Wrong account rectification for staff travel/conference	10 E 400 342 143000 000 140 000		12/11/2024	0.00	155.00
2		Wrong account rectification for staff travel/conference	10 E 400 310 143000 000 140 000		12/11/2024	155.00	0.00
					TOTALS	155.00	155.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00096	Transfer funds for microwave purchase	2024-2025	12/11/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer funds for microwave purchase	10 E 824 411 214200 000 212 000		12/11/2024	0.00	79.99
2		Transfer funds for microwave purchase	10 E 824 440 214200 000 212 000		12/11/2024	79.99	0.00
					TOTALS	79.99	79.99

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00095	Department Supplies Funds needed to fill orde	2024-2025	12/10/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Depart Supply Order Fulfillment	10 E 200 342 122000 000 122 000		12/10/2024	0.00	875.00
2		Depart Supply Order Fulfillment	10 E 200 411 122000 000 122 000		12/10/2024	875.00	0.00
					TOTALS	875.00	875.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00094	Advisor Fees Needed For DECA	2024-2025	12/10/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Advisor Fees for DECA Needed	10 E 400 342 133000 000 133 000		12/10/2024	0.00	16.00
2		Advisor Fees for DECA Needed	10 E 400 940 133000 000 133 000		12/10/2024	16.00	0.00
					TOTALS	16.00	16.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00093	Business Office - Budget Transfer	2024-2025	12/10/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Business Office - Budget Transfer Business Office - Budget Transfer	10 E 830 310 221300 000 251 000		12/10/2024	1,000.00	0.00
2		Business Office - Budget Transfer Business Office - Budget Transfer	10 E 830 342 251000 000 251 000		12/10/2024	0.00	1,000.00
					TOTALS	1,000.00	1,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00092	Transfer the rest of old vending account to n	2024-2025	12/10/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer the rest of old vending account to new retail sales vending account	80 E 861 415 395000 000 650 000		12/09/2024	0.00	15,000.00
2		Transfer the rest of old vending account to new retail sales vending account	80 E 861 450 395000 000 650 000		12/09/2024	15,000.00	0.00
					TOTALS	15,000.00	15,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00091	Funds moved from 411 to 415	2024-2025	12/09/2024	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		classroom rewards will be food	10 E 106 411 110000 000 103 000		12/09/2024	0.00	400.00
2		needed a food account for classroom rewards to come from	10 E 106 415 110000 000 103 000		12/09/2024	400.00	0.00
					TOTALS	400.00	400.00

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

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00020	Donation- Merrill Steel (SH Tech Ed)	2024-2025	01/06/2025	Web Clone	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation- Merrill Steel (SH Tech Ed)	21 E 809 440 110000 000 901 000		01/06/2025	500.00	0.00
2		Donation- Merrill Steel (SH Tech Ed)	21 R 809 291 500000 000 901 000		01/06/2025	0.00	500.00
					TOTALS	500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00019	RIVERSIDE PFAS FILTER PROJECT - DNR GRANT	2024-2025	01/06/2025	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		RIVERSIDE PFAS FILTER PROJECT - DNR GRANT RIVERSIDE PFAS FILTER PROJECT - DNR	10 R 809 699 500000 000 000 000		01/06/2025	0.00	93,725.25
2		RIVERSIDE PFAS FILTER PROJECT - DNR GRANT RIVERSIDE PFAS FILTER PROJECT - DNR	10 E 833 327 255315 000 254 000		01/06/2025	93,725.25	0.00
					TOTALS	93,725.25	93,725.25

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00018	Donation Cellcom- Twin Oaks Nature Display Bo	2024-2025	01/06/2025	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation Cellcom- Twin Oaks Nature Display Boards	21 E 809 411 110000 000 934 000		01/06/2025	500.00	0.00
2		Donation Cellcom- Twin Oaks Nature Display Boards	21 R 809 291 500000 000 934 000		01/06/2025	0.00	500.00
					TOTALS	500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00017	Aspirus Thriving Together Donation	2024-2025	01/06/2025	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Aspirus Thriving Together Donation (PD day, Oct 24, 2024 to pay B. Mendler)	10 E 824 310 221300 000 212 000		01/06/2025	5,000.00	0.00
2		Aspirus Thriving Together Donation (PD day, Oct 24, 2024 to pay B. Mendler)	10 R 809 291 500000 000 000 000		01/06/2025	0.00	5,000.00
					TOTALS	5,000.00	5,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00016	Donation - 4K Library Shelving & Book Display	2024-2025	12/20/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation - 4K Library Shelving & Book Displays	10 E 828 440 110000 000 828 000		12/20/2024	5,500.00	0.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00016	Donation - 4K Library Shelving & Book Display	2024-2025	12/20/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
. . . CONTINUED							
2		Donation - 4K Library Shelving & Book Displays	10 R 828 291 500000 000 828 000		12/20/2024	0.00	5,500.00
					TOTALS	5,500.00	5,500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00015	Donation - Students In Need (Novak)	2024-2025	12/20/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation - Children In Need (Novak)	21 E 809 411 110000 000 903 000		12/20/2024	200.00	0.00
2		Donation - Children In Need (Novak)	21 R 809 291 500000 000 903 000		12/20/2024	0.00	200.00
					TOTALS	200.00	200.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00014	Donation - Roots Dinner, Fund A Need	2024-2025	12/19/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation - Roots Dinner, Fund A Need (Twin Oaks $1200, Basic Need $1300, Art Supplies $500, Culinary Lab $1000)	21 E 809 411 110000 000 933 000		12/19/2024	4,000.00	0.00
2		Donation - Roots Dinner, Fund A Need (Instruments $650)	21 E 809 440 110000 000 933 000		12/19/2024	650.00	0.00
3		Donation - Roots Dinner, Fund A Need (T-shirts $1000)	21 E 809 420 110000 000 933 000		12/19/2024	1,000.00	0.00
4		Donation - Roots Dinner, Fund A Need (Books, 4K $675)	21 E 809 470 110000 000 933 000		12/19/2024	675.00	0.00
5		Donation - Roots Dinner, Fund A Need (Various Categories)	21 R 809 291 500000 000 933 000		12/19/2024	0.00	6,325.00
6		Donation - Roots Dinner, Fund A Need (Lunch Account Balance Support)	50 R 834 291 500000 000 000 000		12/19/2024	0.00	1,925.00
					TOTALS	6,325.00	8,250.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00013	Donation - Logitech Crayons Grant (Technology	2024-2025	12/19/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Budget Revision - Logitech Crayon Grant Donation from DCE Education Foundation	10 E 814 440 221500 000 232 000		12/19/2024	14,985.00	0.00
2		Budget Revision - Logitech Crayon Grant Donation from DCE Education Foundation	10 R 814 291 500000 000 000 000		12/19/2024	0.00	14,985.00
					TOTALS	14,985.00	14,985.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00012	GTCC 21 Fund Donation - DCE Education Foundat	2024-2025	12/19/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		GTCC 21 Fund Donation - DCE Education Foundation (Sun Printing Invoice)	21 E 809 411 254300 000 980 000		12/19/2024	941.00	0.00
2		GTCC 21 Fund Donation - DCE Education Foundation (EBI and Somerville Invoices)	21 E 809 440 254300 000 980 000		12/19/2024	3,368.22	0.00
3		GTCC 21 Fund Donation - DCE Education Foundation (EBI, Somerville and Sun Printing Invoices)	21 R 809 291 500000 000 980 000		12/19/2024	0.00	4,309.22
					TOTALS	4,309.22	4,309.22

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00011	Donation- United Way New Horizons Clothes Clo	2024-2025	12/17/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation- United Way New Horizons Clothes Closet	21 E 809 411 110000 000 932 000		12/17/2024	500.00	0.00
2		Donation- United Way New Horizons Clothes Closet	21 R 809 291 500000 000 932 000		12/17/2024	0.00	500.00
					TOTALS	500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00010	Donation - L & S Electric Pajama Drive	2024-2025	12/17/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation - L & S Electric Pajama Drive (Children In Need, 21)	21 E 809 411 110000 000 903 000		12/17/2024	1,050.00	0.00
2		Donation - L & S Electric Pajama Drive (Children In Need, 21)	21 R 809 291 500000 000 903 000		12/17/2024	0.00	1,050.00
					TOTALS	1,050.00	1,050.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00009	GTCC 21 Fund Donation for Equipment	2024-2025	12/16/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		GTCC 21 Fund Donation for Training Room Equipment, Turf Sweeper, LaCrosse Supplies	21 E 809 440 254300 000 980 000		12/16/2024	12,184.53	0.00
2		GTCC 21 Fund Donation for Training Room Equipment, Turf Sweeper, LaCrosse Supplies	21 R 809 291 500000 000 980 000		12/16/2024	0.00	12,184.53
					TOTALS	12,184.53	12,184.53

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00007	Peer to Peer Mini Grant - 246	2024-2025	12/13/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Peer to Peer Mini Grant - 246 Peer to Peer Mini Grant - 246	10 R 809 630 500000 246 000 000		12/13/2024	0.00	2,000.00
2		Peer to Peer Mini Grant - 246 Peer to Peer Mini Grant - 246	10 E 809 100 221300 246 809 205		12/13/2024	400.00	0.00
3		Peer to Peer Mini Grant - 246 Peer to Peer Mini Grant - 246	10 E 809 411 221300 246 809 000		12/13/2024	1,600.00	0.00
					TOTALS	2,000.00	2,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00006	Donation - Aspirus, Inc. Raise Your Voice (SH	2024-2025	12/12/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation - Aspirus, Inc. Raise Your Voice (SH & JH)	21 E 809 411 110000 000 917 000		12/12/2024	2,000.00	0.00
2		Donation - Aspirus, Inc. Raise Your Voice (SH & JH)	21 R 809 291 500000 000 917 000		12/12/2024	0.00	2,000.00
					TOTALS	2,000.00	2,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00005	Donation - Community Foundation Beyond Pencil	2024-2025	12/12/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation - Community Foundation Beyond Pencils & Crayons (JH Clean Drinking Water)	21 E 809 411 110000 000 930 000		12/12/2024	4,286.00	0.00
2		Donation - Community Foundation Beyond Pencils & Crayons (JH Clean Drinking Water)	21 R 809 291 500000 000 930 000		12/12/2024	0.00	4,286.00
3		Donation - Community Foundation Beyond Pencils & Crayons (RIV Playful Foundations)	21 E 809 411 110000 000 931 000		12/12/2024	3,400.00	0.00
4		Donation - Community Foundation Beyond Pencils & Crayons (RIV Playful Foundations)	21 R 809 291 500000 000 931 000		12/12/2024	0.00	3,400.00
					TOTALS	7,686.00	7,686.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00004	Donation- Greenheck Foundation (SH Tech Ed)	2024-2025	12/12/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Donation- Greenheck Foundation (SH Tech Ed)	21 E 809 440 110000 000 901 000		12/12/2024	7,500.00	0.00
2		Donation- Greenheck Foundation (SH Tech Ed)	21 R 809 291 500000 000 901 000		12/12/2024	0.00	7,500.00
					TOTALS	7,500.00	7,500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
24-00008	GTCC Donations Account Transfer from 42 Fund	2024-2025	12/05/2024	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		GTCC Donations Account Transfer from 42 Fund	21 E 809 411 254300 000 980 000		12/16/2024	404.12	0.00
2		GTCC Donations Account Transfer from 42 Fund	21 R 809 291 500000 000 980 000		12/16/2024	0.00	404.12
					TOTALS	404.12	404.12

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

GIFTS AND/OR BEQUESTS TO THE SCHOOL DISTRICT

Please complete the following information and submit to the Superintendent's Office.

Donor: Kase Styles
(Name of individual or organization making donation/gift)

Policy 7230 states the District shall provide written acknowledgement to the donor of any accepted cash donation of $250 or more and any non-cash donation the value of which is $250 or more. Such acknowledgement shall include the amount of cash or a description of any non-cash donation. Please provide either an email or address so we are able to return a copy of this signed form to the donor.

Donor Email: kasey@kasestyles.com

OR

Donor Address:

Description of Gift/Donation: MonetaryDonation

Estimated Value: $8444.27

Given to: School Nutrition
(school, organization of a school, employee, etc.)

Date Received: 12/16/24

Recipient - District employee we may contact with questions: Andrea Lerch

Purpose of Gift/Donation: Student lunch accounts

Principal Approval of Gift: ☑ YES ☐ NO

L. E. Baudhuin
(Principal's Signature)

All gifts or bequests having a value of more than $2500.00 shall be accepted by the Board. The Superintendent may accept for the Board gifts of lesser value.

Superintendent Approval of Gift: ☒ YES ☐ NO

(Superintendent's Signature)

School Board Approval of Gift: ☐ YES ☐ NO

(School Board Clerk's Signature)

The D.C. Everest Area School District Federal Tax Number is: 39-6007952.

2/7/2022

OFFICE OF THE SUPERINTENDENT
D.C. EVEREST AREA SCHOOL DISTRICT

PROFESSIONAL STAFF
7230F/page 1 of 1

GIFTS AND/OR BEQUESTS TO THE SCHOOL DISTRICT

Please complete the following information and submit to the Superintendent's Office.

Donor: American Asphalt of WI
(Name of individual or organization making donation/gift)

Policy 7230 states the District shall provide written acknowledgement to the donor of any accepted cash donation of $250 or more and any non-cash donation the value of which is $250 or more. Such acknowledgement shall include the amount of cash or a description of any non-cash donation. Please provide either an email or address so we are able to return a copy of this signed form to the donor.

Donor Email: ____________________

OR

Donor Address: P.O. Box 98 Mosinee WI 54455

Description of Gift/Donation: Material Donation for Offroad Cycling Track

Estimated Value: $13,965.00

Given to: DC Everest School District
(school, organization of a school, employee, etc.)

Date Received: 10/3/24

Recipient - District employee we may contact with questions: ____________________

Purpose of Gift/Donation: To help build offroad cycling track

Principal Approval of Gift: ☑ YES ☐ NO ____________________ (Principal's Signature)

All gifts or bequests having a value of more than $2500.00 shall be accepted by the Board. The Superintendent may accept for the Board gifts of lesser value.

Superintendent Approval of Gift: ☑ YES ☐ NO ____________________ (Superintendent's Signature)

School Board Approval of Gift: ☐ YES ☐ NO ____________________ (School Board Clerk's Signature)

The D.C. Everest Area School District Federal Tax Number is: 39-6007952.

2/7/2022

Book	Policy Manual
Section	Second Reading by Board
Title	OPEN ENROLLMENT PROGRAM (INTER-DISTRICT)
Code	po5113
Status	Second Reading
Adopted	May 25, 2016
Last Revised	February 21, 2024

5113 - **OPEN ENROLLMENT PROGRAM (INTER-DISTRICT)**

The District will participate in the Wisconsin Public School Open Enrollment Program in accordance with applicable law and the relevant policies and rules of the District, all as amended from time to time.

DEFINITIONS

The following definitions will apply to the District's Open Enrollment Program.

A. **Nonresident District**

A school district located in Wisconsin which is not a student's district of residence.

B. **Nonresident Student**

A student who does not reside within the geographic boundaries of the District and who seeks admission to this District under the Open Enrollment Program.

C. **Tuition Student**

A non-resident student who attends school in the District and pays tuition in accordance with State law.

D. **Full-time Enrollment**

A student is enrolled for the entire school day and receives all required education in this District.

E. **Class Size**

The District's determination of the maximum number of students who can be accommodated properly in a particular classroom without jeopardizing the quality of the instructional program and mitigating circumstances for a particular school, class, or program, including enrollment projections established by the Superintendent.

F. **Program Size**

The enrollment or size restrictions in a specific program within a class or building. The District reserves the exclusive right to establish program size and to limit enrollment based upon the capability to properly allocate available resources, create and maintain a proper learning environment, and comply with contracts, grants, and applicable laws and regulations.

G. **Resident Student**

A student who is a legal resident of this District and is consequently entitled to attend school in this District in accordance with Policy 5111 - Eligibility of Resident/Nonresident Students.

H. **Absences (Excused and Unexcused)**

See Policy 5200 - Attendance.

I. **Truancy and Habitual Truancy**

See Policy 5200 - Attendance.

J. **Part of the School Day**

See Policy 5200 - Attendance.

K. **Tardiness**

See Policy 5200 - Attendance.

FULL-TIME OPEN ENROLLMENT

A. **Annual Space Determinations**

During a January meeting, the Board shall establish the availability of space by determining the number of regular education and special education spaces in the schools, programs, classes, or grades. In setting space availability, the Board may choose to set no limitations or may set limits on availability using the following criteria:

1. District practices, policies, procedures, or other factors regarding class size ranges for particular programs or classes.

2. District practices, policies, procedures, or other factors regarding faculty-student ratio ranges for particular programs, classes, or buildings.

3. Enrollment projections, which account for factors that include but are not necessarily limited to, likely short and long-term economic development in the community, housing starts, current and future needs for special programs, laboratories, or other initiatives.

   In establishing current enrollment numbers for open enrollment availability purposes, the Board shall include students attending the District for whom tuition is paid by written agreement with the resident district under 121.78(1)(a), Wis. Stats. ~~the following~~ as guaranteed open enrollment approvals.~~:~~

   a. ~~Students attending the District for whom tuition is paid by written agreement with the resident district under 121.78(1)(a), Wis. Stats.~~

   b. ~~All currently attending students.~~

B. **Processing of Open Enrollment Applications**

A parent of a nonresident student may submit an application to attend school in the District during the applicable regular open enrollment period or through the alternative open enrollment process. The application must be submitted using the form designated by the Wisconsin Department of Public Instruction.

Upon receipt of an application, the Superintendent or designee shall confirm that the application is complete or request that it be completed before being further considered.

Parents shall be notified of the determination on their applications on or before the first Friday following the first Monday in June following receipt of the application, or within the timeframe otherwise established by law. If approved, the parent shall be notified of the approval and the specific assignment within the District. If, upon enrollment, the student is appropriately placed in a different grade level, the student shall be so assigned unless applications for that grade level have been denied or there is no longer space available at that grade level.

Any notice of a decision to deny shall include the following.

1. Specific reason(s) for denial and whether the student has been placed on the waiting list.

2. Notice of the parents' right to appeal, the address to send the appeal, and information on where to locate the form required for appeal.

Application of Space Determinations and Random Selection Process

If there are more applications than spaces, the Board will fill the available spaces by random selection. Random selection shall be conducted among the student applications for each grade level. The order of grade level selection shall also be randomly determined. The following considerations will be included in the random selection process:

1. Preferences

    a. If the Board has not guaranteed approval in its determination of space availability to currently attending students, it shall grant preference to such students in the random selection process.

    b. If the Board has not guaranteed approval in its determination of space availability to the siblings of currently attending students, it shall grant preference to such students in the random selection process.

    If in any selection process there are more students eligible for preferred treatment than there are spaces available, the Board shall conduct random selection from among the students granted preference. Both currently attending students and siblings of currently attending students who are not guaranteed approval shall be granted equal preference.

2. The sibling of a student selected in the random selection process shall be granted preference to any spaces available that the sibling has applied for, but the sibling may not be approved if there are no remaining spaces for the sibling.

3. The District will establish a numbered waiting list of all applicants. When all available slots have been filled by randomly selecting names from all applicants, the remaining names will be drawn randomly and placed on the waiting list in order of selection, with those students granted a preference under this policy to be included first on the waiting list in random order followed by any other student applicants in random order.

    After the date specified in 118.51(3)(a)3., Wis. Stats., the nonresident school board may approve applications it had initially denied if any of the following cause spaces to become available:

    a. A parent notifies the nonresident school board that the student will not attend the nonresident school district.

    b. A parent fails to provide the notification accepting open enrollment as required in 118.51(3)(a)6., Wis. Stats.

    c. The Board determines that additional spaces have become available since its determination at the January Board meeting.

    The District shall notify the parent of a student accepted from the waiting list of that student's eligibility to attend the District, unless the student has already enrolled in a different non-resident school district or has since become a resident of the District. The notice shall state the following:

    a. the school or program the student has been assigned to;

    b. a date, at least ten (10) calendar days from the date of the notice, by which the parent must accept the open enrollment approval. Failure to timely accept shall be considered rejection and the approval shall be considered rescinded.

C. **Decisional Criteria for Nonresident Applications**

Decisions on nonresident open enrollment applications will be based only on the following criteria:

1. Space availability as defined in this policy

2. Whether an applicant for a pre-kindergarten, four (4) year old kindergarten, early childhood or school-operated daycare program resides in a district which offers the program for which application is made.

3. Whether the nonresident student is currently under an order of expulsion for any reason; or has been expelled from any school district within the current school year or the two (2) preceding school years but the period of expulsion has ended, or is pending any disciplinary proceeding, based on any of the following

activities:

a. Conveying or causing to be conveyed any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy school property by means of explosives.

b. Engaging in conduct while at school or under school supervision that endangered the health, safety, or property of others.

c. Engaging in conduct while not at school or while not under the supervision of a school authority that endangered the health, safety, or property of others at school or under the supervision of a school authority or of any school employee or Board member.

d. Possessing a dangerous weapon (as defined in 939.22(10), Wis. Stats.) while on school property or under school supervision.

Notwithstanding the Board’s acceptance of a nonresident student’s application, the Board may withdraw acceptance if, prior to the beginning of the first school year in which the nonresident student will attend a school in the District, the student is determined to fall under paragraph C. 3.

The Board may request a copy of a nonresident student’s disciplinary records from the resident Board.

The resident Board shall provide to the nonresident Board a copy of any expulsion order or findings, a copy of any pending disciplinary proceedings, a written explanation of said proceeding, the length of the expulsion or possible outcomes of a pending proceeding, and/or such records as permitted by law.

4. Whether the special education program or related services described in the nonresident student’s individualized education program ("IEP") are available in the District. Whether a service is available depends on whether existing staff in the District are qualified to provide the service or whether the District has facilities and/or equipment required for the service. A service is not available in the District if that service is currently provided to resident students through a contract with a third party. Whether a service is available is not a function of whether there is space available in any program or service. A service may be unavailable even if no space limitations have been established.

5. Whether there is space available in the District to provide the special education or related services identified in the non-resident student’s IEP, after consideration of class size limits, student-teacher ratios, and enrollment projections.

6. Whether the non-resident student has been referred to the non-resident student's resident Board under 115.777(1), Wis. Stats. or identified by the non-resident student's resident school board under 115.77(1m)(a), Wis. Stats., but not yet evaluated by an individualized education program team.

7. If a nonresident student’s IEP is developed or changed after starting in the District, and it is then discovered that the District does not have necessary programs available or does not have space in the special education program, the District may notify the student's parent and the student's resident board. If such notice is provided, the non-resident student may be transferred to his/her resident school district.

8. If the Board has made a determination that a non-resident student attending the District under the open enrollment program is habitually truant from the District during either semester of the current school year, the Board may prohibit the student from attending in the succeeding semester or school year, after complying with the requirements of PI 36.09(2).

   The habitual truancy determination shall be made on the sole basis of enrollment in the non-resident district. Open enrollment may not be denied based on the student’s truancy from any other district.

C. **Reapplication Procedures**

The Board will not require accepted non-resident students to reapply under the open enrollment policy as long as the student is continuously enrolled in the District.

D. **Termination of Open Enrollment**

If the Board determines that a student is habitually truant during either semester of the current school year, the Board may prohibit the nonresident student from attending in the succeeding school year. The District Administrator shall assure compliance with DPI regulations pertaining to open enrollment termination found in Wis. Admin Code PI

36.09.

If the parent or nonresident student believes the student has been marked absent, tardy, or truant in error, the parent or student may contact the school attendance officer and provide a written explanation of the circumstances believed to be in error. The attendance officer shall review the matter and provide a response to the parent or student either correcting the attendance record, confirming the accuracy of the record, or requesting additional information upon which a decision will then be made. If additional information is requested, it must be provided within five (5) school days of the request or no additional information will be considered in the decision.

E. **Transportation**

The parents of a student attending a non-resident school district will be solely responsible for providing transportation to and from the school site. The District will permit a non-resident student to ride District transportation, if space is available on a regularly scheduled bus route. The District will provide transportation for a nonresident student with an identified disability for whom transportation is required by the student's IEP.

The Board will permit a neighboring district to bus resident students from within its boundaries for attendance at the non-resident neighboring district. The Superintendent shall develop procedures for implementing this provision.

ALTERNATIVE APPLICATION PROCEDURES

The parent of a non-resident student who wishes to attend a school in the District may apply at any time throughout the year by submitting an application under the alternative application procedure if the pupil satisfies at least one of the statutory criteria and has not applied to more than three non-resident school districts. (See AG 5113 and AG 5113A – Open Enrollment for Students with Disabilities.)

Applications from a non-resident student under the alternative application procedures received after the Board's January meeting, at which it sets open enrollment space availability numbers for the subsequent year, may be approved if space is available in the current year and in the subsequent year in the student's subsequent grade level. Alternative applications received prior to the 3rd Friday in September may be approved if the Board has approved all applications for that grade level that were received during the regular period, including the offer of enrollment to applicants placed on the waiting list, if any.

DELEGATION TO SUPERINTENDENT

The Board delegates to the Superintendent the authority to approve or deny open enrollment applications including under the alternative procedures consistent with the criteria in this policy and based on the Board's space determinations approved in January of each year.

REVIEW AND REVISION OF POLICY

If, in the course of reviewing the Board's Open Enrollment Program ~~annually~~, the Board opts to modify the policy, any changes shall be made by resolution and be adopted prior to the first application date of the open enrollment period to which the revisions shall apply.

General Provisions

A. A student, who has been accepted under this program, who has not met the academic prerequisites for participation in a particular program in which the student wishes to enroll shall not be placed in that program.

B. The District's Policy 2260 - Access to Equal Educational Opportunity shall apply to all applicants under this program. In addition, the District will not discriminate on the basis of an applicant's intellectual, academic, artistic, athletic, or other ability, talent, or accomplishment, or based on a mental or physical disability, except as provided for in the statute authorizing this program.

C. The Superintendent shall be responsible for developing and promulgating administrative guidelines to implement this policy. Such guidelines shall address at least the following matters:

    1. participation in interscholastic athletics;

    2. assignment within the District;

    3. payment of fees and other charges.

Application of Emergency Orders

All timelines or other procedures described in this policy and in any implementing administrative guidelines are subject to modification in the event that the State or Federal government issues emergency or other temporary orders affecting any of the subject matter of this policy. The policy automatically incorporates the contents of any such order or proclamation, including any discretionary authority provided, and delegates by policy the authority to exercise that discretion to the Superintendent.

Revised 6/26/19
Revised 2/19/20
Revised 11/18/20
Revised 12/2/21
Revised 4/21/21
Revised 3/16/22
Revised 12/21/22

Legal	118.51, Wis. Stats. Wis. Admin. Code. Ch. P.I. 36
Cross References	ag5113 - ADMISSION OF STUDENTS PARTICIPATING UNDER OPEN ENROLLMENT

Last Modified by Ellen Suckow on December 31, 2024

Book	Policy Manual
Section	Second Reading by Board
Title	FEDERAL FUNDS
Code	po6110
Status	Second Reading
Adopted	May 25, 2016
Last Revised	May 24, 2017

6110 - **FEDERAL FUNDS**

It is the objective of the ~~School~~ Board to provide equal educational opportunities for all District students. ~~within the District.~~ Government agencies, as well as foundations, businesses, and individuals, periodically offer both human and material resources to the District that benefit students and the educational program.Therefore, it is the intent of the Board to ~~study Federal legislation~~ consider grant proposals and applications for their potential to enhance educational opportunities, the educational environment, and the physical and mental growth for each student.

The Superintendent shall review new Federal education legislation and prepare proposals for programs ~~s/he~~the Superintendent deems would be of aid to the students of this District. The Superintendent shall approve each such proposal prior to its submission, and the Board shall approve all grants having a value of more than $2,500. Refer to Policy 7230 - Gifts, Grants, Bequests.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. All Federal funds received by the District will be used in accordance with the applicable Federal regulations and guidelines. The Superintendent shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal funds received by the District shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless the instruction is age appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in the schools.

Grant Proposal Development

A. All grant proposals must support at least one (1) District goal or priority.

B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

Grant Proposal Internal Review

A. Each grant proposal shall be reviewed and approved by the Superintendent prior to submission to the funding source.

B. The Superintendent shall present the following proposal to the Board for approval: proposals with budgets exceeding $2,500.00.

Mandatory Disclosures

The District must promptly disclose whenever they have credible evidence of a violation of Federal criminal law potentially affecting the Federal award including, but not limited to, any fraud, embezzlement, bribery, gratuity violations, identity theft, or sexual assault and exploitation, or a violation of the Civil False Claims Act (2 C.F.R. 200.113) regarding the obligation to report credible information related to conduct prohibited by the Trafficking Victims Protection Act, 22 U.S.C. 7104c.

The disclosure must be made in writing to the Federal agency and the agency's Office of Inspector General, and to the pass-through entity, such as the Department of Public Instruction.

Whistleblower Protections

An employee of the District may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information to the appropriate agency or individual that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract or grant. See Policy 1211/Policy 3211/Policy 4211 - Whistleblower Protection and Policy 8900 - Fraud.

Grant Administration

A. The administration of grants will adhere to all applicable Federal, State, local and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as District policies and administrative guidelines.

B. The Superintendent is responsible for the efficient and effective administration of grant awards through the application of sound management practices.

C. The Superintendent is responsible for administering grant funds in a manner consistent with underlying agreements, ~~program~~applicable statutes, regulations and objectives, and the terms and conditions of the grant award.

D. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including organizational and management strategies necessary to assure proper and efficient administration of grant awards.

E. All Federal funds received by the District will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. The Superintendent shall require that each draw of Federal monies be aligned with the District's payment process (whether reimbursement, cash advance, or a combination). If funds are permitted to be drawn in advance, all draws will be as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.

   Maintenance of Effort (MOE) and Maintenance of Equity (MOEquity) requirements of the Federal program will be met in accordance with the requirements of the specific funded program. The District shall maintain appropriate documentation and records to substantiate compliance or to justify allowable exceptions, exemptions, or waivers.

F. The Superintendent is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.

G. ~~( ) Written amendments requiring the District Administrator's signature shall be presented to the Board for approval.~~

H. ~~( ) Employee positions established through the use of grant funding shall terminate if and when the related grant funding ceases.~~

I. ~~( ) Program reports including but not limited to audit, site visits and final reports shall be submitted to the District Administrator for review and distribution to the Board and other appropriate parties.~~

Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations, and assurances as well as District policies and administrative guidelines.

The Superintendent shall provide for the following:

A. ~~Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification number and year, name of the Federal agency and~~

~~name of the pass-through entity, as applicable.~~Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, the year the Federal award was issued, and name of the Federal agency or pass-through entity.

B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.

Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.

C. ~~Records that identify adequately the source and application of funds provided for Federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.~~

D. Effective control over and accountability for all funds, property, and other assets.

The District must adequately safeguard all assets and ~~assure that~~ensure they are used solely for authorized purposes.

Further, the District must:

1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award;

2. comply with ~~-~~ the U.S. Constitution, Federal statutes, regulations and the terms and conditions of the Federal award;

3. evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of the Federal award; and

4. take prompt action when instances of noncompliance are identified including noncompliance identified.~~-in audit findings; and~~

5. ~~take reasonable measures to safeguard protected personally-identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.~~

E. Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal awarding agency or pass-through entity designates as sensitive or other information the District considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.~~Comparison of expenditures with budget amounts for each Federal award.~~

F. Actual expenditures or outlays must be compared with budgeted amounts for each Federal award.

G. Recordkeeping and written procedures to the extent required by Federal, State, local, and grantor rules and regulations pertaining to the grant award and accountability, including, but not limited to the following areas:

1. cash management in accordance with 2 C.F.R. 200.305;

2. allowability of costs in accordance with subpart E and the terms and conditions of the Federal award;

3. conflict of interest;

4. procurement;

5. equipment management;

6. conducting technical evaluations of proposals and selecting recipients;

7. compensation and fringe benefits;

8. travel.

H. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy.

I. insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.

Audit Requirements

A single or program-specific audit (2 C.F.R. 200.514, 2 C.F.R. 200.507) is required for any year if the District expends $1,000,000 or more in Federal awards during the District's fiscal year. When Federal awards expended are less than $1,000,000, the District may be exempt from Federal audit requirements (2 C.F.R. 200.501) for that year. However, in all instances, the District's records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office (GAO).

The District shall:

A. arrange for the audit required in accordance with 2 C.F.R. 200.509 and make sure that the audit is properly performed and submitted in accordance with 2 C.F.R. 200.512;

B. prepare financial statements including the schedule of expenditures of Federal awards in accordance with 2 C.F.R. 200.510;

C. promptly follow up and take corrective action on audit findings, including preparing a summary schedule of prior audit findings and a corrective action plan (2 C.F.R. 200.511); and

D. provide the auditor access to personnel, accounts, books, records, supporting documentation, and any other information needed for the auditor to perform the audit.

Certifications and Records Retention

Financial reports must include a certification, signed by an official who is authorized to legally bind the District. The certification should state:

"I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to, violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812"

Each certification must be maintained pursuant to the requirements of 2 C.F.R. 200.334. The District shall retain all Federal award records for three (3) years from the date of submission of the final financial report or longer if required by the Board-adopted retention schedule.

~~We do not currently have this last section:~~Program Income

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the Federal award during the grant's period of performance.

It includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts and interest earned on any of them. Additionally, taxes, special assessments, levies, fines and ~~other such~~similar revenues raised by a recipient are not program income~~ unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income~~. ~~Finally, proceeds~~Proceeds from the sale of real property, equipment or supplies are not program income. Finally, license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions made under the Federal award subject to 37 C.F.R. Part 401 are not program income.

Unless ~~it~~the District has received prior approval to use a different method or the terms and conditions of the grant authorize a different method, the District uses the deduction method of accounting for program income. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the Federal ~~awarding~~ agency or pass-through entity.

Legal 2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.113, 200.302, 200.307

2 C.F.R. 200.309, 200.310, 200.313, 200.318 - .320, 200.343(b) & (e), 200.403

2 C.F.R. 200.404 and 200.406, 200.501-511

34 C.F.R. 75.707, 76.563, 76.565, 76.707

Compliance Supplement for Single Audits of State and Local Governments

20 U.S.C. 7906

31 U.S.C. 3729-3733

Last Modified by Ellen Suckow on December 31, 2024

Book Policy Manual

Section Second Reading by Board

Title INTERNAL CONTROLS

Code po6111

Status Second Reading

Adopted May 24, 2017

6111 - **INTERNAL CONTROLS**

The Superintendent shall establish, document, and maintain effective internal controls over Federal awards that provide reasonable assurance that the District is managing all Federal awards in compliance with ~~applicable~~ the U.S. Constitution, statutes, regulations, and the terms and conditions of the awards. The District will have a process that provides reasonable assurance regarding the achievement of the following objectives:

A. effectiveness and efficiency of operations;

B. reliability of reporting for internal and external use; and

C. compliance with applicable laws and regulations.

These internal controls should comply with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The internal controls must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and Federal reports; maintain accountability over assets; and demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal award, as well as any other Federal statutes and regulations that are identified in the Compliance Supplement. Finally, the District's internal controls must provide reasonable assurance that all Federal funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The District shall:

A. comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards;

B. evaluate and monitor its compliance with the U.S. Constitution, statutes, regulations, and the terms and conditions of the award;

C. take prompt action when instances of noncompliance are identified ~~including noncompliance identified in audit findings~~; and

D. take reasonable cybersecurity and other measures to safeguard protected information including protected "personally identifiable information" (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the District considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality. ~~"personally identifiable information" (PII) and other information the awarding agency or pass-through~~

~~entity designates as sensitive or the District considers sensitive consistent with applicable Federal, state, local, and tribal laws and District policies regarding privacy and obligations of confidentiality.~~

PII is defined at 2 C.F.R. Section 200.~~79~~1 as "information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual."

However, the definition of PII is not ~~anchored~~ attached to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified.

Suggested Resources:

A. "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States;

B. "Internal Control Integrated Framework" (commonly referred to as the Green Book) issued by the Committee of Sponsoring Organizations of the Treadway Commission;

C. "Compliance Supplement" issued by the U.S. Office of Management and Budget; and

D. Internal control guidance issued by the U.S. Department of Education.

Legal	2 C.F.R. 200.1
	2 C.F.R. 200.303

Last Modified by Ellen Suckow on December 31, 2024

Book	Policy Manual
Section	Second Reading by Board
Title	CASH MANAGEMENT OF GRANTS
Code	po6112
Status	Second Reading
Adopted	May 24, 2017

6112 - **CASH MANAGEMENT OF GRANTS**

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District's payment~~s~~ methods shall minimize the time elapsing between the transfer of funds from the ~~United States Treasury~~Federal agency or the Department of Public Instruction (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall use forms and procedures required by the grantor agency or pass-through entity to request payment. The District shall request grant funds payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent is authorized to submit payment requests as often as necessary when electronic fund transfers are used or at least monthly when electronic transfers are not used. See Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).~~requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used.~~

When the District uses a cash advance payment method, the following standards shall apply:

A. The timing and amount of the advance payment requested ~~will~~ must be as close as is administratively feasible to the actual disbursement by the District for direct program or project costs and the proportionate share of any allowable indirect costs.

B. The District shall make timely payments to contractors in accordance with contract provisions.

C. Whenever possible, advance payment requests by the District must be consolidated to cover anticipated cash needs for all Federal awards received by the recipient from the awarding Federal agency or Wisconsin Department of Public Instruction (DPI).

D. ~~To the extent~~ If available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on ~~such~~Federal funds before requesting additional cash payments. ~~**[DRAFTING NOTE: It is generally recommended that the District request program income be added to their total award, but separating program income out and then noting how applicable credits are addressed.]**~~

E. The District shall account for the receipt, obligation, and expenditure of funds.

F. Advance payments will be deposited and maintained in insured accounts whenever possible.

G. Advance payments will be maintained in interest-~~-~~bearing accounts unless the following apply:

1. The District receives less than $~~120,000~~250,000 in Federal ~~awards~~funding per year.

2. The best ~~reasonably~~ available interest-bearing account would not reasonably be expected to earn interest in excess of $500 per year on Federal cash balances.

3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

4. A foreign government or banking system prohibits or precludes interest-~~-~~bearing accounts.

5. An interest-bearing account is not readily accessible (for example, due to public or political unrest in a foreign country).

H. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to $500 per year for administrative costs. Any additional interest earned on Federal ~~advance payments deposited in interest-bearing accounts must be remitted~~ funds must be returned annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either the Automated Clearing House (ACH) network or a Fedwire Funds Service payment. ~~Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds. Pertinent details include the Payee Account Number (PAN) if the payment originated from PMS, or Agency information if the payment originated from ASAP, NSF or another Federal agency payment system.~~

I. All interest in excess of $500 per year must be returned to PMS regardless of whether the District was paid through PMS. Instructions for returning interest can be found at https://pms.psc.gov/grant-recipients/returning-funds-interest.html.

J. All other Federal funds must be returned to the payment system of the Federal agency. Returns should follow the instructions provided by the Federal agency. All returns to PMS should follow the instructions provided at https://pms.psc.gov/grant-recipients/returning-funds-interest.html.

Legal 2 C.F.R. 200.305

Last Modified by Ellen Suckow on December 31, 2024

Book	Policy Manual
Section	Second Reading by Board
Title	COST PRINCIPLES - SPENDING FEDERAL FUNDS
Code	po6114
Status	Second Reading
Adopted	May 24, 2017
Last Revised	March 16, 2022

6114 - **COST PRINCIPLES - SPENDING FEDERAL FUNDS**

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State, and local laws, the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

Cost Principles

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. Except where otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.

   To determine whether a cost is reasonable, consideration shall be given to:

   1. whether a cost is ~~a type~~ generally recognized as ordinary and necessary for the operation ~~of the District~~ or the proper and efficient performance of the Federal award;

   2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal, and other laws and regulations;

   3. market prices for ~~comparable goods or services~~costs for the geographic area;

   4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students or membership (if applicable), the public at large, and the Federal Government; and;

   5. the degree to which the cost represents a deviation from the Board's established written policies and procedures for incurring costs.~~whether the cost does not represent any significant deviation from the established practices or Board policy which may unjustifiably increase the expense.~~

   ~~Whether an expenditure is necessary is determined based on the needs of the program. The expenditure must be necessary to achieve an important program objective and it must be established that the expenditure addresses and existing need.~~While Federal regulations do not provide specific descriptions of what satisfies the necessary element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it

When determining whether a cost is necessary, consideration may be given to whether:

1. the cost is needed for the proper and efficient performance of the grant program;
2. the cost is identified in the approved budget or application;
3. there is an educational benefit associated with the cost;
4. the cost aligns with identified needs based on results and findings from a needs assessment
5. the cost addresses program goals and objectives and is based on program data.

A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.

This standard is met if the cost:

1. is incurred specifically for the Federal award;

2. benefits both the Federal award and other work of the District and can be distributed in proportions that may be approximated using reasonable methods; or

3.~~and~~ is necessary to the overall operation of the District and is assignable, in part, to the Federal award in accordance with these cost principles~~ mentioned here~~.

B. Conform to any limitations or exclusions set forth in the cost principles ~~as required by law~~ 2 C.F.R. Part 200 or in the terms and conditions of the Federal award, including prohibitions regarding costs incurred for telecommunications and video surveillance services or equipment or as a substantial or essential component of any system or as critical technology as part of any system. Such prohibition also applies to funds generated as program income, indirect cost recoveries, or to satisfy cost share requirements.~~.~~

C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.

D. Be accorded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to a Federal award as an indirect cost under another award.

E. Be determined in accordance with generally accepted accounting principles

F. Be representative of actual cost, net of all applicable credits, or offsets.

The term ~~"~~applicable credits~~"~~ refers to those ~~receipts or reductions of expenditures that operate to offset or reduce expense items~~transactions that offset or reduce direct or indirect costs allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; insurance refunds or rebates; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the ~~State~~ District relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

G. Be not included as a match or cost-share requirements of any other Federally-financed program in either the current or a prior period, unless the specific Federal program authorizes Federal costs to be treated as such.

H. Be adequately documented:

1. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant-funded programs to ~~assure~~document that only permissible personnel expenses are allocated;
2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

I. Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.

~~Be~~All other costs must be incurred during the approved budget period. ~~-~~At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods.

The budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to~~ carry out authorized work and expend~~incur financial obligations of the funds awarded, including any funds carried forward or other revisions pursuant to ~~the law~~2 C.F.R. 200.308. Prior written approval from the Federal awarding agency or ~~s~~State pass-through entity may be required to carry forward unobligated balances to subsequent budget periods unless waived.

Selected Items of Cost

The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

The following rules of allowability must apply to equipment and other capital expenditures~~ (as defined in Policy 7455 – Accounting System for Capital Assets)~~:

A. Capital expenditures for general--purpose equipment, buildings, and land are ~~unallowable~~allowed as direct charges, ~~except~~ but only with the prior written approval of the Federal ~~awarding~~ agency or pass-through entity.

B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of $~~5~~10,000 or more have the prior written approval of the Federal ~~awarding~~ agency or pass-through entity.

C. Capital expenditures for improvements to land, buildings, or equipment ~~which~~that materially increase their value or useful life are ~~un~~allowable as a direct cost ~~except~~ but only with the prior written approval of the Federal ~~awarding~~ agency, or pass-through entity.

D. All Federally-funded contracts in excess of $2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.

E. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 C.F.R. 200.436 and 2 C.F.R. 200.465.

F. When approved as a direct cost by the Federal ~~awarding~~ agency or pass-through entity under Sections A-C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal ~~awarding~~ agency.

G. The District may claim the unamortized portion of any equipment written off as a result of a change in capitalization levels by continuing to claim the otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency for indirect cost.

H. If the District is instructed by the Federal ~~awarding~~ agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

I. Equipment and other capital expenditures are unallowable as indirect costs.

Statutory requirements may limit the allowability of costs. Any costs that exceed the maximum amount allowed by statute may not be charged to the Federal award. Only the amount allowable by statute may be charged to the Federal award.

Payments made for costs determined to be unallowable by the Federal agency, cognizant agency for indirect costs, or pass-through entity must be refunded (with interest) to the Federal Government.

Prior Written Approval

To avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the District may seek the prior written approval of the Federal agency (or, for indirect costs, the cognizant agency for indirect costs) before incurring the cost. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that cost unless prior approval is specifically required for allowability.

Cost Compliance

The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs, but may not be double charged or inconsistently charged as both.

Determining Whether a Cost is Direct or Indirect

The association of costs with a Federal award (rather than the nature of the procurement transaction) determines whether costs are direct or indirect. Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect.

A. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

   These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; program evaluation costs or other institutional service operations; and infrastructure costs directly attributable to the program (such as long-distance telephone calls specific to the program, etc.). Direct costs may also include capital expenditures if approved by the Federal agency or pass-through entity, as well as capital expenditures for special purpose equipment with a unit cost of less than $10,000.

   If a cost benefits two (2) or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.

B. Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

   These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

   Federal education programs with supplement, not supplant, provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to (1) one component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

   The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

   1. Administrative or clerical services are integral to a project or activity.

   2. Individuals involved can be specifically identified with the project or activity.

   3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.

   4. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by the Ohio Department of Education (ODE) or the pass-through entity (Federal funds subject to 2 C.F.R. Part 200 pertaining to determining indirect cost allocation).

Timely Obligation of Funds

Financial obligations are orders placed for property and services, contracts and subawards made, and similar transactions that require payment under a Federal award that will result in expenditures by a recipient or subrecipient under a Federal award.

The following list illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:

If the obligation is for:

A. Acquisition of property - on the date which the District makes a binding written commitment to acquire the property.

B. Personal services by an employee of the District - when the services are performed.

C. Personal services by a contractor who is not an employee of the District - on the date which the District makes a binding written commitment to obtain the services.

D. Performance of work other than personal services - on the date when the District makes a binding written commitment to obtain the work.

E. Public utility services - when the District receives the services.

F. Travel - when the travel is taken.

G. Rental of property - when the District uses the property.

H. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.

~~When Obligations are Made~~

~~Financial obligations are orders placed for property and services, contracts and subawards made, and similar transactions that require payment.~~

~~This term is used when referencing a recipient's or subrecipient's use of funds under a Federal award.~~

~~The following table illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:~~

~~If the obligation is for:~~	~~The obligation is made:~~
~~Acquisition of Property~~	~~On the date the District makes a binding written commitment to acquire property~~
~~Personal services by an employee of the District~~	~~When the services are performed~~
~~Personal services by a contractor who is not an employee of the District~~	~~On the date the District makes a binding agreement to obtain the services~~
~~Performance of work other than personal services~~	~~On the date when the District makes a binding written commitment to obtain the work~~
~~Public utility services~~	~~When the District receives the services~~
~~Travel~~	~~When the travel is taken~~
~~Rental property~~	~~When the District uses the property~~
~~A pre-award cost that was properly approved by the Secretary under federal regulations, 2 CFR part 200, Subpart E~~	~~On the first day of the project period~~

Period of Performance

All financial obligations must occur during the period of performance. Period of performance means the time interval between the start and end date of a Federal award, which may include one (1) or more budget periods. Identification of the period of performance shall be specific to the Federal award and consistent with 2 C.F.R. 200.211 and does not commit the Federal agency to fund the award beyond the currently approved budget period.~~Period of performance means the total estimated time interval between the start of an initial Federal award when the District is permitted to carry out the work~~

~~authorized by the grant and the planned end date. The period of performance may include one or more funded portions or budget periods.~~ The period of performance is dictated by statute and will be indicated in the grant award notification ("GAN"). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period for carryover. For direct grants, the period of performance is generally identified in the GAN. Note, however, that certain Federal awards have specific requirements that restrict the use of funds beyond the initial period of performance.

In the case of a State-administered grant, financial obligations under a grant may not be made until the application is approved or is in substantially approvable form, whichever is later. In the case of a direct grant, a grantee may use grant funds only for obligations it makes during the grant period unless an agreement exists with the ~~awarding~~ agency or the pass-through entity (e.g., Wisconsin Department of Education) to reimburse for pre-approval expenses.

If a Federal ~~awarding~~ agency or pass-through entity approves an extension, or if the District extends under C.F.R. 200.308(e)(2), the Period of Performance will be amended to end at the completion of the extension. If a termination occurs, the Period of Performance will be amended to end upon the effective date of termination. If a renewal is issued, a distinct Period of Performance will begin.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all financial obligations incurred under the award not later than ninety (90) calendar days after the conclusion of the period of performance of the award (or an earlier date as agreed upon by the DPI and the District). ~~end of the funding period unless an extension is authorized, or other terms are provided for in the grant.~~ Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the ~~awarding~~ agency. Consequently, the District shall closely monitor grant spending throughout the grant cycle.

Revised 2/17/21
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Legal	2 C.F.R.200.344(b)
	2 C.F.R. 200.403-.407, 200.413(a)-(c), 200.430(a), 200.431(a) and 200.458
	34 C.F.R. 75.703
	34 C.F.R.76.707-.708(a)

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6325 - **PROCUREMENT - FEDERAL GRANTS/FUNDS**

Procurement of all supplies, materials, equipment, and services paid for from Federal funds including any District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, Board policies, and administrative procedures.

The Superintendent shall have and use a procurement and contract administration system in accordance with the USDOE requirements (2 C.F.R. 200.317-.326), including affirmative steps for small businesses, minority business, women's business enterprises, veteran-owned businesses, and labor surplus area firms, for the administration and management of Federal grants and Federally-funded programs. The District shall maintain oversight that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of the District's documented general purchasing policy and administrative guidelines (Policy 6320 and AG6320).

When required by Federal program legislation, all Federally-funded contracts in excess of $2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.

All District employees, officers, and agents who have purchasing authority shall abide by the standards of conduct covering conflicts of interest and governing the actions of its employees, officers, and agents engaged in the selection, award, and administration of contracts as established in Policy 1130 - Ethics and Conflict of Interest, and Policy 3230 - Ethics an Conflict of Interest, and Policy 4230 - Ethics and Conflict of Interest.

The District will avoid the acquisition of unnecessary or duplicative items. ~~Additionally, c~~Consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase ~~and, where appropriate, an analysis shall be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach~~. When appropriate, an analysis shall be made between leasing and purchasing property or equipment to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements, where appropriate, for procurement or use of common or shared goods and services.

Competition

All procurement transactions ~~for the acquisition of property or services required under a~~ under the Federal award paid for from Federal funds or District matching funds shall be conducted in a manner that ~~encourages~~ provides full and open competition and that is in accordance with ~~good~~ 2 C.F.R. Part 200, good administrative practice, and sound business judgment. To ensure ~~In order to promote~~ objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids ~~or requests for proposals~~ from competition for such procurements.

Examples of situations that may restrict competition include, but are not limited to:~~Some of the situations considered to be restrictive of competition include, but are not limited to, the following:~~

A. unreasonable requirements on firms i~~n order~~ for them to qualify to do business;

B. unnecessary experience and excessive bonding requirements;

C. noncompetitive pricing practices between firms or between affiliated companies;

D. noncompetitive contracts to consultants that are on retainer contracts;

E. organizational conflicts of interest;

F. specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement;

G. any arbitrary action in the procurement process.

~~Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless (1) an applicable Federal statute expressly mandates or encourages a geographic preference; or (2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.~~

To the extent that the District uses a pre-qualified list of persons, firms, or products to acquire goods and services, that are subject to this policy, the pre-qualified list includes enough qualified sources ~~as~~ to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list continuously~~.~~**~~DRAFTING NOTE: The District shall allow vendors not on the pre-qualified list to apply for placement on the list periodically. The District may determine how frequently the pre-qualified list becomes open for new vendors or whether it is open continuously.]~~**

The District shall require that all prequalified lists of persons, firms, or products which are used in procurement transactions are current and include enough qualified sources to provide maximum open competition. When establishing or amending prequalified lists, the District (or subrecipient) must consider objective factors that evaluate price and cost to maximize competition.~~acquiring goods and services are current and include enough qualified sources to provide maximum open and free competition.~~ The District shall not preclude potential bidders from qualifying during the solicitation period.

To the extent consistent with established practices and legal requirements applicable to the recipient or subrecipient, this subpart does not prohibit recipients or subrecipients from developing written procedures for procurement transactions that incorporate a scoring mechanism that rewards bidders that commit to specific numbers and types of U.S. jobs, minimum compensation, benefits, on-the-job-training for employees making work products or providing services on a contract, and other worker protections. This subpart also does not prohibit recipients and subrecipients from making inquiries of bidders about these subjects and 2 C.F.R. Revisions 2024: Unofficial Comparison Version assessing the responses. Any scoring mechanism must be consistent with the U.S. Constitution, applicable Federal statutes and regulations, and the terms and conditions of the Federal award.

Solicitation Language (Purchasing Procedures)

The District shall have written procurement procedures (in accordance with 2 C.F.R. 200.319(d)) that require all solicitations incorporate a clear and accurate description of the technical requirements for the property, equipment, or service being procured.~~material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition.~~ The description may include a statement of property, equipment, or service~~the qualitative nature of the material, product or service~~ to be procured. ~~and, when necessary,~~ When necessary, the description must ~~shall~~ set forth those minimum essential characteristics and standards to which the property, equipment, or service shall conform. ~~which it shall conform if it is to satisfy its intended use.~~ Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to ~~make a clear and accurate description of~~ clearly and accurately describe the technical requirements, a "brand name or equivalent" description ~~may be used as a means to define the performance or other salient requirements of procurement~~of features to provide procurement requirements may be used. The specific features of the named brand must be clearly stated and the District must identify any additional requirements which the offerors must fulfill and all other factors that will be used in evaluating bids or proposals.~~. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.~~

The Board will not approve any expenditure for an unauthorized purchase or contract.

Procurement Methods

The District shall have and use documented procedures, consistent with the standards described above, for the following methods of procurement:

A. **Informal Procurement Methods**

Informal procurement methods for small purchases expedite the completion of transactions, minimize administrative burdens, and reduce costs. Informal procurement methods may be used when~~When~~ the value of the procurement ~~for property or services~~ under a Federal award does not exceed the simplified acquisition threshold, or a lower threshold established by the State~~, formal procurement methods are not required. The District may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost~~. The informal procurement methods ~~used for procurement of property or services at or below the simplified acquisition threshold~~ include:

1. **Micro-Purchases**

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the class maximum deviation by Federal Acquisition Regulation. To the ~~maximum~~ extent practicable, the District should distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable based on research, experience, purchase history, or other relevant information, and maintains documents to support its conclusion~~documents are filed accordingly~~. The District shall maintain evidence of this reasonableness in the records of all purchases made by this method.

~~**WE do not have this part:**~~
~~**[ ]** Unless otherwise defined by State or local law, districts are responsible for determining and documenting an appropriate micro-purchase threshold in accordance with 2 C.F.R. 200.320(a)(iv) based on internal controls, an evaluation of the risk, and its documented procurement procedures. The micro-purchase threshold used by the District shall be authorized or not prohibited under State, local, or tribal laws or regulations.~~

~~An eligible District may self-certify a threshold of up to $50,000 on an annual basis and must maintain documentation to be made available to the Federal agency or pass-through entity and auditors in accordance with 2 C.F.R. 200.334.A district which is qualified as a low-risk auditee for the most recent audit (C.F.R. 200.520) may increase the micro-purchase threshold up to $50,000. An eligible district may self-certify the increased micro-purchase threshold on an annual basis after completing the annual internal institutional risk assessment to identify, mitigate, and manage financial risks. The self-certification, in accordance with 2 C.F.R. 200.334, must include a justification, clear identification of the threshold, and supporting documentation of the qualifications listed above.any of the following:~~

a. ~~a qualification as a low-risk auditee in accordance with the criteria in 2 C.F.R. 200.520;~~

b. ~~an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or~~

c. ~~for public institutions, a higher threshold is consistent with State law.~~
~~**[DRAFTING NOTE: The Federal regulation allows for a $50,000 threshold. While this authority is allowed for an entity qualified as a low-risk auditee by Federal regulation, this increased threshold has not yet been addressed by the Department of Public Instruction (DPI) and Neola does not suggest its use due to the complexity and subjectivity of the mechanism.] [END OF OPTION]**~~

2. Small P~~p~~urchases

Small purchases include the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold of the class maximum deviation by Federal Acquisition Regulation, except as otherwise required by State law. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.~~**DRAFTING NOTE: Unless the pass-through entity or State law defines the number of quotes required, the District may define in policy how many quotations are adequate. The number must be greater than one (1).]**~~

Districts are responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk, and its documented procurement procedures which must not exceed the threshold established in the Federal Acquisition Regulations ("FAR"). When applicable, a lower simplified acquisition threshold used by the ~~non-Federal entity~~ District must be authorized or not prohibited under State, local, or tribal laws or regulations.

B. Formal Procurement Methods

When the value of the procurement for property or services under a Federal award exceeds the simplified acquisition threshold, or a lower threshold established by the State, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement method can be used in accordance with the standards on competition in 200.319 or non-competitive procurement. The formal methods of procurement are:

1. **Sealed Bids**

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to $250,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed $~~1~~50,000 unless otherwise required by State law.

In order for sealed bidding to be feasible, the following conditions shall be present:

a. a complete, adequate, and realistic specification or purchase description is available;

b. two (2) or more responsible bidders have been identified as ~~are~~ willing and able to compete effectively for the business; and

c. the procurement lends itself to a firm, fixed-price contract and the selection of the successful bidder can be made principally based on the basis of price.

When sealed bids are used, the following requirements apply:

a. Bids shall be solicited in accordance with the provisions of State law and Policy 6320. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.

b. The invitation for bids ~~will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.~~must define the items or services with specific information, including any required specifications, for the bidder to properly respond.

c. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.

d. A firm, fixed-price contract is awarded~~award will be made~~ in writing to the lowest responsive bid and responsible bidder. ~~Where~~When specified in ~~bidding documents~~the invitation for bids, factors such as discounts, transportation costs, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts ~~may~~must only be used to determine the low bid when the District determines they are a valid factor based on prior experience.~~indicates that such discounts are usually taken.~~

e. The Board reserves the right to reject any or all bids but must document and provide a justification for all bids it rejects.~~for sound documented reason~~.

2. **Proposals**

Procurement by proposals is a method in which either a fixed--price or cost-reimbursement ~~type~~ contract is awarded. ~~Proposals are generally~~ This method is used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method. ~~**DRAFTING NOTE: Federal**~~

~~**law does not require a competitive proposal unless the procurement is for over $250,000. The State/District may set a lower threshold for sealed bids and competitive proposals. The threshold established herein should be consistent with Policy 6320 - Purchasing.]**~~

If this method is used, the following requirement apply:

a. Requests for proposals ~~shall be publicized and~~ require public notice and must identify all evaluation factors and their relative importance. ~~Any response to the publicized requests for proposals shall be considered to the maximum extent practical.~~ To the maximum extent practicable, any proposals submitted in response to the public notice must be considered.

b. Proposals shall be solicited from an adequate number of sources.

c. The District ~~shall use its written method~~ must have written procedures for conducting technical and for making selections. ~~evaluations of the proposals received and for selecting recipients.~~

d. Contracts ~~shall~~must be awarded to the responsible ~~firm~~offeror whose proposal is most advantageous to the District considering price and other factors. ~~program, which price and other factors considered.~~

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby the competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where the price is not used as a selection factor, can only be used ~~in the procurement of~~ to procure A/E professional services. ~~It~~ The method cannot be used to purchase other ~~types of~~ services though A/E firms that are a potential source to perform the proposed effort.

3. **Noncompetitive Procurement**

Procurement by noncompetitive proposals ~~allows for solicitation of a proposal from only one source and~~ may be used only when one (1) or more of the following circumstances apply:

a. the aggregate amount of the procurement transaction does not exceed the micro-purchase threshold~~micro-purchases~~;

b. ~~the item is available only from~~ the procurement transaction can only be fulfilled by a single source;

c. the public exigency or emergency for the requirement will not permit a delay resulting from ~~publicizing~~ providing public notice of a competitive solicitation;

d. ~~the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District~~the District requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or~~;~~

e. after soliciting several ~~solicitation of a number of~~ sources, competition is determined to be inadequate.

Domestic Preference for Procurement

~~As appropriate and to the extent consistent with law, the District shall,~~ The District should, to the extent practicable and consistent with law,~~under a Federal award,~~ provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. Such requirements shall be included in all subawards, contract, ~~subawards including all contracts~~ and purchase orders for work or products under the Federal award.

Procurement of Recovered Materials

The District must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976, as amended, 42 U.S.C. 6962. These requirements include:

A. procuring only items designated in the guidelines of the Environmental Protection Agency ("EPA") at 40 C.F.R. part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000;

B. procuring solid waste management services in a manner that maximizes energy and resource recovery; and

C. establishing an affirmative procurement program for the procurement of recovered materials identified in the EPA guidelines.

The District should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable.

This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products.

Contract/Price Analysis

The District shall perform a cost or price analysis ~~in connection with every procurement action in excess of $250,000, including contract modifications.~~ sfor every procurement transaction, including contract modifications, in excess of the Simplified Acquisition Threshold (currently $250,000). The method and degree of analysis conducted depend on the facts surrounding the particular procurement transaction. For example, the District should consider potential workforce impacts in their analysis if the procurement transaction will displace public sector employees. However, as a starting point, the District must make independent estimates before receiving bids or proposals.

A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements. The District must not use the "cost plus a percentage of cost" and "percentage of construction costs" methods of contracting.

~~The method and degree of analysis are dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.~~ Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that the costs incurred or cost estimates included in negotiated prices would be allowable for the District according to cost principle requirements.

~~When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.~~

Time and Materials Contracts

The District uses a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. ~~Time and materials~~ A time-and-materials type contract means a contract whose cost to the District is the sum of~~:~~ the actual costs of materials~~,~~ and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

~~Since~~Because this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight ~~in order~~ to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Suspension and Debarment

The District will awards contracts only to responsible contractors ~~possessing~~that possess the ability to perform successfully under the terms and conditions of the proposed ~~procurement~~contract. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as ~~(~~1) contractor integrity; (2) ~~compliance with~~ public policy; ~~(~~3) ~~record of past performance; and (4) financial and technical resources.~~compliance; 4) proper classification of employees; 5) record of past performance and 6) financial and technical resources.

~~The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 C.F.R. Part 180.~~

~~Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. Chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (2 C.F.R. Part 180 Subpart G)~~

~~Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. Chapter 1). A person so excluded is debarred. (2 C.F.R. Part 180 Subpart H)~~

The District shall not subcontract with or award subgrants to any person or company who is debarred or suspended. For contracts over $25,000, the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors, at www.sam.gov; collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor. (2 C.F.R. Part 180 Subpart C)

Bid Protest

The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the ~~awarding~~ agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals ("RFPs") or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Office of the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest~~,~~ or failure to file a formal written protest within the time prescribed~~,~~ shall constitute a waiver of proceedings.

Maintenance of Procurement Records

The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Records Retention

The District must retain all Federal award records for three (3) years from the date of submission of the final financial report, or as otherwise required pursuant to the Board-adopted records retention schedule, whichever is longer. For awards that are renewed quarterly or annually, the District must retain records for three (3) years from the date of submission of the quarterly or annual financial report, respectively, or as otherwise required pursuant to the Board-adopted records retention schedule, if longer. Records to be retained include, but are not limited to, financial records, supporting documentation, and statistical records. Other records retention requirements shall be in accordance with 2 C.F.R. 200.334 and the Board-adopted records retention schedule.

The District must collect, transmit, and store Federal award information in an open file, non-licensed, and machine-readable formats. The District may substitute electronic versions of original paper records through duplication or other forms of electronic conversion, provided that the procedures are subject to periodic quality control reviews. Quality control reviews must ensure that electronic conversion procedures provide safeguards against the alteration of records and assurance that records remain in a format that is readable by a computer system.

Revised 9/25/19
Revised 2/17/21

Legal	2 C.F.R. 200.317 - .326
	Appendix II to Part 200
	2 C.F.R. 200.334-200.336
	2 C.F.R. 200.520

Last Modified by Ellen Suckow on December 31, 2024

Book	Policy Manual
Section	Second Reading by Board
Title	DISPOSITION OF PERSONAL PROPERTY
Code	po7310
Status	Second Reading
Adopted	May 25, 2016
Last Revised	December 2, 2021

7310 - **DISPOSITION OF PERSONAL PROPERTY**

The Board requires the Superintendent to review the personal property of the District periodically and to dispose of that material and equipment which is no longer usable in accordance with the terms of this policy.

The disposition of real property is governed by Policy 7300 - Disposition of Real Property.

"Personal property" means property other than real property. It may be tangible, having physical existence, such as vehicles, equipment, or instructional materials or intangible, such as intellectual property.

"Real property" means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment.

A. **Instructional Material**

The District shall review instructional materials (i.e., textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

1. concepts or content that do not support the current goals of the curriculum;
2. information that may not be current, or
3. worn beyond salvage.

B. **Equipment**

For purposes of this policy, equipment shall mean tangible personal property (including information technology systems), a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, having a useful life of more than one (1) year, and a per-unit cost that equals or exceeds $______5,000 **( )** to replace **(X)** as a single unit ~~**[END OF OPTIONS]**~~ and does not lose its identity when incorporated into a more complex unit.

The District shall inspect ~~any and all District~~ the equipment used in the educational program ~~and other equipment owned by the District~~ periodically to determine the condition and usability of such equipment in the current educational program. Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

1. repair parts for the equipment no longer readily available;

2. repair records indicate the equipment has no usable life remaining;

3. obsolete and/~~-~~no longer contributing to the educational program~~ or in use for other operational purposes~~;

4. some potential for sale at a school auction; or

5. creates a safety or environmental hazard.

C. **Disposition**

The Superintendent is authorized to dispose of obsolete instructional and other property by selling it to the highest bidder, by donation to appropriate parties, or by proper waste removal in compliance with 2 C.F.R. 200.313(e) and 200.314. Disposal of surplus property purchased with Federal funds shall be disposed of in accordance with Federal guidelines.

When there is a residual inventory of unused supplies exceeding $10,000 in aggregate value at the end of the period of performance and the supplies are not needed for any other Federal award, the District may retain or sell the unused supplies. Unused supplies means supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies. The Federal agency or pass-through entity may be entitled to compensation in an amount prescribed in 2 C.F.R. 200.314.

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal ~~awarding~~ agency, the District shall request disposition instructions from the Federal ~~awarding~~ agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made in accordance with disposition instructions of the Federal ~~awarding~~ agency.

~~Items of equipment with a current per-unit fair market value of $5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency.~~

Except as provided in §200.313~~2~~ Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current ~~per-unit~~ fair market value in excess of $~~5~~10,000 (per unit) may be retained by the non-Federal entity or sold. The Federal ~~awarding~~ agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale ~~by the Federal awarding agency's percentage of participation in the cost of the original purchase~~. If the equipment is sold, the Federal ~~awarding~~ agency may permit the non-Federal entity to deduct and retain from the Federal share $~~500~~1,000 or ten percent (10%) of the proceeds, whichever is less, to cover expenses associated with the selling and handling of the equipment.~~for its selling and handling expenses.~~

The District may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the District shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

When included in the terms and conditions of the Federal award, the Federal agency may permit the District to retain equipment, or authorize the Wisconsin Department of Public Instruction (DPI) to permit the District to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

Revised 5/24/17
Revised 11/20/19

Legal	2 C.F.R. 200.313, 200.314
	120.10(12), Wis. Stats.
	120.13(19m), Wis. Stats.

Last Modified by Ellen Suckow on December 31, 2024

Book	Policy Manual
Section	Second Reading by Board
Title	PROPERTY INVENTORY
Code	po7450
Status	Second Reading
Adopted	May 25, 2016
Last Revised	January 31, 2022

7450 - **PROPERTY INVENTORY**

As steward of this District's property, the Board recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The Board shall~~: Neola give the following two options, neither of which match what we had (pink here), but we were closest to Option 2. conduct a complete inventory of all District-owned equipment and supplies, including computing devices, that meet the fixed asset capitalization threshold annually.~~

~~**[OPTION 1]**~~

~~**( )** conduct a complete inventory of all District-owned equipment and supplies, including computing devices~~

~~**( )** annually.~~

~~**( )** every ________ years. **[Drafting Note: Insert the frequency with which the District completes its physical inventory. Federal regulations require non-Federal entities to complete a physical inventory at least once every two (2) years. As long as the District meets the minimum frequency, the District may choose to design the inventory so that it coincides with other events, including property insurance renewals or any applicable GAAP reporting requirements.]**~~

~~**( )** at such intervals as will coincide with property insurance renewal.~~

~~**( )** and Generally Accepted Accounting Principles (GAAP) reporting requirements.~~

~~**[END OF OPTION 1]**~~

~~**[OPTION 2]**~~

(X) maintain a continuous inventory of all District-owned equipment and supplies, including computing devices.

~~**[END OF OPTION 2]**~~

~~The inventory accounting process will meet the Generally Accepted Accounting Principles (GAAP) reporting requirements.~~

~~For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.~~ For purposes of this policy, equipment shall mean tangible personal property (including information technology systems), a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, having a useful life of more than one (1) year and a per-unit cost that equals or exceeds $_____5,000 ~~**[ENTER AMOUNT]**~~, ~~**( )** to replace~~ **(**X **)** as a single unit ~~**[END OF OPTION]**~~ and does not lose its identity when incorporated into a more complex unit. When defining supplies for inventory purposes, no items will be counted whose total value is less than $_______5,000. ~~**[ENTER AMOUNT]**~~. ~~**[DRAFTING NOTE: The Federal regulation (2**~~

~~**C.F.R. 200.439) allows for a $10,000 threshold. Capital expenditures with a unit cost of $10,000 or more require prior written approval of the Federal agency or pass-through entity such as the Department of Public Instruction (DPI).]**~~

Capital assets include equipment as well as the following:

A. land, buildings (facilities), and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases;

B. additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

Capital expenditures, which are expenditures for capital assets, require prior approval in order to be allowable in certain situations. General-purpose equipment, buildings, and land, as well as improvements to land, buildings, or equipment which materially increase their value or useful life, are unallowable as direct charges unless the Federal awarding agency or pass-through entity provides prior approval. Whereas capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of $5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

When defining computing devices for inventory purposes, no items will be counted whose total acquisition cost is less than $5,000.

"Computing devices" are machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories for printing, transmitting and receiving, or storing electronic information. Examples of computing devices include laptops, smartphones, tablets, etc. Computing devices are classified as equipment if their acquisition cost meets the above-mentioned equipment threshold. Computing devices that do not meet the acquisition cost threshold are considered supplies. Regardless of whether a computing device is classified as equipment or supply, it must be counted during the inventory.

It shall be the duty of the Business Office to ensure that inventories are recorded systematically and accurately and property records of equipment are updated and adjusted annually by reference to purchase orders and withdrawal reports.

Major items of equipment shall be subject to annual spot check inventory to determine loss, mislocation, or depreciation; any major loss shall be reported to the Board.

The District shall maintain a system of property records which shall show, as appropriate to the item recorded, the:

A. description of the property;

B. serial number or other identification number;

C. source of funding for the property;

D. acquisition date;

E. acquisition cost;

F. percentage of Federal participation in the project costs for the Federal award under which the property was acquired;

G. location;

H. condition of the property;

I. ultimate disposition data including the date of disposal and sales price;

J. manufacturer.

The District is responsible for maintaining and updating property records when there is a change in the status of the property.

Equipment and computing devices acquired in whole or in part under a Federal award will vest upon acquisition to the District, subject to the following conditions:

A. The equipment shall be used for the authorized purposes of the award project during the period of performance or until the equipment is no longer needed for the purposes of the project.~~The property shall be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award.~~

   1. ~~When no longer needed for the original program or project, the property may be used in other activities in the following order of priority: (1) activities under a Federal award from the Federal awarding agency which funded the original program or project; then (2) activities under Federal awards from other Federal awarding agencies.~~

   2. ~~During the time that property is used on the project or program for which it was acquired, the District must also make the property available for use on other projects or programs currently or previously supported by the Federal program, provided that the use will not interfere with the work on the original project or program.~~

B. While the equipment is being used for the originally-authorized purpose, the District (or subrecipient) must not dispose of or encumber its title or other interests without the approval of the Federal agency or pass-through entity.~~The property shall not be encumbered without the approval of the Federal awarding agency or the pass-through entity.~~

C. ~~The equipment may only be used and disposed of in accordance with the provisions of the Federal agency or the pass-through entity and Policy 7300 – Disposition of Real Property/Personal Property and Policy 7310 – Disposition of Surplus Property **( )**, and AG 7310 – Disposal of Nonfixed Asset Property **[END OF OPTION]**.The property may only be used and disposed of in accordance with the provisions of the Federal awarding agency or the pass-through entity and Policy 7300 and Policy 7310 and AG 7310.~~

D. The District must use equipment for the project or program for which it was acquired and for as long as needed, whether or not the project or program continues to be supported by the Federal award. The District must not encumber the equipment without prior approval of the Federal agency or pass-through entity.~~Property records shall be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), title entity, acquisition date, cost of the property, percentage of Federal participation in the project costs for the award under which the property was acquired, the location, use, and condition of the property, and ultimate disposition data, including date of disposal and sale price of the property, in accordance with this policy.~~

E. When no longer needed for the original project or program, the equipment may be used in other activities in the following order of priority:~~A physical inventory of the property must be taken and results reconciled with property records at least once every two (2) years, in accordance with this policy.~~

   1. activities under other Federal awards from the Federal agency that funded the original program or project; then

   2. activities under Federal awards from other Federal agencies. These activities include consolidated equipment for information technology systems.

F. During the time that equipment is used on the project or program for which it was acquired, the District must also make the equipment available for use on other programs or projects supported by the Federal Government, provided that such use will not interfere with the purpose for which it was originally acquired. First preference for other use of the equipment must be given to other programs or projects supported by the Federal agency that financed the equipment. Second preference must be given to programs or projects under Federal awards from other Federal agencies. Use for non-Federally funded projects is also permissible, provided such use will not interfere with the purpose for which it was originally acquired. The District should consider charging user fees as appropriate. If the District does use equipment to earn program income, it must not charge a fee that is less than a private company would charge for similar services unless specifically authorized by Federal statute.~~A control system shall be developed to provide adequate safeguards to prevent loss, damage, or theft of the property. Any such loss, damage, or theft shall be investigated.~~

G. When acquiring replacement equipment, the District may either trade-in or sell the equipment and use the proceeds to offset the cost of the replacement equipment.~~Adequate maintenance procedures shall be implemented to keep the property in good condition.~~

H. Property records shall be maintained that include a description of the equipment, a serial number or other identification number, the source of funding for the equipment (including the Federal Award Identification Number ("FAIN")), title holder, acquisition date, cost of the property, percentage of Federal agency contribution towards the original purchase, the location, use, and condition of the property, and ultimate disposition data, including date of disposal and sale price of the property.~~Proper sales procedures shall be established to ensure the highest possible return in the event the District is authorized or required to sell the equipment/property.~~

I. A physical inventory of the property must be conducted and results reconciled with property records at least once every two (2) years.~~When original or replacement equipment acquired under a Federal award is no longer needed for the original project/program or for activities currently or previously supported by a Federal awarding agency, and except as otherwise provided by Federal statutes, regulations, or Federal awarding agency disposition instructions, the District shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment shall be made in accordance with the provisions of 2 C.F.R. 200.313.~~

J. A control system shall be in place to provide safeguards for preventing loss, damage, or theft of the property. Any such loss, damage, or theft of the property must be investigated. The District must notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

K. Regular maintenance procedures shall be implemented to keep the property in proper working condition.

L. Proper sales procedures shall be established to ensure the highest possible return in the event the District is authorized or required to sell the equipment/property.

M. When equipment acquired under a Federal award is no longer needed for the original project/program or for activities currently or previously supported by a Federal agency, the District shall request disposition instructions from the Federal agency or the pass-through entity if required by the terms and conditions of the Federal award. Disposition of the equipment shall be made in accordance with the provisions of 2 C.F.R. 200.313.

Revised 5/24/17

Legal 2 C.F.R. 200.313

Last Modified by Ellen Suckow on December 31, 2024

Book	Policy Manual
Section	Second Reading by Board
Title	TRANSPORTATION BY PRIVATE VEHICLE FOR DISTRICT-SPONSORED ACTIVITIES OR TRIPS
Code	po8660
Status	Second Reading
Adopted	May 25, 2016
Last Revised	January 31, 2022

8660 - **TRANSPORTATION BY PRIVATE VEHICLE FOR DISTRICT-SPONSORED ACTIVITIES OR TRIPS**

When the Board provides transportation for District-sponsored activities or District-sponsored trips, students are expected to use such transportation for the duration of the activity or trip.

[X] Parents, including Board employees, may transport their own child for District-sponsored activities or trips when the District's procedures for notification are followed and authorization for private vehicle transportation is issued. Otherwise, the Board does not allow the transportation of students in a private vehicle for District-sponsored activities or trips **(X)** unless authorized by the ~~District Administrator~~Superintendent ~~**[END OF OPTION]**~~.

~~The Board authorizes the transportation by private vehicle of students of the District in a vehicle transporting nine (9) or fewer passengers in addition to the operator unless emergency permission to use a larger capacity vehicle is obtained, in writing, from the Wisconsin Department of Transportation.~~

~~Any transportation of students in a private vehicle must be approved in advance by the Principal.~~

~~The parent of the participating student will be given, on request, the name of the driver and the description of the vehicle.~~

~~A person may be approved for the transportation of students in a private vehicle if the person is an employee of this Board, an approved volunteer, and/or the parent of a student enrolled in this District, and the person is also the holder of a currently valid license to operate a motor vehicle in the State of Wisconsin, is at least eighteen (18) years of age, physically capable of operating a vehicle, including use of both hands and foot required to operate the vehicle or has medical certification or has such requirement waived by the Board upon proof of a modified vehicle and Department of Transportation driving test completion.~~

~~Any person otherwise qualified to transport students shall agree not to carry a concealed weapon while transporting students, other than the person's own children, even if they are a holder of a concealed carry permit. This does not apply to law enforcement personnel.~~
~~Any private vehicle used for the transportation of students must be owned or leased by the approved driver or the spouse of the approved driver and must conform to registration requirements of the State.~~

~~The responsibility of professional staff members for the discipline and control of students will extend to their transportation of students in a private vehicle. Drivers who are not professional staff members are requested to report student misconduct to the Principal.~~

~~Expenses incurred by drivers of private vehicles in the course of transporting students may be reimbursed by the Board at the approved mileage rate and upon presentation of evidence of costs for tolls and parking fees.~~

Revised 11/20/19
Revised 2/1/21

T.C. 1/31/22

Legal	121.52, 121.53, Wis. Stats.
Cross References	ag8660 - STAFF/PARENT TRANSPORTING STUDENTS BY PRIVATE VEHICLE

8660 F1 Driver Record Check Authorization Form.pdf (156 KB)

Last Modified by Ellen Suckow on December 31, 2024

Tess O'Brien-Heinzen · January 13, 2025

Important Title IX Legal Update

Legal Updates (https://law-rll.com/category/legal-updates/)

Kentucky Federal District Court Opinion

On January 9, 2025, a federal district court in Kentucky struck down the 2024 Title IX regulations nationwide. State of Tennessee et. al., v. Michael Cardona, et. al., Case: 2:24-cv-00072-DCR-CJS(E.D. Ky. Jan. 9, 2025). Specifically, the Kentucky court held that the U.S. Department of Education (DOE) exceeded its authority, engaged in arbitrary and capricious agency action, and violated constitutional free speech protections by expanding the definition of discrimination on the basis of sex to include gender identity and requiring school officials and employees to use "names and pronouns associated with a student's asserted gender identity." The Kentucky court utilized the legal remedy of "vacatur" to permanently set aside the 2024 regulations, barring reversal by an appellate court.

What the Kentucky Decision Means For Wisconsin School Districts

In light of Wisconsin's pupil nondiscrimination law and the Seventh Circuit Court of Appeals' prior decisions related to gender identity and students' rights under Title IX, the Kentucky decision means little more than a procedural shift and a return to the grievance procedures under the 2020 regulations.

Wisconsin's pupil nondiscrimination law (Wis. Stat. § 118.13) continues to prohibit harassment on the basis of sexual orientation within Wisconsin educational institutions and Seventh Circuit Court of Appeals' opinions including Whitaker v. Kenosha Unified School District and A.C. v. Metropolitan School District of Martinsville, andprohibit discrimination on the basis of gender identity within the same. In the 2017 Whitaker decision, the Seventh Circuit held that "[a] policy that requires an individual to use a bathroom that does not conform with his or her gender identity punishes that individual for his or her gender non-conformance, which in turn violates Title IX." In 2023, in A.C. v. Metro, a case involving three transgender students, the Seventh Circuit confirmed its prior holding, stating, "Whitaker has been the governing decision in our circuit since 2017, and the school districts have not identified any substantial injuries it has caused."

Return to 2020 Regulations

In July 2024, when a Kansas court enjoined the DOE from implementing the regulations in various states and in schools attended by the children of the members of Moms for Liberty and other named organizations, the DOE advised schools that were no longer subject to the 2024 Title IX regulations, to follow the 2020 Title IX regulations. The same directive will likely apply to school districts nationwide as a result of the Kentucky decision.

While we have not yet heard from the DOE, we are encouraging school districts to rely on policies adopted in compliance with the 2020 Title IX regulations. If desired, school districts could also include extended benefits from the 2024 Title IX regulations into old policies, such as protections for students experiencing pregnancy and students with disabilities.

Finally, to avoid confusion and loss of vested rights (if applicable), school districts should process complaints initiated before the Kentucky decision in accordance with the 2024 Title IX regulations or contact legal counsel for guidance.

Notable Differences in the 2020 and 2024 Title IX Regulations

In processing complaints under the 2020 Title IX regulations, school districts are reminded of the following notable differences in the 2020 Title IX regulations, as compared with the 2024 Title IX regulations:

- The definition of "sexual harassment" is narrower than "sex-based harassment." "Sexual harassment" is defined as:
  - Unwelcome conduct on the basis of sex that occurs in any education program or activity of the school in the U.S. that satisfies one or more of the following:
    - An employee of the institution conditioning the provision of an aid, benefit, or service of the institution on an individual's participation in unwelcome sexual conduct (quid pro quo); or
    - Unwelcome conduct determined by a reasonable person to be **so** severe, pervasive, and objectively offensive that it effectively denies a person equal access to the institution's education program or activity; or
    - Sexual assault, dating violence, domestic violence, or stalking (as defined by law).
- Title IX is only triggered when an employee has actual knowledgeof conduct that could constitute sexual harassment under Title IX in an "education program or activity" of the school. In that case, the school must respond promptly in a manner that is not deliberately indifferent.
- "Education program or activity" includes locations, events, or circumstances over which the school exercised substantial control over both the accused and the context in which the sexual harassment occurs.
- The grievance process is no longer triggered by an oral report but requires a formal written complaint filed by the alleged victim or the Title IX coordinator.
- The investigation, decision, appeal, and informal resolution once again must be siloed and conducted by different individuals.
- Formal complaints must be dismissed if the allegations 1) would not constitute sexual harassment as defined under Title IX even if proved; 2) did not occur within the College's program or activity; or 3) did not occur against a person in the United States.

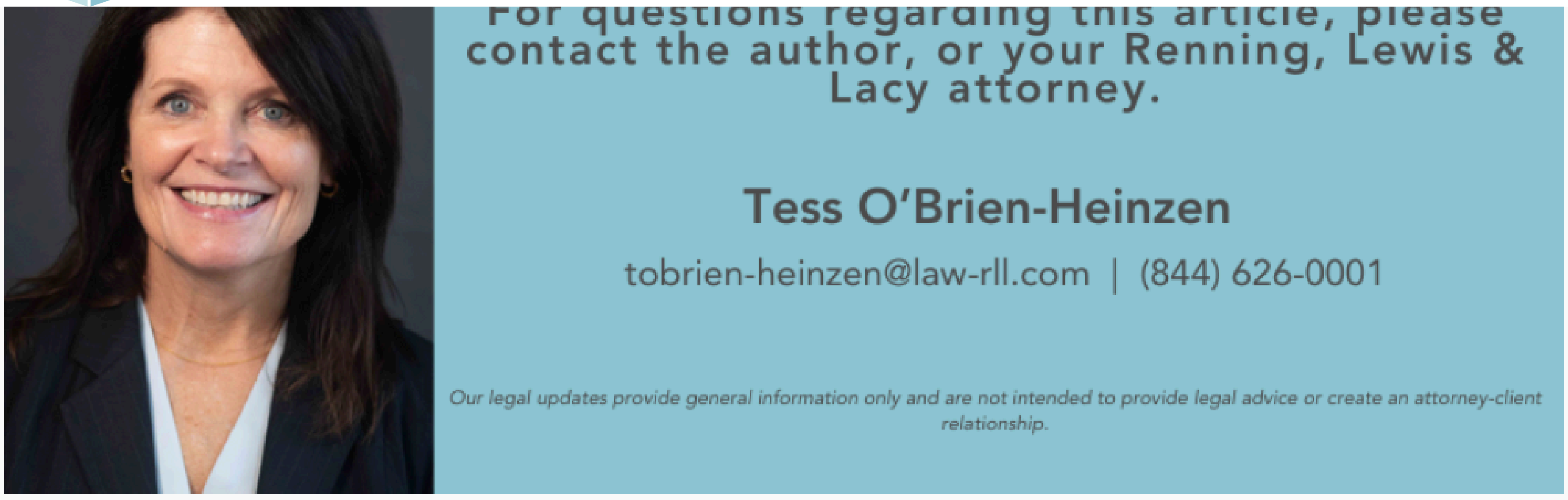
Notable Similarities in the 2020 and 2024 Title IX Regulations

School districts should also be assured that not everything has changed as a result of the Kentucky court decision. The school district's obligation remains to respond to reports of sexual harassment promptly and in a manner that is not deliberately indifferent. To this end, Title IX coordinators should:

- Contact the alleged victim to discuss the availability of supportive measures and consider the alleged victim's wishes with respect to supportive measures;
- Explain to the alleged victim how to file a complaint to initiate the grievance procedure;
- Ensure provision of desired supportive services that do not unreasonably burden any party.
- Ensure both parties are treated equally and apply a presumption that the accused is not responsible for the conduct until a determination is made following the grievance process.
- Use the preponderance of the evidence standard of proof for determining whether sex discrimination occurred, unless the clear and convincing evidence standard is used in other comparable proceedings.

Updated Training

In the near future, the attorneys at Renning, Lewis & Lacy, s.c., will be offering a refresher Title IX training to assist districts in reinstating the 2020 Title IX grievance process for all Title IX complaints. In addition, our attorneys are available to assist with questions, individualized training, and policy work.



NEXT

The U. S. Supreme Court Takes A Look At Diversity, Equity, And Inclusion (DEI)

(HTTPS://LAW-RLL.COM/SCOTUS_DIVERSITY-EQUITY-AND-INCLUSION/)

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Milwaukee Office

12040 W. Feerick St., Ste. F, Wauwatosa, WI 53222

(414) 800-8210 (tel:(414)800-8210)

Latest Legal Updates

Important Title IX Legal Update (https://law-rll.com/important-title-ix-legal-update/)
The U. S. Supreme Court Takes a Look at Diversity, Equity, and Inclusion (DEI) (https://law-rll.com/scotus_diversity-equity-and-inclusion/)
Say Hi to 2025 – Employment Law Issues to Watch in the New Year (https://law-rll.com/say-hi-to-2025-employment-law-issues-to-watch-in-the-new-year/)

D.C. Everest Area School District
6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Laticia Baudhuin, RD
Director of School Nutrition

MISSION STATEMENT
D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

Memorandum

To: DC Everest School Board

From: Laticia Baudhuin, Director of School Nutrition

Date: 1/7/2025

Re: SY 24-25 Administrative Review

The DC Everest School Nutrition Department received an Administrative Review (AR) during the first week of December. The AR is a comprehensive assessment by the U.S. Department of Agriculture (USDA) to evaluate each School Food Authorities' (SFA) compliance with federal and state nutrition program requirements. The Wisconsin School Nutrition Team, which is responsible for conducting these reviews, operates on a five-year review cycle. Our last review was completed in 2019.

During our AR, representatives from the Wisconsin Department of Public Instruction's School Nutrition Team evaluated the following programs:

- **National School Lunch Program (NSLP)**
- **School Breakfast Program (SBP)**
- **Wisconsin School Day Milk Program**

The key objectives of the AR are as follows:

1. **Determine Program Compliance**: Evaluate whether the SFA meets the program requirements established by the USDA and the State of Wisconsin.
2. **Provide Technical Assistance**: Offer guidance and support to improve the administration and performance of the nutrition programs.
3. **Secure Corrective Actions**: Identify areas requiring improvement and ensure that appropriate corrective actions are implemented. This may include assessing fiscal actions if applicable.

I would consider this a very successful review. While we did receive corrective actions from the DPI representatives, their overall assessment was that we run a smooth, successful, and most importantly to them, compliant program. They were quick to give accolades to our School Nutrition team members about their work and had lots of positive things to say about our students as well.

Administrative Review Report

D.C. Everest School District

Review Schedule:

Schedule Type	Start Date	End Date
Off-Site Review	10/10/2024	12/05/2024
On-Site Review	12/03/2024	12/05/2024
Site Selection Worksheet	10/10/2024	11/29/2024
Entrance Conference	12/03/2024	12/03/2024
Exit Conference	12/05/2024	12/05/2024

Commendations:

From Public Health Nutritionists:
Thank you to all staff at D.C. Everest School District for the warm welcome and cooperation during this Administrative Review (AR). Thank you to the Food Service Director and School Nutrition Supervisor for sending documentation ahead of the onsite visit in a timely manner and for the quick response to questions; this greatly expedited the AR. Everyone was very receptive to the reviewer'ssuggestions,and this was appreciated. Thank you for serving healthy, nutritious meals to your students!

From the Nutrition Program Consultants:
Our sincere thanks to the staff at D.C. Everest School District for your warm welcome. We appreciate the time and efforts spent preparing for and participating in the administrative review. We recognize and appreciate your willingness to continuously learn about the USDA School Meals Programs and be receptive to feedback and technical assistance. Thank you for providing documentation timely and for the quick response to questions.

A special thank you to the staff at all three schools we visited. We were impressed with how well all staff work as a team to maintain a quality lunch program. All three schools maintain a very clean and pleasant environment, had friendly smiles for the students, and greeted them by name. They very obviously take a lot of pride in their work! The cafeteria spaces were bright and welcoming, and we appreciated the quality and variety of the fruit and vegetable options. The student grown lettuce at the high school was delicious!

Awesome job and thank you for what you do for kids!

Recommendations:

The DPI School Nutrition webpage has helpful information regarding all school nutrition requirements. Most information is found in the Program Requirements section. In addition, the School Nutrition Training Webpage has an Online Learning Library and lists upcoming workshops.

Improve the quality of school meals and support your local community by incorporating farm to school (F2S) activities in school meal programs. Consider joining the WI Farm to School (F2S) Recognition Program. There are four levels of recognition with prizes given for each level of completion. Learn more and sign-up on the F2S webpage.

Administrative Review Report

D.C. Everest School District

Findings and Corrective Action:

Site Name		
Form Name	Certification and Benefit Issuance (100 - 121)	
Question #	113	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/03/2024 04:22 PM	**Finding 1**: Per disclosure requirements in CFR 245.6(i) and the Eligibility Manual, the SFA must have systems in place to limit number of authorized individuals who have access to the benefit issuance system. **Finding 2**: A disclosure agreement should be completed by non-foodservice staff receiving student eligibility information. **Corrective Action 1**: Review who within the district has access to the benefit issuance system. Determine who has a "legitimate need to know" and upload in SNACS the final list of individuals who will maintain access. **Corrective Action 2**: Provide a statement in SNACS indicating that applicable staff have signed Disclosure Agreements. Signed agreements will be maintained on site.
Site Name		
Form Name	Maintenance of Non-Profit School Food Service Account (700 - 705, 777)	
Question #	777	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/03/2024 04:39 PM	**Finding:** SCA Funds were used for unallowable office supply expenses in the amount of $133.85. **Corrective Action:** Upload into SNACS a ledger entry showing the office supply charge removed from SCA ledger and $133.85 spent on an allowable SCA expense. CORRECTED ONSITE; NO FURTHER ACTION NEEDED
Site Name		
Form Name	Civil Rights (800 - 806)	
Question #	806	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	

Corrective Action History	Flagged 12/03/2024 04:45 PM	**Finding**: The correct USDA Civil Rights Training was not provided to all staff who interact with program participants including teachers or staff who administer breakfast in the classroom (FNS Instruction 113-1). **Corrective Action**: Provide the civil rights training to all staff that interact with program applicants. The training is located here: https://media.dpi.wi.gov/school-nutrition/civil-rights-training/story.html). Upload a document or sign in sheet with the names and dates the training was completed. It is recommended to add USDA Civil Rights training to the School District's online training platform.
Site Name		
Form Name	Certification and Benefit Issuance (124 - 142)	
Question #	126	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/04/2024 02:02 PM	**Finding**: The SFA did not process all household applications in compliance with 7 CFR 245.6(a). Two household's meal benefits were incorrectly calculated. Details and technical assistance were provided by the NPC. **Corrective Action:** Notify the households of the correct meal benefit, per program requirements. Upload a copy of the letter into SNACS notifying the household of the change in benefit. Provide a statement that the Benefit Issuance List will be updated 10 days after the family has been notified of the change. CORRECTED ONSITE; NO FURTHER ACTION NEEDED
Site Name		
Form Name	Certification and Benefit Issuance (124 - 142)	
Question #	127	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	CAP Submitted	
Corrective Action History	Flagged 12/03/2024 04:32 PM	**Finding**: Applications with a reported annual income were observed to be converted to a monthly income. Eligibility should be determined by the frequency listed on the application. Applications with more than one income frequency were observed to be annualized correctly. **Corrective Action:** Provide a statement of understanding that eligibility should be determined by the frequency listed on the application. CORRECTED ONSITE; NO FURTHER ACTION NEEDED

Administrative Review Report

D.C. Everest School District

Site Name		
Form Name	Civil Rights (809 - 810)	
Question #	810	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/03/2024 04:49 PM	**Finding**: The correct non-discrimination statement was not included on all program materials (Free/Reduced Price Eligibility Notification Letters, Direct Certification Notification Letters, Printed Menu - Shortened Statement) **Corrective Action**: Update program materials to include the correct non-discrimination statement. Upload into SNACS a copy of each of the items listed above.
Site Name		
Form Name	Food Safety & Buy American (1400 - 1403)	
Question #	1400	
TA Log #	TA Log# exists	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/04/2024 02:08 PM	**Finding 1:** Field Trip SOP was missing from the Food Safety Plans. This SOP (32) is found in the new **Site-Specific Food Safety Plan Template for Wisconsin School Food Authorities** - *Updated April 2024* **Finding 2:** Product is stored on the floor, therefore making proper cleaning and pest control difficult. **Corrective Action 1**: Add Field Trip SOP to the Food Safety Plans. Upload a copy of the SOP into SNACS. **Corrective Action 2**: Provide a statement that all products will be stored a minimum of 6 inches off the floor per the SFA's SOP.
Site Name	Rothschild Elementary	
Form Name	Meal Counting and Claiming - Day of Review (317-321)	
Question #	320	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/05/2024 10:11 AM	**Finding**: Meals for field trips are being counted using the order form and entered into the POS before the field trip. Meals must be counted as they are given to a student.

Administrative Review Report

D.C. Everest School District

		Corrective Action: Provide a statement describing how field trip meals will be counted as they are given to a student and entered into the POS after being properly counted.
Site Name	Rothschild Elementary	
Form Name	Meal Components and Quantities - Day of Review (400-408)	
Question #	401	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/05/2024 12:46 PM	**Finding:** Non-reimbursable meals served during lunch meal service. Under Offer Versus Serve, 7 CFR 210.10(e) , students must select ½ cup fruit, vegetable or combination for a reimbursable meal . Three non-reimbursable meals were observed at Rothschild Elementary School during lunch meal service on December 5, 2024. The meals did not contain the required ½ cup fruit, vegetable, or combination. **Corrective Action**: Submit a statement which indicates understanding that under Offer versus Serve students must select three full components, one of which is ½ cup fruit, vegetable, or combination. Additionally, in this statement explain how this error will be corrected and avoided in the future.
Site Name	D.C. Everest Middle School	
Form Name	Meal Components and Quantities - Day of Review (400-408)	
Question #	401	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/03/2024 01:11 PM	**Finding:** Non-reimbursable meals served during lunch meal service. Under Offer Versus Serve, 7 CFR 210.10(e) , students must select ½ cup fruit, vegetable or combination for a reimbursable meal . Nine non-reimbursable meals were observed at D.C. Everest Middle School during lunch meal service on December 3, 2024. The meals did not contain the required ½ cup fruit, vegetable, or combination.

		Corrective Action: Submit a statement which indicates understanding that under Offer versus Serve, students must select three full components, one of which is ½ cup fruit, vegetable, or combination. Additionally, in this statement explain how this error will be corrected and avoided in the future.
Site Name	D.C. Everest Senior High	
Form Name	Meal Components and Quantities - Day of Review (400-408)	
Question #	404	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/04/2024 01:24 PM	**Finding:** Missing salad bar signage and portion size studies. Per 7 CFR 210.10(a)(2) schools must identify, near or at the beginning of the serving lines, the food items that constitute the unit-priced reimbursable school meals. D.C. Everest Senior High School offers a self-service salad bar without portion-measuring utensils or signage to demonstrate proper portion sizes. Salad bar signage templates are available on the DPI Signage page and may be used if desired. (https://dpi.wi.gov/school-nutrition/program-requirements/menu-planning/signage). Additionally, no portion size studies had been conducted to determine the portion size needed for items that do not fit nicely into a portion-measuring utensil, such as celery sticks and cherry tomatoes. Procedures for conducting a portion size study can be found on the DPI Menu Planning webpage (https://dpi.wi.gov/school-nutrition/program-requirements/menu-planning). **Corrective action**: Upload a photo of posted salad bar signage as well as documentation of the portion size studies for celery sticks and cherry tomatoes into SNACS.
Site Name	Rothschild Elementary	
Form Name	Meal Components and Quantities - Day of Review (400-408)	
Question #	404	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/05/2024 12:11 PM	**Finding**: Missing salad bar signage and portion size studies.

		Per 7 CFR 210.10(a)(2) schools must identify, near or at the beginning of the serving line(s), the food items that constitute the unit-priced reimbursable school meal(s). Rothschild Elementary School offers a self-service salad bar without portion-measuring utensils or signage to demonstrate proper portion sizes. Salad bar signage templates are available on the DPI Signage page and may be used if desired (https://dpi.wi.gov/school-nutrition/program-requirements/menu-planning/signage). Additionally, no portion size studies had been conducted to determine the portion size needed for items that do not fit nicely into a portion-measuring utensil, such as fresh broccoli and bell peppers. Procedures for conducting a portion size study can be found on the DPI Menu Planning webpage (https://dpi.wi.gov/school-nutrition/program-requirements/menu-planning/signage). **Corrective action**: Upload a photo of posted salad bar signage as well as documentation of the portion size studies for fresh broccoli and bell peppers into SNACS.
Site Name	D.C. Everest Middle School	
Form Name	Meal Components and Quantities - Day of Review (400-408)	
Question #	404	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/03/2024 01:35 PM	**Finding**: Missing salad bar signage and portion size studies. Per 7 CFR 210.10(a)(2) schools must identify, near or at the beginning of the serving line(s), the food items that constitute the unit-priced reimbursable school meal(s). D.C. Everest Middle School offers a self-service salad bar without portion-measuring utensils or signage to demonstrate proper portion sizes. Salad bar signage templates are available on the DPI Signage page and may be used if desired (https://dpi.wi.gov/school-nutrition/program-requirements/menu-planning/signage). Additionally, no portion size studies had been conducted to determine the portion size needed for items that do not fit nicely into a portion-measuring utensil, such as carrots and cucumbers. Procedures for conducting a portion size study can be found on the DPI Menu Planning webpage (https://dpi.wi.gov/school-nutrition/program-requirements/menu-planning/signage). **Corrective action**: Upload a photo of posted salad bar

		signage as well as documentation of the portion size studies for carrots and cucumber slices into SNACS.
Site Name	Rothschild Elementary	
Form Name	Meal Components and Quantities - Review Period (409-412, 430-437)	
Question #	410	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/05/2024 10:24 AM	**Finding**: Daily vegetable shortage at lunch for the K-5 age/grade group during the week of review. Per 7 CFR 210.10(c) , the daily minimum requirement for K-5 age/grade group is 3/4 cup. The following represents the planned portion sizes at Rothschild Elementary on Friday, November 15, 2024: -Steamed Peas (1/4 cup) -Tossed Salad (1/2 cup of romaine) - Leafy greens credit as half of the volume measured; one half-cup of romaine credits at 1/4 cup of dark green vegetable. Repeat daily vegetable shortages or violations at lunch during subsequent Administrative Reviews may be subject to fiscal action. **Corrective Action** : Submit a statement describing how the daily minimum requirement for vegetables will be met for lunch during the day containing the shortage (e.g. portion sizes increased or decreased, additional menu items, product replacements, etc.).
Site Name	D.C. Everest Middle School	
Form Name	Smart Snacks (1104 - 1107)	
Question #	1105	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	CAP Submitted	
Corrective Action History	Flagged 12/03/2024 12:49 PM	**Finding:** Smart Snacks Non-Compliant Food Sale (General Standards). Per 7CFR 210.11(c) , all competitive food sold to students on the school campus during the school day must meet specific nutrition standards. A food must be a whole grain-rich product; have a fruit, vegetable, dairy product, or protein

		food as the first ingredient; or be a combination food with at least ¼ cup fruit and/or vegetable. The Minute Maid Frozen Lemonade does not meet the Smart Snacks general standards; the first ingredient listed on the nutrition facts label of Minute Maid Frozen Lemonade is water, followed by sugar. **Corrective Action**: Remove Minute Maid Frozen Lemonade from inventory. Submit a statement into SNACS when this is completed.
	CAP Submitted Kelli Oligney 12/06/2024 01:14 PM	Frozen Minute Maid Lemonade has been removed from inventory.
Site Name	D.C. Everest Middle School	
Form Name	Water (1300)	
Question #	1300	
TA Log #	No TA Log# found	
Due Date		
Corrective Action Status	Flagged	
Corrective Action History	Flagged 12/03/2024 04:58 PM	**Finding:** Free, potable water was not accessible to students during breakfast and/or lunch meal service (7 CFR 220.8 and 7 CFR 210.10). DPI observed a dirty mop bucket partially blocking the water fountains in the cafeteria. In addition, the water fountains were dirty. Fountains that are not properly maintained become breeding grounds for pathogens, creating a health risk. **Corrective Action**: Upload into SNACS a photo of the cleaned water fountains.

Technical Assistance:

Comments
During the week of review, it appeared as though only one milk type (1% white) was offered to students on 11/13 at breakfast, because no skim chocolate milk was recorded on the production record. After discussion with the kitchen coordinator, there was a misunderstanding that the milk variety must be documented even if students did not select the chocolate milk offered. The breakfast menu on this day was cereal, where all students selected white milk (even though chocolate milk was available). TA was provided that each milk type offered must be documented on the production record regardless of if students select it.

Comments
Procurement for the Construction Project at the Senior High School to remodel the serving area was reviewed by NPCs and Procurement Specialists. It was determined that procurement regulations were followed, and all costs were allowable expenses to the nonprofit foodservice account.

Administrative Review Report

D.C. Everest School District

Comments

At Rothschild Elementary, it was observed that students were only seated for 11-14 minutes after receiving their meal and they appeared very rushed to eat. Wellness Policy 8510, under Standards and Guidelines for School Meals, states *the district is committed to ensuring that students are provided at least ten (10) minutes to eat breakfast and at least twenty (20) minutes to eat lunch after being seated*. This guideline follows recommendations from the USDA and Centers for Disease Control. It is recommended that strategies to increase seat time be explored. The most successful strategy seen at other schools is to have recess before lunch. Another strategy is to have children remain for a 20-minute seat time before going outside. More strategies and benefits are found at https://www.cdc.gov/healthy-schools/media/pdfs/310518-A_FS_SchoolLunchUpdate_508.pdf.

Comments

Universal Free Breakfast is a model in which breakfast is free for all children but claimed in the Free/Reduced/Paid categories. Absorbing the cost of paid breakfast is an allowable expense to the nonprofit foodservice account. Universal free breakfast can be beneficial for schools with a higher Free and Reduced-Price percentage. For more information on Universal Free Breakfast or Community Eligibility Provision (where all meals are free for all students) see the DPI School Nutrition Webpage.

Comments

The USDA does not require a specific form for requesting meal modifications; however, the DPI form is recommended. Whichever form is used, it must include the USDA required information to ensure the child receives a safe meal:

1. Disability as it relates to the diet
2. Foods to be omitted
3. Foods to be substituted
4. Signed by a state authorized medical authority (provider who is able to write prescriptions in Wisconsin) or a Registered Dietitian.

Comments

A sharing table is a designated table or container for food and beverage items that students do not intend to consume. It is intended to reduce food waste in the child nutrition programs (CNP).

Food on a sharing table may be given to students during the same meal period, later during the school day, or during a subsequent school day. Food on a sharing table may not be consumed by adults. Food may also be returned to the kitchen and re-served in CNP during another meal service (non-TCS items only), or food may be donated to a non-profit organization.

Only unopened, pre-packaged items and whole fruits or vegetables are allowed on the sharing table. Whole fruits and vegetables with edible peels must be washed and wrapped. Time and Temperature Controlled for Safety (TCS) foods are not allowed.

It is recommended that the legal entity (e.g., school board, administrator) should state, in writing, that sharing tables are allowed at specified schools, and that they accept liability in the event of foodborne illness or injury. In addition, parents and guardians should be informed in writing of the SFA's sharing table policy so they can discuss with their children. Of particular importance is communicating the potential risk for cross-contact of allergens on the table.

If the SFA decides to utilize a sharing table or container, the following is required:
A designated food handler or trained supervising adult must frequently monitor the sharing table, ensuring only allowable food items are shared and inspect food items for wholesomeness.
The table or container must be clearly labeled with its purpose and instructions.

Administrative Review Report

D.C. Everest School District

Food service must add the Sharing or No Thank You Tables Standard Operating Procedure to their food safety plan, which is found in the Sharing or No Thank You Tables Toolkit.

Comments

It is recommended to revise temperature logs to indicate the acceptable temperature range. In addition, add a space for corrective action should the temperatures fall out of range. Ensure employees are trained on the new forms and corrective action to take, if needed.

Comments

Verification results were entered in the wrong box on the Verification Collection Report. Technical assistance was provided and this was corrected on-site. No further action needed.

Comments

Per USDA Memo SP 40-2019 and its corresponding Q&A, pureed fruit that is included in a smoothie is credited as the volume when pureed, not the volume of whole fruit before being processed into a smoothie recipe. Thus, a yield study should be completed for any fruit that is credited toward the meal pattern.

For example, when 1 cup of canned pineapple is blended into a smoothie recipe, it may not credit as a full cup of fruit, but whatever the pureed volume result measures. In addition, all pureed fruit must be counted as juice.

The Offering Smoothies as Part of the Reimbursable Meal resource (https://fns-prod.azureedge.us/sites/default/files/resource-files/smoothies%20-guide.pdf) further describes how smoothies can be incorporated in a complete breakfast.

Comments

Production records are required to document that food meeting the meal pattern was served in the appropriate serving sizes.

Production records currently have all the requirements; however, the planned/actual quantity prepared in bulk units at breakfast is not recorded, and at lunch the number of individual servings planned is listed in this column. For example:

- 16 pounds of peas is the unit listed for actual number of servings prepared, when this is the appropriate unit to list in the bulk units column. In the actual number of servings prepared column, the number of 1/2 cup servings that are prepared from 16 pounds of peas should be indicated.
- The prepared/actual quantity prepared in bulk units column communicates how many cases, bags, pounds, or items are needed to prepare the planned number of portions. For example, if the plan is to serve 209 half cup servings of peas, 16 pounds should be documented in the prepared/actual quantity prepared in bulk units to communicate to production staff how many pounds they will need to get the planned number of servings.
- The unit to document leftovers is up to the discretion of the SFA and what makes sense for the production and forecasting; whether this is documented in bulk quantity, or the number of portions.
- Additionally, each menu item on the production record must indicate a recipe name/reference number or product name/number/description. For each product or food item, include brand name, accurate product number, recipe number, or form (canned, fresh, frozen/steamed, etc.). For example:
    - please indicate the product number for the mac and cheese listed on the production record.
    - For the chicken club wrap, a recipe number should be included in the menu item description for reference purposes during preparation.

Comments

Inform families where to find free summer meals outside of the community by sharing the following in an end of year newsletter and on the SFA website.

To find free summer meal locations:

- Call 211 to locate meals in the area
- Text ‘food’ (in English or Spanish) to 304-304

Comments

Policy 8500 and 8510 are currently receiving board approval. These policies are acceptable for SY 2024-25. For SY 2025-26, review NEOLA policies to ensure most current policy is in place.

Comments

The Application Packet and the Unpaid Meal Charges Policy can be distributed to families through the registration process or email as long as the SFA can ensure that every family receives the documents. It is not a requirement to mail paper documents.

Comments

When Infinite Campus extends benefits based on student address, please review the benefit extension and follow up with families for any extensions that appear questionable, to ensure the students live at the same address.

Comments

At DC Everest Middle School, it was observed that between lunches, there was no food service staff at the POS. Adults were entering their number into the POS, then leaving. It is recommended to assign a staff member to monitor the POS between lunches.

Comments

Per 7 CFR 210.21(d), SFAs must purchase, to the maximum extent practicable, domestic commodities or products. When purchasing a non-domestic item, SFAs must maintain documentation demonstrating the exception, except when the item purchased is found on the FAR at 48 CFR 25.104 when using an exception under paragraph (d)(5)(i).

The following products were identified in the SFA’s storage area as non-domestic and not documented:

- Pineapple Juice (Philippines)
- Broccoli (Mexico)

Comments

Production records are required to document that food meeting the meal pattern was served in the appropriate serving sizes.

Production records are currently missing a column to detail the planned/actual quantity prepared in bulk units. The prepared/actual quantity prepared in bulk units column communicates how many cases, bags, pounds, or items are needed to prepare the planned number of portions. For example, if the plan is to serve 48 half cup servings of baked beans, 2.5- #10 cans should be documented in the prepared/actual quantity prepared in bulk units to communicate to production staff how many cans they will need to get the planned number of servings.

The unit to document leftovers is up to the discretion of the SFA and what makes sense for the production and forecasting, whether this is documented in bulk quantity, or the number of portions.

D.C. Everest Area School District

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Phone 715-359-4221
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Dr. Kelley Strike
Assistant Superintendent of Operations

MISSION STATEMENT
D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Casey Nye, Superintendent
FROM: Dr. Kelley Strike, Assistant Superintendent of Operations
DATE: January 15, 2025
SUBJECT: 23-24 Financial Audit

School districts are required to complete an annual financial audit including any required state single audit. The Department of Public Instruction (DPI) has the statutory responsibility to prescribe financial and membership audit requirements. The department prepares an audit manual that any audit firm conducting a school district audit must follow. The manual outlines the types of checks and reviews the auditor must perform for each audit. D.C. Everest has a longtime relationship with Hawkins Ash CPAs to complete the district's annual financial audit.

The attached reports include the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, Wisconsin, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements as listed in the table of contents.

Audit findings include:

- Preparation of Annual Financial Report - This is a repeat finding and common across all school districts as school districts do not employ staff to internally prepare their own financial reports.
- Actual Expenditures Over Budget - This is a new finding. Although there was enough revenue to offset district expenses, the district did not amend the budget in accordance with expenditures which is required by state statute. In the future, the finance team will review our budget calculations throughout the year and formally amend the budget if necessary.

Recommendation:

It is recommended that the board accept these reports.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT

JUNE 30, 2024

D.C. EVEREST AREA SCHOOL DISTRICT
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Assistant Superintendent	Jeff Lindell

HAWKINS | ASH CPAs

INDEPENDENT AUDITORS' REPORT

To the Board of Education
D.C. Everest Area School District
Schofield, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, Wisconsin, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the D.C. Everest Area School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the D.C. Everest Area School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 D.C. Everest Area School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the D.C. Everest Area School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System pension schedules, Wisconsin Retirement System Local Retiree Life Insurance Fund schedules, and OPEB healthcare defined benefit plan schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the D.C. Everest Area School District's basic financial statements. The combining and individual nonmajor fund financial statements, schedule of charter school authorizer operating costs, schedule of expenditures of federal awards, and the schedule of state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of charter school authorizer operating costs, schedule of expenditures of federal awards, and the schedule of state financial assistance 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 December 6, 2024 on our consideration of the D.C. Everest Area 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 D.C. Everest Area School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin
December 6, 2024

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

MANAGEMENT'S DISCUSSION AND ANALYSIS

D.C. Everest Area School District
6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Chris Nichols
Director of Finance

MISSION STATEMENT
D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

Management's Discussion and Analysis

Fiscal Year Ending June 30, 2024

The following discussion and analysis pertain to the financial performance of the D.C. Everest Area School District for the fiscal year ending June 30, 2024. It should be reviewed alongside the District's accompanying financial statements.

This Management's Discussion and Analysis (MD&A) is a part of the Required Supplementary Information, as outlined in the Governmental Accounting Standards Board (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. The MD&A also includes a comparative analysis between the current fiscal year and the prior fiscal year, as required.

FINANCIAL HIGHLIGHTS

- Total governmental general revenues based on the Statement of Activities were $122,782,485 including $26,877,191 from property and other taxes and $58,379,739 from general state and federal aid. Total governmental activities expenditures were $99,763,890, including $47,926,940 for direct instruction.

- The District's financial status, per the Statement of Net Position, increased by $34,826,542.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements are comprised of **1)** district-wide financial statements, **2)** fund financial statements, and **3)** notes to the financial statements. In addition, other information supplemental to the basic financial statements is provided.

The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

- The ***Statement* of *Net Position and Statement* of *Activities*** provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information as well as information for the just-completed fiscal year.

- The remaining statements are ***fund financial statements*** that focus on individual parts of the District. Fund statements generally report operations in more detail than district-wide statement

The ***notes to the financial statements*** provide further explanation of some of the information in the statements. They also provide additional disclosures so statement users have a complete picture of the District's financial activities and position.

Required supplementary information further explains and supports the financial statements by including a comparison of the District's budget data for the year.

The major features of the District's financial statements, including the activities reported and the type of information contained, are shown in the following table.

	District-wide Statements	**Fund Financial Statements**	
		Governmental	Fiduciary
Scope	Entire district (except fiduciary funds)	Activities of the District for instruction, the support of instruction, special projects and revenue, debt service, food service, community education, and capital projects as needed.	Assets held by the District on behalf of someone else. Student and other organizations that have funds on deposit with the District are reported here.
Required financial statements	Statement of Net Assets Statement of Activities	Balance Sheet Statement of Revenue, Expenditure, and Change in Fund Balance	Statement of Fiduciary Net Assets Statement of Change in Fiduciary Net Assets
Basis of accounting and measurement focus	Accrual accounting Economic resources focus	Modified accrual accounting Current financial resources focus	Accrual accounting Economic resources focus
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, consumable assets and liabilities coming due during the year or soon thereafter. There are no capital assets included.	All assets and liabilities. These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenue for which 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 during the year or soon thereafter.	All additions and/or deductions during the year, regardless of when cash is received or paid.

DISTRICT-WIDE STATEMENTS

The district-wide statements report information about the District using accounting methods similar to those used by private-sector companies. The statement of activities reports all revenues and expenses used to support the District. The statement of net position reports all assets and liabilities available to support District activities. The two district-wide statements report the District's *net position* and how they have changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's overall financial position. Increases or decreases in the District's net position are one indicator of whether its financial position 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.

In the district-wide financial statements, the District's activities are reported as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation, support services, debt service, capital projects, food service, community programs, and administration. Property taxes and state school aid, finance most of these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Some funds are required by state law and by bond covenants. The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debt), or to show that it is properly using certain revenues (like capital project funds).

The District has two kinds of funds:

- ***Governmental funds*** *- Most* of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can readily be converted to cash flow in and out; (2) the balances left at year-end that are available for funding future basic services. Governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Governmental funds information does not report on long-term commitments as is reported on the district-wide statements.

- ***Fiduciary funds*** *- The* District serves as a trustee, or fiduciary, for various student organizations. The assets of these organizations belong to the organization and not the District. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes, and only by those to whom the assets belong. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS

The District as a Whole

Table 1 provides a summary of the District's net position for the year ending June 30, 2024, compared with the prior year. The District’s total assets and deferred outflows of resources were $243,554,334. The District’s total liabilities and deferred inflows of resources were $111,873,691. The District’s net position was $131,680,643. The District's combined net position increased by $34,826,542.

Table 1
D.C. Everest Area School District
Statement of Net Position

	Governmental Activities	
	As of June 30, 2023	As of June 30, 2024
Current and other assets	38,246,735	38,031,516
Capital assets	145,546,275	173,333,859
Deferred Outflow of Resources	49,532,283	32,188,959
Total Assets	233,325,293	243,554,334
Current liabilities	16,108,213	17,338,105
Long-Term liabilities	90,249,210	73,237,497
Deferred Inflow of Resources	30,113,771	21,298,089
Total Liabilities	136,471,194	111,873,691
Net assets		
Invested in capital assets, net of related debt	69,085,479	103,845,715
Restricted	4,940,542	7,631,916
Unrestricted	22,828,078	20,203,012
Total Net Assets	96,854,099	131,680,643
Increase (Decrease)		$ 34,826,542

Table 2 provides summarized operating results and their impact on net position. The District relies primarily on state and federal aid 43% and property taxes 20% of total revenues to fund governmental activities. These two funding sources make up 63% of the total revenues. All other revenues accounted for 37% of total revenue for the year.

The District’s total revenues were $134,590,432 for the year ending June 30, 2024.

The total cost of all programs and services was $99,763,890 The district experienced an increase in net position of $34,826,542. The District’s expenses are predominantly related to educating and caring for students. Those costs not directly related to instruction are incurred to support the instructional mission.

Table 2
D.C. Everest Area School District
Statement of Activities

	Governmental Activities	
	As of June 30, 2023	As of June 30, 2024
Revenues:		
Program Revenues		
Charges for Services	2,781,254	3,219,264
Grants and Contributions	8,113,576	8,588,683
General Revenues		
Property Taxes	29,172,059	26,877,191
State Aid - Formula Grants	53,420,627	58,379,739
Other	9,843,967	37,525,555
Total Revenues	103,331,483	134,590,432
Expenses:		
Instruction	49,184,154	47,926,940
Pupil and Instructional Services	9,501,631	9,081,463
Administration and Business	24,918,937	30,754,601
Interest and Other	2,529,788	2,396,337
Other Expenses	7,942,015	9,604,549
Total Expenses	94,076,525	99,763,890
Change in Accounting Principle		
Change in net assets		***34,826,542***

Net Cost of Governmental Activities.

Table 3 presents the cost of the major district 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 net cost of all governmental activities this year was $87,955,943.

Table 3
D.C. Everest Area School District
Net Cost of Government Activities

	Net Cost of Services 2023	Net Cost of Services 2024
Expenses		
Instruction	43,672,101	42,013,086
Pupil and Instructional Services	9,150,743	8,640,576
Administration and Business	21,143,095	26,766,367
Interest on Debt	2,529,788	2,396,337
Other	6,685,968	8,139,577
Total	83,181,695	87,955,943

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into three categories:

* Implementing budgets for specially funded projects, which include both federal and state grants.

* Increasing appropriations for significant unbudgeted costs.

* Reallocating the budget between functional lines.

The District prepares and reviews an interim budget in spring for the subsequent year. Consistent with current state statutes and regulations, an original budget is adopted in October following the determination of official enrollment and certification of general state aids. Generally, the original budget is not significantly modified.

The District's General Fund for 2023-24 showed an equity increase of $3,003, resulting in a fund balance of $20,431,261, 24.4% of revenues.

- Actual General Fund revenues, including fund 27 (less transfer), were $83,833,591.
- Actual General Fund expenditures, including fund 27 (less transfer), were $86,158,636.

The District's Total Governmental Fund for 2023-24 showed an equity decrease of $(438,107) resulting in a fund balance of $28,029,410.

- Actual Governmental Fund revenues and other financing sources were $134,588,612
- Actual Governmental Fund expenditures were $139,482,240.

The change to the total governmental fund balance was due to the following:

Table 4
D.C. Everest Area School District
Changes in Governmental Fund Balance

Fund	Fund Name	Increase (Decrease) in Fund Balance
10/27	General Fund	3,003
21	Special Revenue Fund	(18,053)
38	Non-Referendum Debt Service Fund	(25,300)
39	Referendum Debt Service Fund	60,708
46	Capital Improvement Trust Fund	473,487
49	Other Capital Projects Fund	(228,808)
50	Food Service Fund	(745,042)
80	Community Service Fund	41,899
	Total	(438,107)

Capital Assets

At the end of the fiscal year, the District had $225 million in a broad range of capital assets, including land, sites and improvements, buildings, and equipment. The total accumulated depreciation on these assets was $57 million

- Asset acquisitions during this fiscal year for governmental activities totaled $125,838,817.
- Asset deletions during this fiscal year for governmental activities totaled $93,725,704.
- The District recognized depreciation expense of $7,441,314 for Governmental Activities during this fiscal year.

Table 5
D.C. Everest Area School District
Capital Assets

	2023 Governmental Activities	2024 Governmental Activities
Land	835,973	835,973
Construction in Progress	97,918,494	36,305,903
Sites and Improvements	5,328,050	5,527,076
Buildings & Improvements	72,058,003	164,910,908
Equipment	16,901,081	17,574,854
Capital Assets	**193,041,601**	**225,154,714**
Accumulated Depreciation	(49,557,763)	(56,999,077)
Assts Less Depreciation	**143,483,838**	**168,155,637**

Long-Term Debt

At year-end, the District had $61,390,000 in general obligation debt. Additional information about the District's long-term liabilities is presented in the financial statements.

- The District retired $10,000,000 of outstanding general obligation bonds.

The debt of the District is secured by an irrepealable tax levy adopted by the School Board at the time of issuance. Wisconsin state statutes require that the first property tax receipts be segregated for annual debt service payments.

Factors Bearing on the District's Future

Currently known circumstances that will impact the district's financial status in the future are:

- In the 2023-24 school year, the district has levied to its maximum. This will make future school budgets more challenging if the State of Wisconsin continues to provide little or no funding increases.

- In the 2023-24 school year, total revenue limit student FTE decreased by 66 compared to the prior school year. This will impact future revenue limit capacity.

- With the most recent third Friday Head Count, the district had 409 student Open Enrollment (OE) in vs. 340 OE out for a positive number of 69. Open enrollment-in has continued to exceed open enrollment-out, which creates a positive funding source for the District.
- The district does not anticipate any significant labor negotiation issues. However, it is concerned with the tight labor pool and increased wage pressures.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances to demonstrate accountability for the money it receives.

If you have questions about this report or need additional financial information, contact Chris Nichols, Director of Finance, by mail at 6100 Alderson Street, Weston, WI, 54476, by phone at (715) 359-4221, ext. 1213, or by email at cnichols@dce.k12.wi.us

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

BASIC
FINANCIAL STATEMENTS

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

DISTRICT-WIDE
FINANCIAL STATEMENTS

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and investments	$ 27,322,671
Receivables	
Accounts	1,628,842
Taxes	7,362,353
Due from other governments	1,456,668
Prepaid expenses	260,982
Capital assets (net of accumulated depreciation and amortization)	
Capital assets not being depreciated	37,141,876
Capital assets being depreciated	131,013,761
Leased assets being amortized	4,744,023
SBITA assets being amortized	434,199
TOTAL ASSETS	211,365,375
DEFERRED OUTFLOWS OF RESOURCES	
Wisconsin Retirement System pension	28,882,268
Wisconsin Retirement System LRLIF	1,302,205
OPEB healthcare	2,004,486
TOTAL DEFERRED OUTFLOWS OF RESOURCES	32,188,959
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**243,554,334**
LIABILITIES	
Accounts payable	2,496,595
Self insurance claims payable	196,893
Accrued liabilities	
Payroll, payroll taxes, insurance	7,110,212
Interest	566,845
Due to other governments	582
Unearned revenue	197,824
Current portion of long-term obligations	6,769,154
Noncurrent portion of long-term obligations	73,237,497
TOTAL LIABILITIES	90,575,602
DEFERRED INFLOWS OF RESOURCES	
Revenue on refunding	2,480
Wisconsin Retirement System pension	18,293,749
Wisconsin Retirement System LRLIF	1,687,348
OPEB healthcare	1,314,512
TOTAL DEFERRED INFLOWS OF RESOURCES	21,298,089
NET POSITION	
Net investment in capital assets	103,845,715
Restricted for	
Special revenue	1,981,149
Debt service	2,020,491
Capital projects	3,596,509
Other activities	33,767
Unrestricted	20,203,012
TOTAL NET POSITION	131,680,643
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	**$ 243,554,334**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE CHARGES FOR SERVICES	PROGRAM REVENUE OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
GOVERNMENTAL ACTIVITES				
Instruction				
Regular instruction	$ 32,835,825	$ 62,727	$ 82,488	$ (32,690,610)
Vocational instruction	1,220,585	24,627	46,000	(1,149,958)
Special instruction	9,192,695	-	5,562,519	(3,630,176)
Other instruction	4,677,835	135,493	-	(4,542,342)
Total instruction	47,926,940	222,847	5,691,007	(42,013,086)
Support services				
Pupil services	5,419,287	-	-	(5,419,287)
Instructional staff services	3,662,176	-	440,887	(3,221,289)
General administration services	1,372,046	-	-	(1,372,046)
Building administration services	3,218,682	-	-	(3,218,682)
Business services	22,646,633	1,538,960	2,449,274	(18,658,399)
Central services	2,899,626	-	-	(2,899,626)
Insurance	617,614	-	-	(617,614)
Interest and other	2,396,337	-	-	(2,396,337)
Other support services	2,829,698	-	-	(2,829,698)
Community services	1,913,892	1,457,457	7,515	(448,920)
Total support services	46,975,991	2,996,417	2,897,676	(41,081,898)
Non-program transactions	4,860,959	-	-	(4,860,959)
TOTAL GOVERNMENTAL ACTIVITIES	**$ 99,763,890**	**$ 3,219,264**	**$ 8,588,683**	(87,955,943)

General revenues	
Taxes	
Property taxes	26,842,489
Other taxes	34,702
State and federal aids not restricted to specific functions	58,379,739
Interest and investment earnings	1,282,851
Miscellaneous	36,242,704
Total general revenues	122,782,485
CHANGE IN NET POSITION	34,826,542
NET POSITION - BEGINNING OF YEAR	96,854,101
NET POSITION - END OF YEAR	**$ 131,680,643**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

FUND
FINANCIAL STATEMENTS

D.C. EVEREST AREA SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	10/27 GENERAL FUND	49 OTHER CAPITAL PROJECTS FUND	21/38/39/50/80 TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and investments	$21,186,239	$ 399	$ 6,136,033	$ 27,322,671
Receivables				
Accounts	38,809	1,380,751	209,282	1,628,842
Taxes	7,362,353	-	-	7,362,353
Due from other funds	-	-	2,127,473	2,127,473
Due from other governments	1,363,146	-	93,522	1,456,668
Prepaid expenses	260,982	-	-	260,982
TOTAL ASSETS	**30,211,529**	**1,381,150**	**8,566,310**	**40,158,989**
LIABILITIES				
Accounts payable	402,417	1,380,751	713,427	2,496,595
Self insurance claims payable	196,893	-	-	196,893
Accrued payroll liabilities	7,052,903	-	57,309	7,110,212
Due to other funds	2,127,473	-	-	2,127,473
Due to other governments	582	-	-	582
Unearned revenue	-	-	197,824	197,824
TOTAL LIABILITIES	9,780,268	1,380,751	968,560	12,129,579
FUND BALANCES				
Nonspendable	260,982	-	-	260,982
Restricted	33,767	399	7,597,750	7,631,916
Unassigned	20,136,512	-	-	20,136,512
TOTAL FUND BALANCES	20,431,261	399	7,597,750	28,029,410
TOTAL LIABILITIES AND FUND BALANCES	**$30,211,529**	**$1,381,150**	**$ 8,566,310**	

Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental funds fund balance because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:		
Governmental capital assets	$ 225,154,714	
Governmental accumulated depreciation	(56,999,077)	168,155,637
Governmental lease assets	$ 7,519,736	
Governmental accumulated amortization	(2,775,713)	4,744,023
Governmental SBITA assets	$ 538,338	
Govermental accumulated amortization	(104,139)	434,199
Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources are not current financial resources and are not reported in fund statements:		10,203,376
Other post employment benefits deferred inflows of resources and deferred outflows of resources are not current financial resources and are not reported in fund statements:		689,974
Long-term liabilities are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:		
General obligation debt	$ (61,390,000)	
Premium	(2,674,430)	
Capital leases	(5,200,182)	
SBITA	(221,052)	
Deferred revenue on refunding	(2,480)	
Accrued interest	(566,845)	
WRS liability	(6,919,502)	
Vested employee benefits	(10,644)	
Net OPEB obligation	(3,590,841)	(80,575,976)
Total net position - governmental activities		**$ 131,680,643**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	10/27 GENERAL FUND	49 OTHER CAPITAL PROJECTS FUND	21/38/39/50/80 TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property taxes	$ 13,901,497	$ -	$ 12,975,694	$ 26,877,191
Other local sources	1,231,397	30,711,873	4,799,870	36,743,140
Interdistrict sources	3,764,461	-	-	3,764,461
Intermediate sources	52,863	-	37,622	90,485
State sources	60,915,894	-	72,069	60,987,963
Federal sources	3,807,276	-	2,112,805	5,920,081
Other sources	160,203	-	45,088	205,291
TOTAL REVENUES	83,833,591	30,711,873	20,043,148	134,588,612
EXPENDITURES				
Current				
Instruction				
Regular instruction	30,330,615	-	853,513	31,184,128
Vocational instruction	2,120,153	-	-	2,120,153
Special instruction	9,524,762	-	-	9,524,762
Other instruction	4,234,859	-	480,846	4,715,705
Total instruction	46,210,389	-	1,334,359	47,544,748
Support services				
Pupil services	5,529,713	-	-	5,529,713
Instructional staff services	4,278,690	-	-	4,278,690
General administration services	702,072	710,225	26,681	1,438,978
Building administration services	3,491,558	-	75,037	3,566,595
Business services	10,448,753	29,558,878	6,473,394	46,481,025
Central services	922,851	-	41	922,892
Insurance	617,614	-	-	617,614
Other support services	2,327,002	423,357	88,978	2,839,337
Community services	-	248,221	1,589,673	1,837,894
Total support services	28,318,253	30,940,681	8,253,804	67,512,738
Non-program transactions	4,860,939	-	20	4,860,959
Debt service				
Principal	1,161,796	-	10,000,000	11,161,796
Interest	44,490	-	2,688,937	2,733,427
Other	950	-	14,963	15,913
Total debt service	1,207,236	-	12,703,900	13,911,136
Capital outlay	5,561,819	-	90,840	5,652,659
TOTAL EXPENDITURES	86,158,636	30,940,681	22,382,923	139,482,240
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,325,045)	(228,808)	(2,339,775)	(4,893,628)
OTHER FINANCING (USES) SOURCES				
Net transfer (to) from other funds	(2,127,473)	-	2,127,473	-
Sale of capital assets	1,820	-	-	1,820
SBITA proceeds	111,983	-	-	111,983
TOTAL OTHER FINANCING (USES) SOURCES	2,328,048	-	2,127,473	4,455,521
NET CHANGE IN FUND BALANCE	3,003	(228,808)	(212,302)	(438,107)
FUND BALANCE - BEGINNING OF YEAR	20,428,258	229,207	7,810,052	28,467,517
FUND BALANCE - END OF YEAR	**$ 20,431,261**	**$ 399**	**$ 7,597,750**	**$ 28,029,410**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds		$ (438,107)
Amounts reported for governmental activities in the statement of activities are different because:		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.		
Capital outlay reported in fund statements	$ 5,652,659	
Capital outlay reported as other expenses in fund statements	31,163,680	
Depreciation expense reported in the statement of activities	(7,441,314)	
Amortization expense of leased assets in the statement of activities	(1,518,389)	
Amortization expense of SBITA assets in the statement of activities	(69,052)	
Amount by which capital outlays are greater than depreciation in the current period:		27,787,584
The proceeds from long-term obligations are reported in the governmental funds as a source of financing. In the statement of net position however, long-term obligations are not reported as a financing source, but rather constitute a long-term liability. The proceeds of long-term obligations reported in the governmental funds statement is:		(4,453,701)
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.		
This year the accrual of these benefits decreased by:		4,791
Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes:		608,648
Wisconsin Retirement System LRLIF deferred outflows of resources, liability, and deferred inflows of resources changes:		(295,620)
OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes:		98,148
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
Amount of long-term debt principal payments in the current year is:		11,161,796
In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as it accrues.		
Amount of interest and other debt costs paid during the current period is	$ 2,749,340	
Amount of interest and other debt costs accrued during the current period is	(2,396,337)	
Interest paid is greater than interest accrued by:		353,003
Change in net position - governmental activities		**$ 34,826,542**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2024

	72 PRIVATE PURPOSE TRUST FUND	73 PENSION (OTHER EMPLOYEE BENFIT) TRUST FUND
	SCHOLARSHIPS	EMPLOYEE BENEFIT
ASSETS		
Cash	$ 199,997	$ -
Investments	-	4,083,152
TOTAL ASSETS	**199,997**	**4,083,152**
LIABILITIES		
Accounts payable	-	-
TOTAL LIABILITIES	-	-
NET POSITION		
Restricted for		
Postemployment benefits other than pensions	-	4,083,152
Individuals and organizations	199,997	-
TOTAL NET POSITION	199,997	4,083,152
TOTAL LIABILITIES AND NET POSITION	**$ 199,997**	**$ 4,083,152**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF CHANGES IN NET POSITION

FIDUCIARY FUNDS

YEAR ENDED JUNE 30, 2024

	72 PRIVATE PURPOSE TRUST FUND	73 PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND
	SCHOLARSHIPS	EMPLOYEE BENEFIT
ADDITIONS		
Investment income	$ 38,975	$ 180,230
Contributions	-	644,984
TOTAL ADDITIONS	38,975	825,214
DEDUCTIONS		
Disbursements	24,598	849,004
TOTAL DEDUCTIONS	24,598	849,004
CHANGE IN NET POSITION	14,377	(23,790)
NET POSITION - BEGINNING OF YEAR	185,620	4,106,942
NET POSITION - END OF YEAR	**$ 199,997**	**$ 4,083,152**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 - Summary of Significant Accounting Policies

The financial statements of the D.C. Everest Area School District (the “District”) have been prepared in conformity with generally accepted accounting principles (GAAP) 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 governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

Reporting Entity - The D.C. Everest Area School District is organized as a common school district. The District, governed by a seven member elected school board, operates grades K through 12 and is comprised of all or parts of twelve taxing districts.

The District's basic financial statements do not include any components units, as defined in GASB 14 and amended by GASB 39 and GASB 61, as there are no organizations which meet the criterion. The criterion for including a legally separate organization as a component unit is the degree of financial accountability the District has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting entity as a component unit.

The following circumstances set forth the District's financial accountability for a legally separate organization: the District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the District. The District may be financially accountable if an organization is fiscally dependent on the District regardless of whether the organization has (1) a separately-elected governing body, (2) a governing body appointed by a higher level of government, or (3) a jointly-appointed governing body. In addition, the primary government may determine, through exercise of management’s professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity’s financial statements from being misleading.

Basis Of Presentation

District-Wide Statements

The statement of net position and the statement of activities present financial information about the District’s governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

NOTE 1 - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category - governmental and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds; each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

General Fund - is used for all financial activity that is not required to be accounted for in another fund. This is the District's primary operating fund.

Other Capital Projects Fund - is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District has two fiduciary funds which account for scholarships and an employee benefit trust.

Measurement Focus and Basis of Accounting

The district-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange 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 taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, 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 grant resources to such programs, followed by general revenues.

The fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

NOTE 1 - Summary of Significant Accounting Policies - Continued

Cash and Investments - The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. All funds share common (pooled) checking and investment accounts unless regulations require separate investment accounts, such as the debt service fund.

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

Property Tax Levy - Under Wisconsin law, personal property taxes and first and second installment real estate taxes are collected by municipal treasurers who then make proportional settlement with the District and county treasurer for those taxes collected on their behalf. Third installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the city, town, village, and the District before retaining any for county purposes. Taxes collected by the township are made in two installments, the first by the town, and the second by the county treasurer.

The District's property taxes are levied on or before November 1 on the equalized property valuation certified by the Department of Revenue. As permitted by a collecting municipality's ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31, and a final payment no later than the following July 31. The District is paid by the collecting municipality its proportionate share of tax collections received through the last day of the preceding month on or before January 15, and by the 20 of each subsequent month thereafter. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance. The county assumes all responsibility for delinquent real estate property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2023 tax levy is used to finance operations of the District's fiscal year ended June 30, 2024. All property taxes are considered due on January 1, when an enforceable lien may be assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

Accounts Receivable - 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 since it is believed that the amount of such allowance would not be material.

Due To/From Other Funds - During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. The amounts reported on the statement of net position for receivable/payable from external parties represents amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for amounts due to and due from within the same fund type.

Interfund Transactions - Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as transfers, and exchange transactions are recorded as revenues and expenses.

NOTE 1 - Summary of Significant Accounting Policies - Continued

Prepaids - Prepaid items represent payments for goods or services for which benefits extend beyond June 30.

A nonspendable fund balance has been recognized in governmental funds for these non-liquid assets to signify a portion of fund balance is not available for other subsequent expenditures.

Capital Assets - Capital assets are reported at actual cost or estimated historical costs, based on appraisals conducted by an independent third-party professional appraisal firm. Donated assets are reported at estimated acquisition value at the date of donation.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the district-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Buildings	$5,000	Straight-line	20-70 years
Land improvements	$5,000	Straight-line	20 years
Furniture and equipment	$5,000	Straight-line	5-20 years

Leases - The District is a lessee because it leases capital assets from other entities. The lease liability is measured using the present value of payments to be made during the lease term. The corresponding intangible right-to-use capital asset is amortized over the shorter of the lease term or the useful life.

Subscription-Based Information Technology Arrangements (SBITA) - The SBITA liability is measured using the present value of payments to be made during the subscription term. The corresponding intangible right-to-use capital asset is amortized over the shorter of the term or the useful life.

Debt Premiums and Discounts - In the government-wide financial statements, debt premiums and discounts are amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, premiums and discounts are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Compensated Absences - The District's policy permits employees to accumulate earned, but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide statements. A liability for those amounts is recorded in the government funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary related benefits where applicable.

Accumulated sick leave lapses upon separation from government service therefore no monetary obligation exists.

NOTE 1 - Summary of Significant Accounting Policies - Continued

Pensions - The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense (revenue). Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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.

Other Post-Employment Benefits (OPEB) - The fiduciary net position of the local retiree life insurance fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability (Asset), deferred outflows of resources, and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue). Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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.

Deferred Outflows and Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure) until then. The District has three items that qualify for reporting in this category. They are the Wisconsin Retirement System pension, Wisconsin Retirement System local retiree life insurance fund (LRLIF), and OPEB healthcare reported in the government-wide statement of net position. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are amortized over the average of the expected remaining service lives of participants.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has four items that qualify for reporting in this category. They are revenue on refunding, Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare. Revenue on refunding arises under the accrual basis of accounting. The revenue on refunding is reported in the statement of net position and is amortized over the shorter of the life of the refunded or refunding debt. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are amortized over the average of the expected remaining service lives of participants.

Estimates - The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Net Position Classifications - Net position represents the difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement for those

NOTE 1 - Summary of Significant Accounting Policies - Continued

assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balance Classification - The District classifies its fund equity as follows: 1) nonspendable fund balance consists of equity that is not in a spendable form or is legally or contractually required to be maintained intact, 2) restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation, 3) committed fund balance consists of equity constrained to specific purposes by the District itself, using its highest level of decision making authority - Board of Education policies, 4) assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by the governing body. The Board of Education has authorized the assistant superintendent to assign fund balances through its Fund Balance policy and 5) unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the District's policy to record the net loss against committed fund balance, then assigned fund balance and lastly to unassigned fund balance (GASB 54 default for not having a policy). The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

NOTE 2 - Cash and Investments

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, high grade commercial paper, and the local government investment pool 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 government pooled-investment fund. No significant violations of these restrictions occurred during the year.

As of June 30, 2024, the District had the following investments:

Investment	Weighted Average Maturities	Fair Value
Wisconsin Investment Series Cooperative	Less than one year	$ 832,527
Certificates of deposit	More than one year	92,446
State of Wisconsin Investment Pool	Less than one year	198,679
Total		$ 1,123,652

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the District's position in the Pool is the same as the value of the Pool shares. At June 30, 2024, the Pool's fair value was 100 percent of book value.

Determining Fair Value - The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements:

NOTE 2 - Cash and Investments - Continued

1) State of Wisconsin Local Government Investment Pool fair value is determined monthly by the Pool's investment board based on published market quotations (level 2 inputs).
2) Wisconsin Investment Trust is determined based on published market quotations (level 1 inputs).

Income Allocation - Interest income is generally allocated to the fund that owns the certificate of deposit, money market account, savings account, and investment.

Interest Rate Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to those which mature or may be tendered for purchase at the option of the holder within not more than 7 years of the date acquired. The District does not have an investment policy that would further limit investment maturities as a means of further managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District does not have an investment policy that would further limit its investment choices.
The State of Wisconsin Local Government Investment Pool and Wisconsin Investment Series Cooperative are not rated.

Custodial Credit Risk - Custodial credit is the risk that, in the event of a financial institution failure, the District's deposits may not be returned. The District does not have a policy in place for custodial credit risk. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects the municipality's designated public depositories against any losses of public funds up to $1,000,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2024, none of the District's bank balance of $34,376,396 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government or municipal securities held by the bank in the bank's name. None was uninsured and uncollateralized.

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2024 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 835,973	$ -	$ -	$ 835,973
Construction in progress	97,918,494	32,113,113	(93,725,704)	36,305,903
Total capital assets not being depreciated	98,754,467	32,113,113	(93,725,704)	37,141,876
Capital assets being depreciated:				
Land improvements	5,328,050	199,026	-	5,527,076
Buildings and improvements	72,058,003	92,852,905	-	164,910,908
Equipment	16,901,081	673,773	-	17,574,854
Total capital assets being depreciated	94,287,134	93,725,704	-	188,012,838
Less accumulated depreciation for:				
Land improvements	(3,183,369)	(29,677)	-	(3,213,046)
Buildings and improvements	(35,315,936)	(5,773,875)	-	(41,089,811)
Equipment	(11,058,458)	(1,637,762)	-	(12,696,220)
Total accumulated depreciation	(49,557,763)	(7,441,314)	-	(56,999,077)
Total capital assets being depreciated, net of accumulated depreciation	44,729,371	86,284,390	-	131,013,761
Capital assets, net of accumulated depreciation	$ 143,483,838	$ 118,397,503	$ (93,725,704)	$ 168,155,637

Depreciation expense was charged to governmental functions as follows:

Regular instruction	$ 42,701
Vocational instruction	69,935
Other instruction	67,666
Pupil services	4,310
Instructional staff services	5,274
General administration services	1,537
Building administration services	48,490
Business services	5,133,927
Other support services	1,975,748
Community services	91,726
Total	$ 7,441,314

NOTE 3 - Capital Assets - Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being amortized:				
Leased equipment	$ 3,468,137	$ 4,340,321	$ (288,722)	$ 7,519,736
SBITA asset	175,433	362,905	-	538,338
Total capital assets being amortized	3,643,570	4,703,226	(288,722)	8,058,074
Less accumulated amortization for:				
Leased equipment	(1,546,046)	(1,518,389)	288,722	(2,775,713)
SBITA asset	(35,087)	(69,052)	-	(104,139)
Total accumulated amortization	(1,581,133)	(1,587,441)	288,722	(2,879,852)
Total capital assets being amortized, net of accumulated amortization	2,062,437	3,115,785	-	5,178,222
Capital assets, net of accumulated amortization	$ 2,062,437	$ 3,115,785	$ -	$ 5,178,222

The District leases iPads, other equipment, and contracts with various vendors for the right to use their IT software. Amortization expense was charged to the following:

Regular instruction	$ 943,214
Vocational instruction	36,423
Special education instruction	145,693
Pupil services	36,423
Instructional staff services	291,387
General administration services	36,423
Building administration services	36,423
Business services	61,455
Total	$ 1,587,441

The District leases iPads until July 5, 2027 at a 0% interest rate and other equipment until June 20, 2028 at a 18.15% interest rate. The District contracts with Canvas for the right to use their instruction software until June 30, 2027.

NOTE 4 - Long-Term Obligations

Long-term obligations are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds payable	$ 71,390,000	$ -	$ (10,000,000)	$ 61,390,000	$ 4,200,000
Leases	1,989,219	4,341,718	(1,130,755)	5,200,182	1,644,333
SBITA	140,110	111,983	(31,041)	221,052	60,152
Premium	2,933,082	-	(258,652)	2,674,430	209,041
Vested vacation pay	15,435	10,644	(15,435)	10,644	10,644
Wisconsin Retirement System					
Net pension liability	12,793,317	-	(9,369,369)	3,423,948	-
LRLIF	2,896,036	599,518	-	3,495,554	-
OPEB healthcare	3,765,713	776,054	(950,926)	3,590,841	644,984
Total	$ 95,922,912	$ 5,839,917	$ (21,756,178)	$ 80,006,651	$ 6,769,154

In prior years, the general and food service funds liquidated vested employee benefits. Interest cost incurred during the year totaled $2,380,424 and total interest paid during the year aggregated $2,733,427 and $38,782 for capital leases.

General Obligation Debt - All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. The general obligation debt is expected to be repaid with general property taxes. General obligation debt at June 30, 2024 is comprised of the following individual issues:

Issue Description	Issue Dates	Interest Rates (%)	Dates of Maturity	Balance
Bonds	12/29/17	3-5%	4/1/37	$ 21,055,000
Refunding bonds	7/2/18	3-5%	4/1/38	38,995,000
Bonds	5/12/21	2%	4/1/25	1,340,000
Total				$ 61,390,000

General Obligation Debt Limit Calculation - The 2023 equalized valuation of the District as certified by the Wisconsin Department of Revenue is $3,620,531,673. The legal debt limit and margin of indebtedness as of June 30, 2024, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

Debt limit (10 percent of $3,620,531,673)	$ 362,053,167
Applicable long-term debt	(61,390,000)
Amount available in debt service fund	2,020,491
Margin of indebtedness	$ 302,683,658

NOTE 4 - Long-Term Obligations - Continued

Maturities of Long-Term Obligations - Aggregate cash flow requirements for the retirement of long-term debt principal and interest are as follows:

Year Ending	Bonds		
June 30	Principal	Interest	Total
2025	$ 4,200,000	$ 2,263,281	$ 6,463,281
2026	4,465,000	2,093,481	6,558,481
2027	4,690,000	1,870,231	6,560,231
2028	4,930,000	1,635,731	6,565,731
2029	5,150,000	1,403,781	6,553,781
2030-2034	28,520,000	4,174,456	32,694,456
2035-2037	9,435,000	477,000	9,912,000
	$ 61,390,000	$ 13,917,965	$ 75,307,965

Year Ending	Leases		SBITA		
June 30	Principal	Interest	Principal	Interest	Total
2025	$1,644,333	$33,837	$ 60,152	$ 9,006	$1,747,328
2026	1,583,450	26,334	63,711	6,555	1,680,050
2027	980,821	17,350	67,495	3,960	1,069,625
2028	991,578	6,592	29,694	1,210	1,029,074
	$5,200,182	$84,113	$221,052	$20,731	$5,526,078

Cash Defeasance - The District defeased $6,070,000 of outstanding 2018 bonds by depositing $6,137,943 with an escrow agent to reduce future debt service payments. The transaction resulted in an economic gain of $2,475,432 and a reduction of $8,521,681 in future debt service payments.

Defeased Debt - The District defeased general obligation debt by depositing money in an irrevocable trust account for future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2024, there is $16,755,000 of defeased debt remaining.

NOTE 5 - Wisconsin 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.

NOTE 5 - Wisconsin Retirement System - Continued

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer’s contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarial-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

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. The Core and Variable annuity adjustments granted during recent years are as follows:

NOTE 5 - Wisconsin Retirement System - Continued

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2014	4.7	25
2015	2.9	2
2016	.5	(5)
2017	2	4
2018	2.4	17
2019	-	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	(21)

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. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. 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 $3,003,854 in contributions from the employer.

Contribution rates as of June 30, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

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

At June 30, 2024, the District reported a liability (asset) of $3,423,948 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the District's proportion was 0.2302885% which was a decrease of 0.01119913% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense (revenue) of $2,398,367.

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 5 - Wisconsin Retirement System - Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 13,805,327	$ 18,285,239
Net differences between projected and actual earnings on pension plan investments	11,931,904	-
Changes in assumptions	1,492,400	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	98,170	8,510
Employer contributions subsequent to the measurement date	1,554,467	-
Total	$ 28,882,268	$ 18,293,749

$1,554,467 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year Ending June 30	Deferred Outflows and (Inflows) of Resources
2025	$ 1,862,195
2026	1,949,438
2027	7,512,289
2028	(2,289,870)
Thereafter	-

Actuarial Assumptions - The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020. Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases: Wage Inflation Seniority/Merit	 3% .1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments:*	1.7%

NOTE 5 - Wisconsin Retirement System - Continued

** No post-retirement adjustment is guaranteed - Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 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:

Asset Allocation Targets and Expected Returns
As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3
Inflation Sensitive Assets	19	4.4	1.7
Real Estate	8	5.8	3
Private Equity/Debt	18	9.6	6.7
Leverage	(12)	3.7	1
Total Core Fund	100	7.4	4.6
Variable Fund Asset Class			
U.S. Equities	70	7.8	4
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations
New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.7%
The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate - A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes

NOTE 5 - Wisconsin Retirement System - Continued

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 municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.8 percent) or 1-percentage point higher (7.8 percent) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Single Discount Rate Assumption (6.8%)	1% Increase to Discount Rate (7.8%)
District's proportionate share of the net pension liability (asset)	$ 33,094,115	$ 3,423,948	$ (17,337,522)

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Payables to the Pension Plan - The District reported a payable of $807,936 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund

General Information about the Other Post Employment Benefits

Plan Description - The LRLIF is a multiple-employer, defined-benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position - ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided - The LRLIF plan provides fully paid life insurance benefits for post age 64 retired employees and pre-65 retirees who pay for coverage.

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Contributions - The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with basic coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of June 30, 2024 are:

Coverage Type	Employer Contribution
50% post retirement coverage	40% of employee contribution
25% post retirement coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2023 are as listed below:

Attained Age	Basic	Supplemental
Under 30	$.05	$.05
30-34	.06	.06
35-39	.07	.07
40-44	.08	.08
45-49	.12	.12
50-54	.22	.22
55-59	.39	.39
60-64	.49	.49
65-69	.57	.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized $15,673 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEBs

At June 30, 2024, the District reported a liability (asset) of $3,495,554 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net OPEB liability (asset) was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the District's proportion was 0.759795%, which was a decrease of .000354% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized OPEB expense (revenue) of $311,098.

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 309,366
Net differences between projected and actual earnings on OPEB plan investments	47,223	-
Changes in assumptions	1,093,439	1,376,474
Changes in proportion and differences between employer contributions and proportionate share of contributions	153,676	1,508
Employer contributions subsequent to the measurement date	7,867	-
Total	$ 1,302,205	$ 1,687,348

$7,867 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ending June 30	Deferred Outflows and (Inflows) of Resources
2025	$ 12,296
2026	50,311
2027	(94,833)
2028	(203,460)
Thereafter	(157,324)

Actuarial Assumptions - The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset):	December 31, 2023
WRS Experience Study:	January 1, 2018 – December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax Exempt Municipal Bond Yield*:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases: Wage Inflation Seniority/Merit	 3% .1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyer GO 20-Bond Municipal index.

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Asset Class	Index	Target Allocation %	Long-Term Expected Geometric Real Rate of Return %
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40	2.32
US Mortgages	Bloomberg US MBS	60	2.52
Inflation			2.3
Long-term Expected Rate of Return			4.25

Single Discount Rate - A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payments to the extent that the plan's fiduciary net position is projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32 percent, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
District's proportionate share of the net OPEB liability (asset)	$ 4,696,764	$ 3,495,554	$ 2,578,642

Payables to the Pension Plan - The District reported a payable of zero for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2024.

NOTE 7 - Interfund Balance and Activity

Interfund receivable and payable balances on June 30, 2024, are as follows:

Receivable Fund	Payable Fund	Amount
Long term capital improvement	General	$ 2,127,473

The above balance resulted from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All amounts are due within one year. For the statement of net position, interfund balances which are owed within the governmental activities are netted and eliminated.

Interfund transfers at June 30, 2024 were as follows:

Transfer from	Transfer to	Amount
General	Long-term capital Improvement	$ 2,127,473

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 - Post Employment Benefits Other Than Pensions

General Information about the Post Employment Benefits Other Than Pensions

Plan Description - The other post employment benefits (OPEB) other than pensions is a single-employer defined benefit OPEB plan. Benefit terms are established by employee handbooks and may be modified by the Board of Education. The plan is administered by the District and included in the District's financial statements.

Benefits Provided - Current benefits apply to administrators, teachers, and support staff who retired prior to 7/1/14. Eligible retirees receive grandfathered benefits that are no longer provided which are premium contributions towards health insurance for up to seven years as of the retirement date.

Administrators hired on or after July 1, 2014 and at least age 55 with 15 years of service in the District will receive $60,000 deposited into a HRA account if they retire prior to age 65 and are salaried. If salaried administrators retire after the age 65, they will receive $30,000 deposited into a HRA account.

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

Teachers, at-will salaried, and hourly employees hired prior to July 1, 2014 benefits range depending on the length of service and if the retiree retired prior to 65 or subsequent to age 65. If retired prior to age 65, they will receive $30,000 to $60,000 deposited into a HRA account with the service length ranging from 15 to 35 years. If retired after the age 65, they will receive $15,000 to $30,000 deposited into a HRA account with the service length ranging from 15 to 35 years of service.

Employees Covered - As of the June 30, 2021 measurement date, the following employees were covered by the benefit terms. The plan is closed to new entrants, with the exception of administrators.

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	-
Active employees	741
Total	748

Contributions - The Board of Education has the authority to establish the contribution requirements for the plan. The Board establishes contribution rates based on premiums and an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the unfunded accrued liability. For the year ended June 30, 2024, contribution rates for Plan members were $-0- per participant per month and $91-$262 from the District, depending on the type of retiree plan. Plan members receiving benefits contributed $-0- and the District contributed $644,984 to the plan.

Actuarial Assumptions - The net OPEB healthcare liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	June 30, 2023
Measurement Date:	June 30, 2023
Actuarial Cost Method:	Entry Age Normal
Amortization Period:	20 years
Asset Valuation Method:	Fair Market Value
Discount Rate:	4.13%
Salary Increases:	3%
Mortality:	Wisconsin 2020 Mortality Table adjusted for future mortality improvements using the MP-2021 fully generated improvement scale (multiplied 60%)
Medical Care Cost Trend:	7% decreasing to 6.50%, then decreasing by .1% per year down to 4.5%, and level thereafter

The actuarial valuation was based upon the data provided by the District and utilized the premium rate history of the District's medical plans as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2023.

Discount Rate - A discount rate of 4.13% was used to measure the total OPEB healthcare liability. This discount rate was based on the expected rate of return on plan investments of 4.13%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

these assumptions, the plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB healthcare liability. The discount rate did incorporate a municipal bond rate.

Changes in the Net OPEB Healthcare Liability

	Increase (Decrease)		
	Total OPEB Healthcare Liability (a)	Fiduciary Net Position (b)	Net OPEB Healthcare Liability (a) - (b)
Beginning balance	$ 7,981,870	$ 4,216,157	$ 3,765,713
Changes for the year:			
Service cost	388,696	-	388,696
Interest	308,825	-	308,825
Differences between expected and actual experience	(148,968)	-	(148,968)
Changes of assumptions or other input	78,533	-	78,533
Contributions - employer	-	740,968	(740,968)
Net investment income	-	60,990	(60,990)
Benefit payments	(911,173)	(911,173)	-
Net changes	(284,087)	(109,215)	(174,872)
Ending balance	$ 7,697,783	$ 4,106,942	$ 3,590,841

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Healthcare Cost Trend Rate - The following presents the net OPEB healthcare liability calculated using the healthcare cost trend rate of 7.5 percent decreasing to 4.5 percent for all years, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6 percent decreasing to 3.5 percent for all years) or 1-percentage-point higher (8 percent decreasing to 5.5 percent for all years) than the current rate:

	1% Decrease to (6% decreasing to 3.5%)	Healthcare Cost Trend Rates (7% decreasing to 4.5%)	1% Increase to (8% decreasing to 5.5%)
Net OPEB healthcare liability	$ 3,549,769	$ 3,590,841	$ 3,637,879

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Discount Rate - The following presents the net OPEB healthcare liability calculated using the discount rate of 4 percent, as well as what the net OPEB healthcare liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
Net OPEB healthcare liability	$ 3,868,459	$ 3,590,841	$ 3,307,821

Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB Healthcare

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

For the year ended June 30, 2024, the District recognized OPEB healthcare expense (revenue) of $546,836.

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB healthcare from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,100,936	$ 318,297
Changes in assumptions	146,818	996,215
Net differences between projected and actual earnings on pension plan investments	111,748	-
Employer contributions subsequent to the measurement date	644,984	-
Total	$ 2,004,486	$ 1,314,512

$644,984 reported as deferred outflows related to OPEB healthcare resulting from contributions subsequent to the measurement date will be recognized as a reduction on the net OPEB healthcare liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense (revenue) as follows:

Year ending June 30	Deferred Outflows and (Inflows) of Resources
2025	$ 9,840
2026	6,329
2027	3,786
2028	(2,795)
Thereafter	27,830

Payables to the OPEB Healthcare Plan - The District reported a payable of zero for the outstanding amount of contributions to the OPEB Healthcare plan required for the year ended June 30, 2024.

NOTE 9 - Fund Balance and Net Position

Portions of fund balances and net position are not available for current appropriation or expenditure as follows:

Governmental Fund	Purpose	Amount
Nonspendable		
General	Prepaids	$ 260,982
Restricted		
General	Common school fund	$ 33,767
Special revenue trust	Specific expenses	$ 916,578
Food service	DPI regulation	$ 988,826
Non-referendum debt service	Principal and interest	$ 432,850
Referendum debt service	Principal and interest	$ 1,587,641

NOTE 9 - Fund Balance and Net Position - Continued

Long-term capital improvement trust	DPI regulation	$	3,596,110
Other capital projects	DPI regulation	$	399
Community service	Specific expenses	$	75,745
Governmental Activities			
Restricted			
Special revenue	DPI regulation	$	1,981,149
Debt service	Principal and interest	$	2,020,491
Capital projects	DPI regulation	$	3,596,509
Other activities	Common school fund	$	33,767

The District has adopted a minimum fund balance policy with a goal of 15% of general fund expenditures to be maintained for working capital purposes.

NOTE 10 - Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health and accident claims; and natural disasters. For all risks of loss, the District's policy is to purchase commercial insurance, except for self-insured dental benefits as described in Note 13. Settled claims have not exceeded commercial coverage in any of the past three years and there has been no significant reduction in insurance coverage from coverage in the prior year.

NOTE 11 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2024-2025. Expected costs are $132,367.

The District has a transportation agreement with estimated costs for the following school years:

2024-2025	$ 2,494,176
2025-2026	2,606,414
2026-2027	2,723,703
2027-2028	2,846,269
2028-2029	2,974,351
	$ 13,644,913

The District is aware some older buildings contain some level of asbestos in which they will incur removal costs upon remodeling, selling, or abandoning these buildings at some future date. However, at this point, the District does not feel they have enough information to reasonably estimate the fair value of the asset retirement obligation and have not recorded a liability.

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 attorney that the likelihood is remote that any such claims or proceedings will have a material effect on the District's financial position or results of operations.

NOTE 12 - Limitation of School District Revenue

Wisconsin statutes limit the amount of revenue school districts may derive from general school aids and property taxes. This limitation does not apply to revenue needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following: (a) a resolution of the school board or by a referendum prior to August 12, 1993 and (b) a referendum on or after August 12, 1993.

NOTE 13 - Self-Funded Insurance

The District established a self-funded dental benefit plan for its employees. The plan administrators are responsible for the approval, processing, and payment of claims, after which they bill the District for reimbursement. The District is also responsible for an administrative fee. The plan reports on a fiscal year ending June 30, 2024.

Accounting and budgeting requirements for the plan are established by the Wisconsin Department of Public Instruction. Currently, the plan is accounted for in the general fund and other funds of the District.

The District has no stop-loss coverage for dental care coverage of the plan.

The District has reported a liability of $196,893, which represents reported and unreported claims which were incurred on or before June 30, 2024, but were not paid by the District as of that date. Changes in the claims liability for the years ended June 30, 2024 and June 30, 2023 are as follows:

	Year Ended June 30, 2024	Year Ended June 30, 2023
Beginning liability balance	$ 196,905	$ 56,000
Claims and changes in estimates	1,125,808	1,103,645
Claim payments	(1,125,820)	(962,740)
Ending liability balance	$ 196,893	$ 196,905

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

REQUIRED
SUPPLEMENTARY INFORMATION

D.C. EVEREST AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGETED AMOUNTS			FINAL BUDGETED AMOUNTS			ACTUAL AMOUNTS			VARIANCE WITH FINAL BUDGET
	GENERAL	SPECIAL EDUCATION	TOTAL	GENERAL	SPECIAL EDUCATION	TOTAL	GENERAL	SPECIAL EDUCATION	TOTAL	POSITIVE (NEGATIVE)
REVENUES										
Property taxes	$ 13,911,795	$ -	$ 13,911,795	$ 13,912,237	$ -	$ 13,912,237	$ 13,901,497	$ -	$ 13,901,497	$ (10,740)
Other local sources	901,525	-	901,525	906,669	-	906,669	1,231,397	-	1,231,397	324,728
Interdistrict sources	3,720,334	45,371	3,765,705	3,720,334	45,371	3,765,705	3,764,461	-	3,764,461	(1,244)
Intermediate sources	6,227	46,586	52,813	6,227	46,586	52,813	6,209	46,654	52,863	50
State sources	57,226,708	3,605,718	60,832,426	57,316,750	3,596,880	60,913,630	57,450,513	3,465,381	60,915,894	2,264
Federal sources	1,394,179	2,005,558	3,399,737	1,414,157	2,005,558	3,419,715	1,756,792	2,050,484	3,807,276	387,561
Other sources	138,706	-	138,706	138,706	-	138,706	160,203	-	160,203	21,497
TOTAL REVENUES	77,299,474	5,703,233	83,002,707	77,415,080	5,694,395	83,109,475	78,271,072	5,562,519	83,833,591	724,116
EXPENDITURES										
Current										
Instruction										
Regular instruction	31,102,932	-	31,102,932	31,103,280	-	31,103,280	30,330,615	-	30,330,615	772,665
Vocational instruction	2,115,368	-	2,115,368	2,145,996	-	2,145,996	2,120,153	-	2,120,153	25,843
Special instruction	-	9,648,978	9,648,978	-	9,694,262	9,694,262	-	9,524,762	9,524,762	169,500
Other instruction	4,388,157	-	4,388,157	4,368,707	-	4,368,707	4,234,859	-	4,234,859	133,848
Total instruction	37,606,457	9,648,978	47,255,435	37,617,983	9,694,262	47,312,245	36,685,627	9,524,762	46,210,389	1,101,856
Support services										
Pupil services	3,797,167	1,818,582	5,615,749	3,814,612	1,833,491	5,648,103	3,695,381	1,834,332	5,529,713	118,390
Instructional staff services	3,932,439	584,637	4,517,076	3,995,178	561,920	4,557,098	3,779,156	499,534	4,278,690	278,408
General administration services	763,857	-	763,857	783,857	-	783,857	702,072	-	702,072	81,785
Building administration services	3,504,470	-	3,504,470	3,498,885	-	3,498,885	3,491,558	-	3,491,558	7,327
Business services	9,761,168	649,370	10,410,538	9,925,702	646,670	10,572,372	9,780,935	667,818	10,448,753	123,619
Central services	1,003,494	19,875	1,023,369	849,729	18,875	868,604	907,713	15,138	922,851	(54,247)
Insurance	634,200	-	634,200	634,200	-	634,200	617,614	-	617,614	16,586
Other support services	2,396,921	-	2,396,921	2,378,871	-	2,378,871	2,327,002	-	2,327,002	51,869
Community services	-	-	-	-	-	-	-	-	-	-
Total support services	25,793,716	3,072,464	28,866,180	25,881,034	3,060,956	28,941,990	25,301,431	3,016,822	28,318,253	623,737
Non-program transactions	4,646,045	401,122	5,047,167	4,646,045	358,508	5,004,553	4,560,181	300,758	4,860,939	143,614
Debt service										
Principal	816,857	-	816,857	816,857	-	816,857	1,161,796	-	1,161,796	(344,939)
Interest	4,105	-	4,105	4,105	-	4,105	44,490	-	44,490	(40,385)
Other	1,500	-	1,500	1,500	-	1,500	950	-	950	550
Total debt service	822,462	-	822,462	822,462	-	822,462	1,207,236	-	1,207,236	(384,774)
Capital outlay	1,011,463	-	1,011,463	1,025,933	-	1,025,933	5,561,819	-	5,561,819	(4,535,886)
TOTAL EXPENDITURES	69,880,143	13,122,564	83,002,707	69,993,457	13,113,726	83,107,183	73,316,294	12,842,342	86,158,636	(3,051,453)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,419,331	(7,419,331)	-	7,421,623	(7,419,331)	2,292	4,954,778	(7,279,823)	(2,325,045)	(2,327,337)
OTHER FINANCING SOURCES (USES)										
Transfer (to) / from other funds	(7,419,331)	7,419,331	-	(7,419,331)	7,419,331	-	(9,407,296)	7,279,823	(2,127,473)	(2,127,473)
Capital lease proceeds	-	-	-	-	-	-	4,341,718	-	4,341,718	(4,341,718)
SBTIA proceeds	-	-	-	-	-	-	111,983	-	111,983	(111,983)
Sale of capital assets	-	-	-	-	-	-	1,820	-	1,820	1,820
TOTAL OTHER FINANCING SOURCES (USES)	(7,419,331)	7,419,331	-	(7,419,331)	7,419,331	-	(4,951,775)	7,279,823	2,328,048	(6,579,354)
NET CHANGE IN FUND BALANCE	-	-	-	2,292	-	2,292	3,003	-	3,003	711
FUND BALANCE - BEGINNING OF YEAR	20,428,258	-	20,428,258	20,428,258	-	20,428,258	20,428,258	-	20,428,258	-
FUND BALANCE - END OF YEAR	**$ 20,428,258**	**$ -**	**$ 20,428,258**	**$ 20,430,550**	**$ -**	**$ 20,430,550**	**$ 20,431,261**	**$ -**	**$ 20,431,261**	**$ 711**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2024

NOTE 1 - Budgetary Information - Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction. The legally adopted budget and budgetary expenditure control is exercised at the function level. Reported budget amounts are as originally adopted or as amended by a Board of Education resolution.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Based upon requests from District staff, the District Administration recommends budget proposals to the Board of Education.

2. The Board of Education prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.

3. A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.

4. Pursuant to the budget hearing, the Board of Education may make alterations to the proposed budget.

5. After the Board of Education (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire Board of Education.

6. Appropriations lapse at year end unless authorized as a carryover by the Board of Education. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance.

7. Encumbrance accounting is not used.

8. Budgets are adopted on a basis consistent with generally accepted accounting principles.

NOTE 2 - Excess of Actual Expenditure Over Budget - The following expenditure classifications were in excess of $1,000 over budget.

General/Special Education	Central services	$ 54,247
General/Special Education	Principal	344,939
General/Special Education	Interest	40,385
General/Special Education	Capital outlay	4,535,886
General/Special Education	Transfer to other funds	2,127,473

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED JUNE 30, 2024

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last 10 Fiscal Years *

Pension Plan Fiscal Year	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2023	0.23028885%	$ 3,423,948	$42,579,083	8.04%	98.85%
2022	0.24148798%	12,793,317	41,665,945	30.70%	95.72%
2021	0.24669817%	(19,884,326)	42,025,329	-47.32%	106.02%
2020	0.24714664%	(15,429,707)	41,992,788	-36.74%	105.26%
2019	0.24529535%	(7,909,441)	39,227,989	-20.16%	102.96%
2018	0.24584725%	8,746,474	37,596,290	23.26%	96.45%
2017	0.24755213%	(7,350,116)	36,582,096	-20.09%	102.93%
2016	0.24666233%	2,033,087	35,668,105	5.70%	99.12%
2015	0.24736995%	4,019,714	35,465,311	11.33%	98.20%
2014	0.24827742%	(6,098,373)	34,105,812	-17.88%	102.74%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

District Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	$ 3,003,854	$ (3,003,854)	$ -	$ 43,843,017	6.85%
2023	2,856,124	(2,856,124)	-	42,958,827	6.65%
2022	2,781,411	(2,781,411)	-	42,025,329	6.62%
2021	2,834,513	(2,834,513)	-	41,992,788	6.75%
2020	2,569,444	(2,569,444)	-	39,227,989	6.55%
2019	2,518,951	(2,518,951)	-	37,596,290	6.70%
2018	2,487,690	(2,487,690)	-	36,582,096	6.80%
2017	2,353,922	(2,353,922)	-	35,668,105	6.60%
2016	2,411,641	(2,411,641)	-	35,465,311	6.80%
2015	2,387,402	(2,387,402)	-	34,105,812	7.00%

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

Notes to Required Supplementary Information for the Year Ended June 30, 2024

Changes of benefit terms - there were no changes of benefit terms for any participating employer in WRS.

Change of assumptions - Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year end December 31, 2021, including the following:

* Lowering the long-term expected rate of return from 7% to 6.8%
* Lowering the discount rate from 7% to 6.8%
* Lowering the price inflation rate from 2.5% to 2.4%
* Lowering the post-retirement adjustments from 1.9% to 1.7%
* Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

* Lowering the long-term expected rate of return from 7.2% to 7%
* Lowering the discount rate from 7.2% to 7%
* Lowering the wage inflation rate from 3.2% to 3%
* Lowering the price inflation rate from 2.7% to 2.5%
* Lowering the post-retirement adjustments from 2.1% to 1.9%
* Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2024

Notes to Required Supplementary Information for the Year Ended June 30, 2024 - Continued

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post Retirement Benefit Adjustments	1.7%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	table of rates that are specific to the type of eligibilty condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	table of rates that are specific to the type of eligibilty condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	table of rates that are specific to the type of eligibilty condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	table of rates that are specific to the type of eligibilty condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortaility improvements using the MP-2021 fully generational improvement scale from a base year of 2010	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2024

Notes to Required Supplementary Information for the Year Ended June 30, 2024 - Continued

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

	2018	2017	2016	2015	2014
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Post Retirement Benefit Adjustments	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	table of rates that are specific to the type of eligibilty condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	table of rates that are specific to the type of eligibilty condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	table of rates that are specific to the type of eligibilty condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	table of rates that are specific to the type of eligibilty condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	table of rates that are specific to the type of eligibilty condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality.

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

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED JUNE 30, 2024

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Fiscal Years *

OPEB Plan Fiscal Year	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
2023	0.75979500%	$ 3,495,554	$39,966,000	8.75%	33.90%
2022	0.76014900%	2,896,036	40,322,000	7.18%	38.81%
2021	0.73193800%	4,326,024	40,118,000	10.78%	29.57%
2020	0.71665700%	3,942,131	38,400,000	10.27%	31.36%
2019	0.71368800%	3,039,023	38,076,000	7.98%	37.58%
2018	0.70300300%	1,813,985	36,844,000	4.92%	48.69%
2017	0.67954400%	2,044,463	28,576,769	7.15%	44.81%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years *

District Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	$ 15,673	$ (15,673)	$ -	$ 40,021,000	0.04%
2023	15,643	(15,643)	-	40,169,000	0.04%
2022	16,681	(16,681)	-	40,118,000	0.04%
2021	14,290	(14,290)	-	38,400,000	0.04%
2020	12,901	(12,901)	-	38,076,000	0.03%
2019	13,544	(13,544)	-	36,844,000	0.04%
2018	12,904	(12,904)	-	28,576,769	0.05%

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

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2024

Changes of benefit terms - there were no recent changes in benefit terms.

Changes of assumptions - in addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabiliites (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

* Lowering the price inflation rate from 2.5% to 2.4%
* Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

* Lowering the long-term expected rate of return from 5% to 4.25%
* Lowering the wage inflation rate from 3.2% to 3%
* Lowering the price inflation rate from 2.7% to 2.5%
* Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality table.

D.C. EVEREST AREA SCHOOL DISTRICT
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED JUNE 30, 2024

SCHEDULE OF CHANGES IN THE NET OPEB HEALTHCARE LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Healthcare Liability							
Service cost	$ 388,696	$ 472,015	$ 528,765	$ 500,913	$ 600,917	$ 547,618	$ 518,700
Interest	308,825	186,482	172,619	197,208	235,703	242,459	240,570
Differences between expected and actual experience	(148,968)	259,518	934,377	-	(303,085)	310,890	(9,407)
Changes of assumptions or other input	78,533	(466,603)	35,354	72,469	(1,041,225)	-	-
Benefit payments	(911,173)	(1,043,283)	(1,009,909)	(991,837)	(972,383)	(964,793)	(752,556)
Net Changes in Total OPEB Healthcare Liability	(284,087)	(591,871)	661,206	(221,247)	(1,480,073)	136,174	(2,693)
Total OPEB Healthcare Liability - Beginning	7,981,870	8,573,741	7,912,535	8,133,782	9,613,855	9,477,681	9,480,374
Total OPEB Healthcare Liability - Ending (a)	**$ 7,697,783**	**$ 7,981,870**	**$ 8,573,741**	**$ 7,912,535**	**$ 8,133,782**	**$ 9,613,855**	**$ 9,477,681**
Plan Fiduciary Net Position							
Contributions - employer	$ 740,968	$ 745,801	$ 736,097	$ 729,245	$ 729,900	$ 850,781	$ 828,676
Contributions - employee	-	-	-	-	-	68,658	120,785
Net investment income	60,990	63,851	88,496	99,137	96,978	94,243	(44,272)
Benefit payments	(911,173)	(1,043,283)	(1,009,909)	(991,837)	(972,383)	(964,793)	(752,556)
Net Changes in Plan Fiduciary Net Position	(109,215)	(233,631)	(185,316)	(163,455)	(145,505)	48,889	152,633
Plan Fiduciary Net Position - Beginning	4,216,157	4,449,788	4,635,104	4,798,559	4,944,064	4,895,175	4,742,542
Plan Fiduciary Net Position - Ending (b)	**$ 4,106,942**	**$ 4,216,157**	**$ 4,449,788**	**$ 4,635,104**	**$ 4,798,559**	**$ 4,944,064**	**$ 4,895,175**
Net OPEB Healthcare Liability - Ending (a) - (b)	**$ 3,590,841**	**$ 3,765,713**	**$ 4,123,953**	**$ 3,277,431**	**$ 3,335,223**	**$ 4,669,791**	**$ 4,582,506**
Plan fiduciary net position as a percentage of the total OPEB Healthcare Liability	53.35%	52.82%	51.90%	58.58%	59.00%	51.43%	51.65%
Covered payroll	$ 41,629,177	$ 39,707,670	$ 39,707,670	$ 39,061,710	$ 39,061,710	$ 27,924,743	$ 28,347,731
Net OPEB Healthcare Liability as a percentage of covered payroll	8.63%	9.48%	10.39%	8.39%	8.54%	16.72%	16.17%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018
Actuarially determined contributions	$ 740,968	$ 740,968	$ 736,097	$ 736,097	$ 709,992	$ 709,992	$ 803,542
Contributions in relation to the actuarially determined contributions	740,968	(745,801)	(736,097)	(729,245)	(729,900)	(850,781)	(828,676)
Contribution deficiency (excess)	$ 1,481,936	$ (4,833)	$ -	$ 6,852	$ (19,908)	$ (140,789)	$ (25,134)
Covered payroll	$ 41,629,177	$ 39,707,670	$ 39,707,670	$ 39,061,710	$ 39,061,710	$ 27,924,743	$ 28,347,731
Contributions as a percentage of covered payroll	1.78%	1.88%	1.85%	1.87%	1.87%	3.05%	2.92%
Actuarial valuation date	6/30/2023	6/30/2021	6/30/2021	6/30/2019	6/30/2019	6/30/2018	6/30/2017
Measurement date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2024

Methods and assumptions used to determine actuarial calculations - entry age normal cost, 21 year amortization, fair market value asset valuation, 4.13% discount rate, 3% salary increases, Wisconsin 2021 Mortality Table adjusted for future mortality improvements using the MP-2021 fully generated improvement scale (multiplied 60%).

Changes of benefit terms - there were no changes of benefit terms.

Changes of assumptions - there were no changes in the assumptions.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

SUPPLEMENTARY INFORMATION

D.C. EVEREST AREA SCHOOL DISTRICT

COMBINING BALANCE SHEETS

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2024

	21	50	80	38	39	46	
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS			TOTAL NONMAJOR
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM	REFERENDUM APPROVED	LONG-TERM CAPITAL IMPROVEMENT TRUST	GOVERNMENTAL FUNDS
ASSETS							
Cash and investments	$ 914,419	$ 1,192,941	$ 50,795	$ 432,850	$ 1,587,641	$ 1,957,387	$ 6,136,033
Receivables							
Accounts	2,195	-	207,087	-	-	-	209,282
Due from other funds	-	-	-	-	-	2,127,473	2,127,473
Due from other governments	-	93,522	-	-	-	-	93,522
TOTAL ASSETS	**916,614**	**1,286,463**	**257,882**	**432,850**	**1,587,641**	**4,084,860**	**8,566,310**
LIABILITIES							
Accounts payable	36	157,511	67,130	-	-	488,750	713,427
Accrued payroll liabilities	-	16,325	40,984	-	-	-	57,309
Unearned revenue	-	123,801	74,023	-	-	-	197,824
TOTAL LIABILITIES	36	297,637	182,137	-	-	488,750	968,560
FUND BALANCES							
Restricted	916,578	988,826	75,745	432,850	1,587,641	3,596,110	7,597,750
TOTAL FUND BALANCES	916,578	988,826	75,745	432,850	1,587,641	3,596,110	7,597,750
TOTAL LIABILITIES AND FUND BALANCES	**$ 916,614**	**$ 1,286,463**	**$ 257,882**	**$ 432,850**	**$ 1,587,641**	**$ 4,084,860**	**$ 8,566,310**

D.C. EVEREST AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	21	50	80	38	39	46	
	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS			TOTAL NONMAJOR GOVERNMENTAL FUNDS
	TRUST	FOOD SERVICE	COMMUNITY SERVICE	NON-REFERENDUM	REFERENDUM APPROVED	LONG-TERM CAPITAL IMPROVEMENT TRUST	
REVENUES							
Property taxes	$ -	$ -	$ 450,000	$ 2,048,800	$ 10,476,894	$ -	$ 12,975,694
Other local sources	1,328,291	1,616,556	1,502,638	-	213,614	138,771	4,799,870
Intermediate sources	-	-	37,622	-	-	-	37,622
State sources	-	72,069	-	-	-	-	72,069
Federal sources	-	2,112,805	-	-	-	-	2,112,805
Other sources	-	16,099	700	-	-	28,289	45,088
TOTAL REVENUES	1,328,291	3,817,529	1,990,960	2,048,800	10,690,508	167,060	20,043,148
EXPENDITURES							
Current							
Instruction							
Regular instruction	853,513	-	-	-	-	-	853,513
Other instruction	480,846	-	-	-	-	-	480,846
Total instruction	1,334,359	-	-	-	-	-	1,334,359
Support service							
General administration services	-	-	-	-	-	26,681	26,681
Building administration services	-	-	-	-	-	75,037	75,037
Business services	385	4,483,311	359,348	-	-	1,630,350	6,473,394
Central services	-	-	41	-	-	-	41
Other support services	-	-	-	-	-	88,978	88,978
Community services	-	-	1,589,673	-	-	-	1,589,673
Total support services	385	4,483,311	1,949,062	-	-	1,821,046	8,253,804
Non-program transactions	-	20	-	-	-	-	20
Debt service							
Principal	-	-	-	1,265,000	8,735,000	-	10,000,000
Interest	-	-	-	809,100	1,879,837	-	2,688,937
Other	-	-	-	-	14,963	-	14,963
Total debt service	-	-	-	2,074,100	10,629,800	-	12,703,900
Capital outlay	11,600	79,240	-	-	-	-	90,840
TOTAL EXPENDITURES	1,346,344	4,562,571	1,949,062	2,074,100	10,629,800	1,821,046	22,382,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,053)	(745,042)	41,898	(25,300)	60,708	(1,653,986)	(2,339,775)
OTHER FINANCING SOURCES							
Transfer from other funds	-	-	-	-	-	2,127,473	2,127,473
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	2,127,473	2,127,473
NET CHANGE IN FUND BALANCE	(18,053)	(745,042)	41,898	(25,300)	60,708	473,487	(212,302)
FUND BALANCES - BEGINNING OF YEAR	934,631	1,733,868	33,847	458,150	1,526,933	3,122,623	7,810,052
FUND BALANCES - END OF YEAR	**$ 916,578**	**$ 988,826**	**$ 75,745**	**$ 432,850**	**$ 1,587,641**	**$ 3,596,110**	**$ 7,597,750**

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
YEAR ENDED JUNE 30, 2024

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
Employee salary	100	$ -
Employee benefits	200	-
Purchased services	300	-
Non-capital objects	400	-
Capital objects	500	-
Lease payments	600	-
Insurance and judgements	700	-
Special education costs	800	-
Other objects	900	-
Total		$ -

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Awarding Agency Pass-Through Agency Award Description	PASS-THROUGH ENTITY IDENTIFYING NUMBER	ASSISTANCE LISTING NUMBER	PROGRAM OR AWARD AMOUNT	ACCRUED RECEIVABLE (UNEARNED REVENUE) JULY 1, 2023	REVENUES GRANTOR REIMBURSE-MENTS	EXPENDITURES	ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2024	SUBRECIPIENT PASS-THROUGH EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE								
Wisconsin Department of Public Instruction								
Child Nutrition Cluster								
School Breakfast Program		10.553						
July 1, 2022 - June 30, 2023	2023-374970-DPI-SB-546		N/A	$ 1,459	$ 1,459	$ -	$ -	$ -
July 1, 2023 - June 30, 2024	2024-374970-DPI-SB-546		N/A	-	309,369	309,369	-	-
Food Distribution		10.555						
July 1, 2023 - June 30, 2024	None		N/A	-	255,193	255,193	-	-
National School Lunch Program		10.555						
July 1, 2022 - June 30, 2023	2023-374970-DPI-NSL-547		N/A	$ 6,410	$ 6,410	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-NSL-547		N/A	-	1,374,224	1,374,224	-	-
Summer Food Service Program for Children		10.559						
July 1, 2022 - June 30, 2023	2023-374970-DPI-SFSP-586		N/A	63,696	63,696	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-SFSP-586		N/A	-	62,517	156,039	93,522	-
Total Child Nutrition Cluster				71,565	2,072,868	2,094,825	93,522	-
Child & Adult Care Food Program		10.558						
July 1, 2022 - June 30, 2023	2023-374970-DPI-AR-551		N/A	95	95	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-AR-551		N/A	-	17,980	17,980	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				71,660	2,090,943	2,112,805	93,522	-
U.S. DEPARTMENT OF EDUCATION								
Wisconsin Department of Public Instruction								
Special Education Cluster								
Special Education - Grants to States (IDEA ES3 IEP)		84.027A						
July 1, 2022 - June 30, 2023	2023-374970-DPI-ES3-342		N/A	14,714	14,714	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-ES3-342		$ 12,000	-	5,831	11,443	5,612	-
Special Education - Grants to States (IDEA Part B)		84.027A						
July 1, 2022 - June 30, 2023	2023-374970-DPI-FLOW-341		N/A	463,186	463,186	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-FLOW-341		1,524,503	-	558,323	1,423,020	864,697	
Special Education - Preschool Grants (IDEA Part B)		84.173A						
July 1, 2022 - June 30, 2023	2023-374970-DPI-PRESCH-347		N/A	25,424	25,424	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-PRESCH-347		66,081	-	29,331	53,362	24,031	-
Total Special Education Cluster				503,324	1,096,809	1,487,825	894,340	-
Title IA - Grants to Local Educational Agencies		84.010A						
July 1, 2022 - June 30, 2023	2023-374970-DPI-TI-A-141		N/A	30,138	30,138	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-TI-A-141		611,433	-	367,340	516,566	149,226	-
Title IV-A - Student Support and Academic Enrichment		84.424A						
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIVA-381		N/A	5,245	5,245	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-TIVA-381		56,635	-	25,543	49,318	23,775	-
Title IV - 21st Century Learners		84.287						
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIVB-367		N/A	30,342	30,342	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-TIVB-367		100,000	-	60,732	84,885	24,153	-
Title III-A- English Language Acquisition Grants		84.365A						
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIII-391		N/A	25,656	25,656	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-TIII-391		88,438	-	38,912	59,186	20,274	-
Carl Perkins Act Formula Allocation Grant (Carl Perkins)		84.048						
July 1, 2022 - June 30, 2023	2023-374970-DPI-CTE-400		N/A	26,982	26,982	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-CTE-400		46,634	-	23,602	46,000	22,398	-
Title II-A - Teacher/Principal Training		84.367A						
July 1, 2022 - June 30, 2023	2023-374970-DPI-TIIA-365		N/A	36,826	36,826	-	-	-
July 1, 2023 - June 30, 2024	2024-374970-DPI-TIIA-365		154,509	-	83,268	130,035	46,767	-
Education Stabilization Fund								
Elementary and Secondary School Emergency Relief		84.425D						
March 13, 2020 - September 30, 2024	2024-374970-DPI-ESSERFIII-165		4,756,463	12,000	12,000	-	-	-
Total Education Stabilization Fund				12,000	12,000	-	-	-
COVID 19 - Homeless Children and Youth Part 2		84.425W						
April 23, 2021 - Septemeber 30, 2024	2023-374970-DPI-ARPHCYI-168		N/A	7,441	7,441	-	-	-
April 23, 2021 - Septemeber 30, 2024	2024-374970-DPI-ARPHCYI-168		62,425	-	12,624	17,188	4,564	-
COVID 19 - Homeless Children and Youth Part 2		84.425W						
April 23, 2021 - Septemeber 30, 2024	2024-374970-DPI-ARPHCYI-168		27,432	-	-	24,130	24,130	-
TOTAL U.S. DEPARTMENT OF EDUCATION				677,954	1,883,460	2,415,133	1,209,627	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Cooperartive Educational Service Agency #9								
Public Health Emergency Response		93.354						
July 1, 2022 - June 30, 2023	None		N/A	7,819	7,819	-	-	-
July 1, 2023 - June 30, 2024	None		46,482	-	6,209	6,209	-	-
Total Cooperative Educational Service Agency				7,819	14,028	6,209	-	-
Wisconsin Department of Health Services								
Medical Assistance Cluster		93.778						
July 1, 2022 - June 30, 2023	None		N/A	2,301	2,301	-	-	-
July 1, 2023 - June 30, 2024	None		N/A	-	991,978	993,092	1,114	-
Total Medical Assistance Cluster				2,301	994,279	993,092	1,114	-
Federal Communications Commission								
Wisconsin Department of Public Instruction								
Emergency Connectivity Fund		32.009						
July 1, 2021 - June 30, 2022	None		N/A	-	399,050	399,050	-	-
Total Federal Communications Commission				-	399,050	399,050	-	-
TOTAL FEDERAL AWARDS				**$ 759,734**	**$ 5,381,760**	**$ 5,926,289**	**$ 1,304,263**	**$ -**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2024

AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION	PASS-THROUGH ENTITY IDENTIFYING NUMBER	STATE I.D. NUMBER	RECEIVABLE (UNEARNED REVENUE) JULY 1, 2023	REVENUE GRANTOR REIMBURSEMENTS	EXPENDITURES	RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2024	SUBRECIPIENT PASS-THROUGH EXPENDITURES
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION							
Wisconsin Department of Public Instruction							
Special Education and School Age Parents	347970-100	255.101	$ -	$ 3,311,984	$ 3,311,984	$ -	$ -
State School Lunch Aid	374970-107	255.102	-	30,494	30,494	-	-
Common School Fund Library Aid	374970-104	255.103	-	440,887	440,887	-	-
Bilingual/Bicultural Aid	374970-111	255.106	-	82,488	82,488	-	-
General Transportation Aid	374970-102	255.107	-	264,400	264,400	-	-
Wisconsin School Day Milk Program	374970-109	255.115	-	26,824	26,824	-	-
General Aids Cluster							
Equalization Aid	374970-116	255.201	-	51,609,007	51,609,007	-	-
High Cost Special Education Aid	374970-119	255.210	-	128,235	128,235	-	-
Aid for School Mental Health Programs	374970-176	255.227	-	86,028	86,028	-	-
Peer to Peer Suicide Prevention Grant	374970-183	255.246	-	3,000	3,000	-	-
School Based Mental Health Services Grant	374970-177	255.297	68,411	259,040	190,629	-	-
Alcohol and Other Drug Abuse	374970-143	255.306	3,330	3,330	22,523	22,523	-
AODA Program Grants	374970-142	255.321	-	-	878	878	
School Breakfast Program	374970-108	255.344	-	14,751	14,751	-	-
Early College Credit Program	374970-178	255.445	-	497	497	-	-
Educator Effectiveness Evaluation System	374970-154	255.940	-	37,360	37,360	-	-
Per Pupil Aid	374970-113	255.945	-	4,299,148	4,299,148	-	-
Career and Technical Education Incentive	374970-152	255.950	-	74,940	74,940	-	-
Assessments of Reading Readiness	374970-166	255.956	-	7,365	7,365	-	-
Aid for Special Education Transition	374970-168	255.960	-	25,162	25,162	-	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			71,741	60,704,940	60,656,600	23,401	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES							
Payment in Lieu of Taxes	None	None	-	25,733	25,733	-	-
WISCONSIN DEPARTMENT OF REVENUE							
Exempt Computer Aid	None	None	128,616	128,616	128,616	128,616	-
Exempt Personal Property Aid	None	None	-	177,014	177,014	-	-
TOTAL WISCONSIN DEPARTMENT OF REVENUE			128,616	305,630	305,630	128,616	-
TOTAL STATE FINANCIAL ASSISTANCE			**$ 200,357**	**$ 61,036,303**	**$ 60,987,963**	**$ 152,017**	**$ -**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2024

NOTE 1 - Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the D.C. Everest Area School District. The information in these schedules is presented in accordance with the requirements of Uniform Guidance and *State Single Audit Guidelines.* Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

NOTE 3 - Special Education and School Age Parents Program

2023-2024 eligible costs under the State Special Education Program are $11,123,704.

NOTE 4 - Food Distribution Program

Non-monetary assistance is reported in the schedule of federal awards at the fair market value of the commodities received and used.

NOTE 5 - 10% De Minimis Cost Rate

Elected not to use.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

OTHER REPORTS

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

To the Board of Education
D.C. Everest Area School District
Schofield, 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, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements and have issued our report thereon dated December 6, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the D.C. Everest Area School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the D.C. Everest Area School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the D.C. Everest Area School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the D.C. Everest Area 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards,* described in the accompanying schedule of findings and questioned costs as item 2024-002 .

D.C. Everest Area School District's Response to Finding

Government Auditing Standards requires the auditor to preform limited procedures on D.C. Everest Area School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. D.C. Everest Area 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 results 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 D.C. Everest Area School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin
December 6, 2024

HAWKINS | ASH
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND *STATE SINGLE AUDIT GUIDELINES*

To the Board of Education
D.C. Everest Area School District
Schofield, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited D.C. Everest Area School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of D.C. Everest Area School District's major federal and state programs for the year ended June 30, 2024. D.C. Everest Area School District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, D.C. Everest Area School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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 *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of D.C. Everest Area School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of D.C. Everest Area School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to D.C. Everest Area School District's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on D.C. Everest Area School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about D.C. Everest Area School District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and *State Single Audit Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding D.C. Everest Area School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of D.C. Everest Area School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of D.C. Everest Area School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 and 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 and 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin
December 6, 2024

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued:	Unmodified
2. Internal control over financial reporting:	
a. Material weakness identified?	No
b. Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
c. Noncompliance material to the financial statements?	Yes

Federal Awards

3. Internal control over financial reporting:	
a. Material weakness identified?	No
b. Significant deficiency(ies) identified not considered to be material weaknesses?	No
4. Type of auditors' report issued on compliance for major programs:	Unmodified
5. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No

6. Identification of major federal programs:

Assistance Listing Number	**Name of Federal Program or Cluster**
10.553/10.555/10.559	Child Nutrition Cluster
93.778	Medicaid Cluster

State Assistance

7. Internal control over financial reporting:	
a. Material weakness identified?	No
b. Significant deficiency(ies) identified not considered to be material weaknesses?	No
8. Type of auditors' report issued on compliance for major programs:	Unmodified
9. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*?	No

10. Identification of major state programs:

State ID Number	**Name of State Program or Cluster**
255.201	Equalization Aid
255.945	Per Pupil Aid

11. Dollar threshold used to distinguish between:	
Type A and Type B federal programs:	$ 750,000
Type A and Type B state programs:	$1,000,000
12. Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings and Questioned Costs

2024-001 - Preparation of Financial Statements

Program: District-Wide

Criteria: Adequate internal controls necessitate personnel to have knowledge and training which would enable them to prepare financial statements (and footnotes) in accordance with generally accepted accounting principles (GAAP).

Condition: Personnel cannot prepare GAAP basis financial statements.

Questioned Costs: Not applicable.

Context: Personnel have adequate knowledge and experience in governmental accounting and interim reporting requirements; however, their limited knowledge and lack of training limits their ability to prepare GAAP basis financial statements.

Effect: This weakness could result in the possibility of undetected errors and irregularities.

Information: Isolated instance.

Prior Year Finding: This was a prior year audit finding numbered 2023-001.

Recommendation: Obtain adequate training or continue to hire a certified public accounting (CPA) firm to prepare GAAP basis financial statements.

Management's Response: Due to the complexities involved with preparing GAAP basis financial statements, management has weighed the cost-benefit of training personnel or hiring a CPA firm. Management has concluded to hire a CPA firm.

2024-002 - Actual Expenditures Over Budget

Program: General Fund

Criteria: Wisconsin Statute 120.16(2) prohibits spending more than budgeted expenditures.

Condition: The District spent $3,051,453 more than their adopted budget.

Questioned Costs: Not applicable.

Context: The District did not monitor actual spending in comparison with budgeted amounts.

Effect: The District is not in compliance with Wisconsin Statutes.

Information: Isolated instance

Prior Year Finding: This was not a prior year finding.

Recommendation: The District should monitor actual expenditures compared to the adopted budget and formally amend the budget to ensure total actual expenditures do not exceed total budgeted expenditures.

Management's Response: The District typically does not formally amend the original budget. The overspent budget was due to capital lease expenditures, but there was sufficient revenue (proceeds from capital lease) to cover the excess expenditures. In the future, we will review our budget calculations throughout the year and formally amend the budget if necessary.

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Other Issues

1. Does the auditors' report or the notes to the financial statements include a disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?	No
2. Does the auditors' report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weaknesses, or significant deficiencies) related to state awards with pass-through entities that require audits to be conducted in accordance with the *State Single Audit Guidelines*:	
Wisconsin Department of Health Services	No
Wisconsin Department of Natural Resources	No
Wisconsin Department of Public Instruction	No
Wisconsin Department of Revenue	No
3. Was a management letter or other document conveying audit comments issued as a result of this audit?	Yes
4. Name and signature of partner	Randall L. Miller, CPA Randall L. Miller, Partner

D.C. Everest Area School District
6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

MISSION STATEMENT
D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN
JUNE 30, 2024

Summary Schedule of Prior Audit Findings

2023-001 - Preparation of Financial Statements - Repeat. Initially occurred 6/30/13.

Corrective Action Plan

2024-001 - Preparation of Financial Statements - Contact: Kelley Stike, Assistant Superintendent of Operations. Completion date: N/A. Due to the complexities of governmental reporting in accordance with GAAP, i.e. financial statements and related disclosure reporting, District management has weighed the cost benefit of training current staff or hiring a Certified Public Accountant on staff for the purposes of preparing the external financial statements in accordance with GAAP. District management has concluded to outsource the preparation of the external financial statements and related disclosures to their certified public accounting firm, which is an acceptable practice according to *Government Auditing Standards*. District management will review and approve the externally prepared financial statements.

2024-002 - Actual Expenditures Over Budget - Contact: Kelley Stike, Assistant Superintendent of Operations. Completion date: N/A. The District will review our budget calculations throughout the year and formally amend the budget if necessary.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN

INDEPENDENT AUDITORS' REPORTS ON COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT ADVISORY COMMENTS

JUNE 30, 2024

D.C. EVEREST AREA SCHOOL DISTRICT
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JUNE 30, 2024

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INDEPENDENT AUDITORS' REPORT ON COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Education
D.C. Everest Area School District
Weston, Wisconsin

We have audited the financial statements of the D.C. Everest Area School District as of and for the year ended June 30, 2024, and have issued our report thereon dated December 6, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 3, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the D.C. Everest Area School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and other matters noted during our audit in a separate letter to you dated December 6, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Management Override of Controls - professional standards require the auditor to address the risk that management is in a unique position to override controls that otherwise appear to be operating effectively.
- Improper Revenue Recognition - professional standards require the auditor to presume that risks of material misstatements exist in revenue recognition.

We have designed our audit procedures to adequately address the significant risks identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the D.C. Everest Area School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of the Wisconsin Retirement System pension was calculated by the State of Wisconsin Department of Employee Trust Funds' third party actuary.
- Management's estimate of the Wisconsin Retirement System local retiree life insurance fund was calculated by the State of Wisconsin Department of Employee Trust Funds' third-party actuary.
- Management's estimate of the other post employment benefit was calculated by the entity's third-party actuary.

We evaluated the factors and assumptions used to develop the estimates listed above and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the D.C. Everest Area School District's financial statements relate to: revenue recognition, Wisconsin

Retirement System pension, Wisconsin Retirement System local retiree life insurance fund, other post employment benefit, and dental care claims.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We have not identified any significant unusual transactions during the audit.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the D.C. Everest Area School District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 6, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the D.C. Everest Area School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the D.C. Everest Area School District's auditors.

Noncompliance with Laws and Regulations

We have identified the following matters involving noncompliance with laws and regulations that came to our attention during the course of the audit. The District spent $3,051,453 more than their adopted budget. Wisconsin Statute 120.16(2) prohibits spending more than budgeted expenditures.

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

HAWKINS ASH CPAS, LLP

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin
December 6, 2024

INDEPENDENT AUDITORS' REPORT ON MANAGEMENT ADVISORY COMMENTS

To the Board of Education
D.C. Everest Area School District
Weston , Wisconsin

We have audited the general purpose financial statements of the D.C. Everest Area School District as of and for the year ended June 30, 2024 and have issued our report thereon dated December 6, 2024. We have also issued compliance reports and reports on the internal control structure in accordance with *Government Auditing Standards*. These reports disclosed any material instances of noncompliance, federal and state program findings and questioned cost, material weaknesses and significant deficiencies that were identified during the audit.

Other matters involving the internal control structure and the District's operations which came to our attention during the audit are reported on the following pages as management advisory comments.

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

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

HAWKINS ASH CPAS, LLP

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin
December 6, 2024

MANAGEMENT ADVISORY COMMENTS

Current Year Comments

New Standard - GASB Statement No. 101 - Compensated Absences

The statement establishes standards of accounting and financial reporting for compensated absences and associated salary related payments, including certain defined contribution pensions and defined contribution other postemployment benefits.

A liability should be recognized for leave that has not been used if all of the following are true:

a. The leave is attributed to services already rendered
b. The leave accumulates
c. The leave is more likely than not (more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means.

The leave should be evaluated by assessing relevant factors, including the following:

a. The employment policies related to compensated absences
b. Whether leave that has been earned is, or will become, eligible for use or payment in the future
c. Historical information about the use, payment, or forfeiture of compensated absences
d. Information known to the government that would indicate that historical information may not be representative of future trends or patterns.

Some leaves are excluded from the liability: military leave, parental leave, jury duty, unlimited leave, holiday leave, and leave more likely than not to be settled through conversion to defined benefit pension or other postemployment benefits.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023. Your June 30, 2025 financial statement will be updated for these new reporting requirements.

Status of Prior Year Findings

None.

APPENDIX A

Client: *0201873 - D.C. Everest Area School District*
Engagement: *24 Audit - D.C. Everest Area School District*
Period Ending: *6/30/2024*
Trial Balance: *Database*
Workpaper: *1501 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 46		**Single Audit**		
2024 - To reclassify various revenues to proper accounts.				
10 R 809 619 500000 445 --- ---	DISTRICT WIDE		249.00	
10 R 809 730 500000 381 --- ---	DISTRICT WIDE		46,504.00	
10 R 809 969 500000 000 --- ---	DISTRICT WIDE		1,000.00	
10 A 000 000 715500 000 000 000	DUE FROM STATE GOVERNMENT			249.00
10 R 809 630 500000 246 --- ---	DISTRICT WIDE			1,000.00
10 R 809 730 500000 365 --- ---	DISTRICT WIDE			46,504.00
Total			**47,753.00**	**47,753.00**
Adjusting Journal Entries JE # 47		**1501.01**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
10 E --- 688 28---- --- --- ---	DEBT SERVICES		16.00	
10 E --- 678 28---- --- --- ---	DEBT SERVICES			16.00
Total			**16.00**	**16.00**
Adjusting Journal Entries JE # 48		**5075.04**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
10 E --- 551 12---- --- --- ---	REGULAR CURRICULUM		4,105,256.00	
10 E --- 551 12---- --- --- ---	REGULAR CURRICULUM		236,462.00	
10 R 809 878 500000 000 --- ---	DISTRICT WIDE			4,105,256.00
10 R 809 878 500000 000 --- ---	DISTRICT WIDE			236,462.00
Total			**4,341,718.00**	**4,341,718.00**
Adjusting Journal Entries JE # 49		**5001**		
2024 - To record District office building rental in proper account and to account for closing out the 2018 Marco lease.				
10 E --- 328 25---- --- --- ---	BUSINESS ADMINSTRATION		47,796.00	
10 E --- 678 28---- --- --- ---	DEBT SERVICES			47,796.00
Total			**47,796.00**	**47,796.00**
Adjusting Journal Entries JE # 50		**3204.015**		
2024 - To record new SBITAs.				
10 E --- 360 26---- --- --- ---	CENTERAL SERVICES		111,983.00	
10 E --- 676 28---- --- --- ---	SUBSCRIPTION-BASED IT AGREEMENT PRINCIPAL		31,041.00	
10 E --- 686 28---- --- --- ---	SUBSCRIPTION-BASED IT AGREEMENT INTEREST		5,708.00	
10 E --- 480 22---- --- --- ---	INST STAFF SERVICES			36,749.00
10 R 809 876 500000 000 --- ---	SUBSCRIPTION-BASED IT AGREEMENT PROCEEDS			111,983.00
Total			**148,732.00**	**148,732.00**
Adjusting Journal Entries JE # 52		**1501.02**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
46 E --- 327 25---- --- --- ---	BUSINESS ADMINSTRATION		180,080.00	
46 L 000 000 811200 000 000 000	ACCOUNTS PAYABLE			180,080.00
Total			**180,080.00**	**180,080.00**
Adjusting Journal Entries JE # 53		**PBC**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
10 E --- 846 41---- --- --- ---	INTERFUND/OPERATING TRANSFER		2,127,473.00	

46 A 000 000 714100 000 000 000	DUE FROM OTHER FUNDS		2,127,473.00	
10 L 000 000 812000 000 000 000	DUE TO OTHER FUNDS			2,127,473.00
46 R 809 110 411000 000 --- ---	OPER. TRANSFERS TO DIF FUND			2,127,473.00
Total			**4,254,946.00**	**4,254,946.00**
Adjusting Journal Entries JE # 54		**1501.04**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
10 R 809 630 500000 297 --- ---	DISTRICT WIDE		582.00	
10 L 000 000 813500 000 000 000	Due to State			582.00
Total			**582.00**	**582.00**
Adjusting Journal Entries JE # 55		**1501.05**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
10 A 000 000 715600 000 000 000	DUE FROM FED GOVERNMENT		3,585.00	
10 R 809 730 500000 381 --- ---	DISTRICT WIDE			3,585.00
Total			**3,585.00**	**3,585.00**
Adjusting Journal Entries JE # 56		**1501.06**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
10 E --- 490 23---- --- --- ---	GENERAL ADMINISTARTION		7,275.00	
10 E --- 990 23---- --- --- ---	GENERAL ADMINISTARTION			7,275.00
Total			**7,275.00**	**7,275.00**
Adjusting Journal Entries JE # 57		**1501.07**		
2024 - Adjustment made per client subsequent to importing the trial balance.				
80 L 000 000 816900 000 000 000	DEFER.REV.-SCHL.AGE CARE		34,878.00	
80 A 000 000 713200 000 000 000	ACCOUNTS RECEIVABLE			34,878.00
Total			**34,878.00**	**34,878.00**
	Total Adjusting Journal Entries		**9,067,361.00**	**9,067,361.00**
	Total All Journal Entries		**9,067,361.00**	**9,067,361.00**

APPENDIX B

D.C. Everest Area School District
6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

December 6, 2024

Hawkins Ash CPAs, LLP
One East Waldo Blvd., Suite 5
Manitowoc, WI 54220-2912

Dear Hawkins Ash CPAs, LLP,

This representation letter is provided in connection with your audit of the D.C. Everest Area School District as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, and results of operations, of the various opinion units of D.C. Everest Area School District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 6, 2024.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 3, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2) We acknowledge our responsibility for 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.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4) We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5) We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6) We have a process to track the status of audit findings and recommendations.
7) We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8) The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
9) All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11) We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
12) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards

Codification 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.

13) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14) All funds and activities are properly classified.
15) All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16) All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
17) Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
18) All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19) All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
20) All interfund and intra-entity transactions and balances have been properly classified and reported.
21) Special items and extraordinary items have been properly classified and reported.
22) Deposit and investment risks have been properly and fully disclosed.
23) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
24) All required supplementary information is measured and presented within the prescribed guidelines.
25) With regard to investments and other instruments reported at fair value:
    - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
    - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
26) With respect to the nonattest services provided, we have performed the following:
    - Made all management decisions and performed all management functions;
    - Assigned a competent individual to oversee the services;
    - Evaluated the adequacy of the services performed;
    - Evaluated and accepted responsibility for the result of the service performed; and
    - Established and maintained internal controls, including monitoring ongoing activities.
27) With respect to the supplementary information accompanying the financial statements:
    - We acknowledge our responsibility for the presentation of the supplementary information with U.S. GAAP.
    - We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
    - The methods of measurement or presentation have not changed from those used in the prior period.
    - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
    - When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
    - We acknowledge our responsibility to include the auditors' report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.

- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.

28) With respect to the required supplementary information accompanying the financial statements:
    - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
    - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
    - The methods of measurement or presentation have not changed from those used in the prior period.
    - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Information Provided

29) We have provided you with:
    - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
    - Additional information that you have requested from us for the purpose of the audit; and
    - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report, if applicable, and the planned timing and method of issuance of that annual report;
    - A final version of the annual report, if applicable, (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
30) The financial statements and any other information included in the annual report, if applicable, are consistent with one another, and the other information does not contain any material misstatements.
31) All transactions have been recorded in the accounting records and are reflected in the financial statements.
32) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
33) We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
34) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    - Management;
    - Employees who have significant roles in internal control; or
    - Others where the fraud could have a material effect on the financial statements.
35) We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
36) We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
37) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
38) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
39) The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
40) We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
41) We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and*

Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.

42) For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
43) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
44) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
45) There are no:
    - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
    - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
    - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
46) The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
47) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
48) We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
49) We have provided to you our views on reported audit findings, conclusions, and recommendations, as well as planned corrective actions.

Federal and State Award Programs

50) We are responsible for understanding and complying with and have complied with the requirements of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (the Uniform Guidance) and state regulatory audit requirements, including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA), or we acknowledge our responsibility for presenting the SEFA and SSFA in accordance with the requirements and we believe the SEFA and SSFA, including its form and content, is fairly presented in accordance with the Uniform Guidance and state regulatory requirements. The methods of measurement or presentation of the SEFA and SSFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA and SSFA.
51) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and state regulatory requirements and included in the SEFA and SSFA made during the audit period for all awards provided by federal and state agencies in the form of grants, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
52) We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the

provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

53) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
54) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to federal and state programs and related activities.
55) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
56) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement* and state regulatory audit requirements relating to federal and state awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal and state awards.
57) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
58) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
59) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance and state regulatory audit requirements.
60) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
61) We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
62) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
63) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
64) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
65) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
66) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
67) We have charged costs to federal and state awards in accordance with applicable cost principles.
68) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and state regulatory audit requirements and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
69) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
70) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Director of Finance

Assistant Superintendent

D.C. Everest Area School District
6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

MISSION STATEMENT
D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

To: Dr. Nye & D.C. Everest School Board

From: Dr. Kelly Thompson, Director of Curriculum, Literacy, Assessment, EL
Lisa Braun, Everest System of Support Coordinator

Date: 01-15-2025

Subject: Act 20 and Early Literacy Remediation Plan

2023 Wisconsin Act 20 (Wisconsin's early literacy law) requires school districts to establish an *Early Literacy Remediation Plan* that must be posted on the district's website.

Two resources are attached:

- D.C. Everest's *Early Literacy Remediation Plan* for your review and approval
- Presentation to be reviewed during School Board meeting that outlines:
  - How the Plan meets requirements in 2023 Wisconsin Act 20
  - How the Plan looks in practice for students, staff, and parents/guardians

Recommendation: Approve the *Early Literacy Remediation Plan* required in 2023 Wisconsin Act 20

EARLY LITERACY REMEDIATION PLAN

D.C. Everest Area School District

Table of Contents

<table>
<tr><th colspan="2"><h1>Introduction</h1></th></tr>
<tr><td>Date Adopted / Last Revised</td><td>January 2025 (effective until amended)

Future amendments may be fully adopted under administrative authority with notice to the School Board</td></tr>
<tr><td>The Purpose of this Plan</td><td>This Early Literacy Remediation Plan, which is required by state law, addresses reading instruction, assessment, and remediation with a primary, but not exclusive, focus on five-year-old kindergarten through third grade. See § 118.016(6). The Plan is intended to help the District and its staff to:

● Achieve the goals that the District has established for student learning within the District's reading program.
● Identify students who may be struggling with reading and literacy development.
● Structure and provide literacy-related interventions and learning support to students who have an identified need.
● Improve the District's reading curriculum and instructional practices.

Another purpose for creating this Plan is to provide parents, guardians, and other caregivers with information about:

● The reading readiness and early literacy assessments that the District administers to students in kindergarten through third grade.
● How the District uses the results of reading readiness assessments and other information to plan and provide instructional interventions and added learning support for individual students, if needed.
● The notices that the District provides to families about the results of student assessments, as well as other communications that families may receive about their child's reading skills and literacy development.

Note: As further explained in the "Parent Notifications" section (below), the term "parent," when used in this Plan, should be understood to include legal guardians and certain other caregivers acting as a child's parent for school purposes.</td></tr>
<tr><td>Primary District Contact(s) Regarding this Plan</td><td>If any District families or other District stakeholders have questions about this Plan, the District's overall approach to reading instruction in kindergarten through third grade, or the District's approach to literacy-related assessments and learning supports, please contact:

Jeff Lindell, Assistant Superintendent of Learning</td></tr>
<tr><td>Translation</td><td>Thov sau ntawv rau Xia Yang ntawm yog koj xav tau ib tus neeg txhais cov lus no rau koj.

Por favor contactar a Xia Yang si necesitas que este mensaje sea traducido.

xyang2@dce.k12.wi.us</td></tr>
<tr><td>Location on Website</td><td>The most current version of this Plan can be found at a link located on the following School District web page:
[INSERT web page URL]</td></tr>
</table>

<table>
<tr><th colspan="2">Overview of the District's Approach to
Early Literacy Instruction</th></tr>
<tr><td>Foundational Elements</td><td>Early literacy instruction in the District is built on a foundation of:

● Licensed, professional educators who understand the life-long importance of each child's early literacy education and who have specific training in the areas of reading instruction and literacy development.
● District-adopted student academic standards in reading and English language arts.
● The District's sequential curriculum plans in reading and English language arts for kindergarten through third grade.
● The curricular materials and instructional methods that are used to implement the District's academic standards and curriculum-based learning objectives.
● An adaptable framework for early literacy instruction that provides sufficient flexibility to foster continuous learning growth and enhance engagement for all students.</td></tr>
<tr><td>Key Features of Early Literacy Instruction in the District</td><td>The following are some of the key features of the District's approach to early literacy instruction:

● The District emphasizes the consistent use of instructional methods that reflect evidence-based best practices and the selection and use of curricular materials that have been designed and shown to be effective tools for early literacy development.
● The District offers differentiated pathways for student learning that can accommodate the needs of students who demonstrate advanced literacy skills as well as the needs of students who are struggling to reach and/or maintain grade-level literacy skills.
● The District uses a variety of assessment techniques, both formal and informal, to determine each student's current skills and knowledge, to identify any learning gaps related to literacy development, and to measure learning and growth following instruction and any interventions.
● As further described below, the District relies on a system of learning support—consisting of a wide range of interventions, instructional and curricular modifications, and other remedial services—to meet the needs of students who need assistance reaching or maintaining grade-level literacy skills.</td></tr>
<tr><td>Learning Support for Students Who Need Assistance Reaching or Maintaining Grade-Level Literacy Skills</td><td>The District uses a system of instructional interventions and supports to help District educators to identify options for adjustments if initial interventions and supports are not creating results that match expectations for improvement.
The primary focus of this Early Literacy Remediation Plan is on the District's implementation of the state-mandated early literacy assessments and various state-mandated student intervention processes. However, the District's approach to early literacy instruction recognizes that, in some cases, it is possible to identify individual learning needs and adjust instruction in a manner that will help a student make progress in building their grade-level literacy skills before the</td></tr>
</table>

	student is identified as being in need of more formal and more intensive interventions. The District also recognizes that literacy-related interventions and remedial reading services need to be coordinated with other District programs and services that can have overlapping goals and purposes. For example, a student who is struggling with certain literacy skills and who could benefit from targeted reading interventions may also be a student with a disability who has an Individualized Education Program (IEP) in place or an English Learner who has a plan in place for developing proficiency in English. When providing learning support, there is a common emphasis on identifying individual needs, matching instruction and interventions to those needs, and monitoring learning to determine whether the interventions are helping the student to make progress.

Wisconsin Early Literacy Assessments in Kindergarten through Third Grade	
Scope of this Section of the Plan	This section of the *Early Literacy Remediation Plan* identifies the following early literacy assessments that, under state law, the District is required to administer to students who are enrolled in four-year-old kindergarten through third grade: 1. The fundamental skills screening assessment (4K) 2. The universal screening assessment (5K through third grade) 3. Diagnostic literacy assessments (some students in 5K through third grade) 4. The state's standardized third grade reading test In addition to these formal, state-mandated assessments, District educators also use a variety of other assessment methods and assessment tools to evaluate students' skills, needs, and learning progress related to reading and other aspects of early literacy.
Fundamental Skills Screening Assessment (4K)	
The Assessment Tool	The state of Wisconsin has selected aimswebPlus as the fundamental skills screening assessment that is administered to students who are enrolled in four-year-old kindergarten (4K). This assessment is individually administered and takes approximately three to four minutes per student. It is a state-mandated and state-selected reading readiness screening tool. *See* § 118.016(2). State law does **not** allow families to choose whether to have their child(ren) participate in this assessment.
Purpose/Content of the Assessment	The purpose of the fundamental skills screening assessment is to evaluate students who are enrolled in 4K on: ● phonemic awareness ● letter sound knowledge
Timing of the Assessments	The District administers the fundamental skills screening assessment to 4K students at least two times* during the school year. 1. The first administration takes place within 45 calendar days of the start of the school term for students each fall. 2. The second administration occurs in the second half of the school year, at least 45 calendar days before the last day of the regular annual school term. * *Note: In the 2024-25 school year, the District is required to administer the assessment only one time. The 2024-25 schedule may be modified due to this exception.*

Parent Notice of Assessment Results	As further addressed in the "Parent Notifications" section of this Plan, parents will be notified of the assessment results within **15 calendar days** after the assessment is scored.
How the District Uses the Results of this Assessment	It is not unusual for students enrolled in 4K to be at many different levels of reading readiness. With that in mind: ● The results of a fundamental skills screening assessment do not automatically trigger either a mandatory "diagnostic assessment" or mandatory learning interventions. ● The District will use the assessment results as one data point to determine if a student should be monitored, referred for any type of further evaluation, or considered for instructional modifications or interventions. See also the later section of this Plan titled, "Using Student Assessment and Intervention Data to Evaluate Early Literacy Instruction."
Universal Screening Assessment (5K through Third Grade)	
The Assessment Tool	The state of Wisconsin has selected aimswebPlus as the reading screener that is administered to students who are enrolled in five-year-old kindergarten (5K) through third grade. In 5K and first grade, it is individually administered and takes approximately 10 minutes per student. In second and third grade, an individually administered subtest takes approximately two minutes per student, and a group administered subtest takes approximately 15 minutes. It is a state-mandated and state-selected screening tool. *See* § 118.016(3)(a). State law does **not** allow families to choose whether to have their child(ren) participate in this screening assessment.
Purpose/Content of the Assessment	The purpose of the universal screening assessment is to evaluate students enrolled in 5K through third grade in the following areas: ● Phonemic awareness ● Decoding skills ● Alphabet knowledge ● Letter sound knowledge ● Oral vocabulary The screening assessment used in 5K to third grade: ● Attempts to identify students who may be struggling with reading skills and literacy-related learning objectives. ● Provides a basic checkpoint on a student's reading progress during the school year. ● Can help classroom teachers to identify, on both a group and individual basis, any skills or learning objectives that may need some reinforcement and the content that students may be ready to learn next.
Timing of the Assessments	The District administers the universal skills screening assessment to students who are enrolled in 5K through third grade at least three times * during each school year, as follows:

	- Within 45 calendar days of the start of the school term for students each fall. - Near the middle of the annual school term. - In the second half of the school year, at least 45 calendar days before the last day of the regular annual school term. * Note: In the 2024-25 school year, the District is required to administer the assessment only two times. The schedule may be modified due to this exception.
Parent Notice of Assessment Results	As further addressed in the "Parent Notifications" section of this Plan, parents will be notified of the assessment results within **15 calendar days** after the assessment is scored.
How the District Uses the Results of this Assessment	As defined in state law, a student is considered to be "**at-risk**" with respect to early literacy learning if the student scores below the 25th percentile on a specific universal screening assessment. 5K: Early Literacy Composite (combined performance on Letter Naming Fluency and Letter Word Sounds Fluency) 1-3: Oral Reading Fluency For each 5K to third-grade student who is determined to be "**at-risk**" of reading difficulty based on the results of the screener, the District will: - Administer a **diagnostic** literacy assessment to help further evaluate the student's skills and needs. - Start or, if applicable, continue the process of developing and implementing a **personal reading plan** for the student. For students who are **not** considered "at-risk," the District will use the assessment results as one data point to help determine if a student should be monitored, further evaluated, or considered for possible interventions or remedial reading services. See also the later section of this Plan titled, "Using Student Assessment and Intervention Data to Evaluate Early Literacy Instruction."
Diagnostic Literacy Assessments (5K through Third Grade)	
The Assessment Tool	The District has selected the following tools for use as diagnostic literacy assessment(s) within the District: - aimswebPlus: Additional assessments within the aimswebPlus suite will be administered to gather information to inform instruction. The assessments are individually administered and group administered. Depending on grade level, the individually administered assessments will take between three to five minutes, and the group administered assessments will take between 15 and 30 minutes. - iReady Offline Literacy Tasks: Assessments within the iReady suite will be administered to gather information to inform instruction. The assessments are individually administered and group administered. Depending on grade level, the individually administered assessments will take between one to

<table>
<tr><td></td><td>three minutes, and the group administered assessments will take between 15 and 30 minutes.

In instances where section 118.016(3)(b) requires the District to administer a diagnostic assessment, state law does not provide families with an opportunity to choose to opt their child(ren) out the assessment.</td></tr>
<tr><td>Purpose/Content of the Assessment</td><td>A diagnostic assessment is used to evaluate a student’s early literacy skills in the following areas:
● Phonemic awareness
● Decoding skills
● Alphabet knowledge
● Letter sound knowledge
● Oral vocabulary
● Rapid naming
● Phonological awareness
● Word recognition
● Spelling
● Vocabulary
● Listening comprehension
● When developmentally appropriate for the student, oral reading fluency and reading comprehension

See §§ 118.016(1)(b) and 118.016(3)(b). As an assessment of skills, a diagnostic assessment can help to identify a child’s potential learning gaps with greater precision. However, the District’s diagnostic literacy assessments do not determine whether a student may have any medical or developmental condition or disability that may be affecting the child’s learning.</td></tr>
<tr><td>Family History Survey Component</td><td>In connection with a diagnostic assessment, the District will also provide an opportunity for the student’s parent to complete a family history survey to provide additional information about any learning difficulties in the student’s family.</td></tr>
<tr><td>Eligible Students and Timing of the Assessments</td><td>The District is required to administer a diagnostic assessment to a student if either of the following applies:
● The results of a universal screening assessment indicate that the student is “at-risk” with respect to early literacy learning.
   ○ If the student’s “at-risk” status relates to the first screening assessment of the school term, then the diagnostic assessment is to be completed by the second Friday of November.
   ○ If the student’s “at-risk” status relates to the second or third screening assessment of the school term, then the diagnostic assessment is to be completed within 10 calendar days of the screener.
● A teacher or parent who suspects that the student may be demonstrating characteristics of dyslexia submits a request for a diagnostic assessment.*
   ○ The assessment must be conducted within 20 calendar days of the request.

* Note: This requirement applies to requests submitted beginning on January 1, 2025.

To the extent permitted by state law for a student who is already receiving interventions and services under a personal reading plan, the District may determine that a student does not need to repeat a diagnostic assessment that</td></tr>
</table>

	the student has already taken in the same school year, even if there is a secondary basis under which the student has qualified for the diagnostic assessment. It is possible that the District may determine that other students could benefit from completing a diagnostic assessment that would not be mandatory under state law.
Parent Notice of Assessment Results	As further addressed in the "Parent Notifications" section of this Plan, parents will be notified of the assessment results within **15 calendar days** after the assessment is scored.
Additional Parent Communications	As further addressed in the "Parent Notification" section of this Plan, the District will provide **information about dyslexia** to the parent of each student the District is required to assess using a diagnostic assessment. If a student's score on a **diagnostic assessment** places the student in the "at-risk" classification, then the District is also required to provide **special education referral information** to the student's parent.
How the District Uses the Results of this Assessment	Like the 5K to third-grade screening assessments, a student is also considered to be **"at-risk"** with respect to early literacy learning if the student scores below the 25th percentile on a **diagnostic assessment**. For each student who is "at-risk," the District will start or, if applicable, continue the process of developing and implementing a **personal reading plan** for the student. If a student already has a personal reading plan in place at the time that the student completes a diagnostic assessment, the results of the diagnostic assessment will be used to inform possible changes to the plan and may be used to help monitor the student's progress. For students who are **not** considered "at-risk," the District will use the assessment results as one data point to help determine if the student should be monitored or otherwise further considered for possible interventions or services. See also the later section of this Plan titled, "Using Student Assessment and Intervention Data to Evaluate Early Literacy Instruction."
The State's Standardized Third Grade Reading Test	
The Assessment Tool	The **Wisconsin Forward Exam** in the area of English language arts (ELA) is used as the reading test that school districts must administer annually to students enrolled in third grade. *See* § 121.02(1)(r). Some students with significant cognitive disabilities may participate in an alternative assessment. The Wisconsin Department of Public Instruction may designate one or more sub-scores within the ELA area of the Forward Exam for school districts to use for specific purposes. The Forward Exam is an online assessment. The District estimates that it will typically take a combined total of about 125 minutes for a student to complete the ELA sections of the Forward Exam.

<table>
<tr><td>Purpose/Content of the Assessment</td><td>The Forward Exam is a summative assessment that evaluates cumulative learning. The test is research-based. The ELA part of the Forward Exam includes sections that cover reading, language, and writing.</td></tr>
<tr><td>Timing of the Assessments</td><td>The Forward Exam is administered in the spring of each school year during a testing period established annually by the Wisconsin Department Public of Instruction.</td></tr>
<tr><td>Parent Notice of Assessment Results</td><td>The District will provide each student’s parent with the results of their child’s performance on the Forward Exam once those results are available.</td></tr>
<tr><td>How the District Uses the Results of this Assessment</td><td>The District uses the results of the reading/literacy portion of the annual third grade Forward Exam for a variety of purposes, including the following:

If a student has a personal reading plan in place as an “at-risk” student during third grade, the results of the assessment (or the applicable sub-score(s)) may be used to evaluate the student’s progress and to determine whether the student has successfully completed the reading plan.
Even if a student does not have a personal reading plan in place at the time that the District receives the Forward Exam results, the District will identify and provide appropriate interventions or remedial reading services if the District determines that either of the following applies:

The student has failed to score above the state minimum performance standard on the applicable ELA/reading portion of the Forward Exam and it is determined that the student’s test performance accurately reflects the student’s reading ability.
The student has not met the minimum performance benchmarks that show that the student is meeting the grade-level reading objectives that are specified in the District’s reading curriculum plan. The results of the Forward Exam serve as one indicator that may be used to make this determination.

See also the later section of this Plan titled, “Using Student Assessment and Intervention Data to Evaluate Early Literacy Instruction.”</td></tr>
</table>

Early Literacy Learning Supports and Interventions	
What Are "Interventions"?	Providing an "intervention" typically means applying the systematic use of a technique, program, or practice that has been designed and shown to improve learning in specific areas of student need. To be effective, interventions must be accurately matched to the student's needs, and the student's response to the interventions (i.e., the student's learning and progress toward goals) needs to be monitored, with adjustments being made as needed. Various state statutes and administrative regulations establish standards and requirements for learning "interventions" that are provided in the specific context of early literacy instruction. For example: ● § 118.016(5) (defining requirements for personal reading plans). ● § 118.016(1)(i) (defining "intervention" as the term is used in connection with personal reading plans). ● § 121.02(1)(c)3 (specifying standards for interventions and remedial reading services that are provided to a 5K to third-grade student determined to be "at risk" based on a reading readiness assessment).
General Examples of Literacy-Related Interventions and Methods for Providing Interventions	Depending on the student's needs, interventions may be embedded in regular classroom instruction, delivered in a small group setting, delivered in a one-on-one setting, and/or provided using some other appropriate method. The following are some examples of the types of reading interventions and learning supports that the District commonly uses in connection with early literacy instruction and some of the methods that may be used to provide those interventions and supports: ● Delivering instruction through multimodal strategies, such as audible, verbal, visual, and tactile methods (i.e., tracing, writing, using manipulatives, etc.). ● Using targeted repetition and reinforcement of explicit instruction through re-teaching, teaching using alternative strategies, and/or using alternative materials.

	● Identifying critical points during instruction for providing the student with prompts, coaching, learning checks, and specific feedback. ● Making ongoing adjustments to a student's placement in instructional groups (whole group, small group, and/or individual) for different learning objectives and skill practice. ● Using appropriately vetted technology-based resources.
Interventions Used to Address Characteristics of Dyslexia	State law requires this *Early Literacy Remediation Plan* to include a description of the interventions that the District uses to address characteristics of dyslexia. In doing so, it is important to understand that dyslexia is generally recognized as a neurobiological condition that exists on a continuum. At a very general level, the condition is often characterized by difficulties, at varying degrees of severity, with accurate and fluent word recognition, spelling, and decoding. Those difficulties can detract from the child's reading experience, impede comprehension, and affect the growth of key literacy-related skills. Some children without dyslexia demonstrate some of the characteristics that are associated with dyslexia. Due to the broad range of severity of "characteristics of dyslexia" and due to the many different underlying causes or reasons that students may exhibit those characteristics in connection with reading and other literacy-related skills, there is no single, standardized program or schedule of interventions that can be applied to appropriately address the needs of all students with dyslexia, with related conditions, or who have demonstrated characteristics of dyslexia. Interventions for such students should reflect individual needs. As is also true for many other students who need learning support when they are having difficulty developing grade-level literacy skills, early literacy learning supports or interventions identified for a student with dyslexia or with characteristics of dyslexia should: ● Be based on the components of "science-based early reading instruction," as defined in state law, including both addressing any proficiency gaps in foundational skills (e.g., phonemic awareness and phonics) and incorporating instruction in other critical reading skills (e.g., fluency, vocabulary, and comprehension). ● Be comprehensive in relation to the student's needs so that the learning leads to reading comprehension and engagement. ● Be explicit so that the student understands what needs to be learned and why. ● Build upon the student's strengths as a bridge to addressing needs. ● Provide guided and monitored practice. ● Be coordinated with whole-group/universal instruction. Subject to individual needs, this includes coordination with the pace, sequencing, and goals of universal instruction, as well as using consistent instructional language between universal instruction and intervention(s). ● Be assessed frequently to monitor learning, to guide ongoing instruction, and to determine when interventions should be modified or when an intervention can be discontinued.

	The following are some examples of how the District approaches learning supports and interventions for students with dyslexia and for other students who demonstrate characteristics of dyslexia: ● Students with dyslexia and related conditions often need additional and specifically-targeted instruction and practice with some or all of the following: phonological awareness, phonemic awareness, alphabetic principle, phonics, morphology, and fluency. ● For students with dyslexia and related conditions, word-level difficulties often negatively affect reading comprehension. When this is noticed, instruction and interventions should emphasize letter-sound correspondences. ● Students with dyslexia and related conditions may need more frequent monitoring and feedback during opportunities for practice and application. ● Licensed educators can provide specific guidance to help a student select appropriate texts and can structure opportunities to monitor the student's word recognition, word solving, comprehension, and engagement during independent reading time. ● If the student has an IEP, the special education and any other services or instructional modifications that may be specified in the IEP may sometimes relate to reading and literacy and may be in the nature of interventions. ● Students with dyslexia, with conditions related to dyslexia, or who demonstrate characteristics of dyslexia can often benefit from some of the same types of interventions and learning supports, using some of the same methods of implementation, as are provided to other students who are struggling with reading and with the development of other literacy skills. (See above within this section of this Plan for some examples.) *See generally* ***Wisconsin's Informational Guidebook on Dyslexia and Related Conditions***, Wisconsin Department of Public Instruction (July 2021), available on the District website at https://www.dce.k12.wi.us/district-info/district-notices.

Personal Reading Plans for “At-Risk” Students (5K through Third Grade)	
Eligibility for a Personal Reading Plan	If a student who is enrolled in five-year-old kindergarten through third grade is identified as “**at-risk**” based on the results of **either** a universal screening assessment **or** a diagnostic assessment, then the District will develop and implement a written **personal reading plan** for the student. An assessment score below the 25^{th} percentile qualifies a student as “at-risk.” In direct consultation with the student’s parent and based on re-screening, a diagnostic assessment, or some other evidence-based evaluation, the District may make a determination that an “at-risk” result on a screening assessment was inaccurate or invalid and that the student is not in need of a personal reading plan. Such decisions will be addressed on a case-by-case basis with the involvement of a licensed District reading specialist.
Required Content for a Personal Reading Plan	A personal reading plan for an “at-risk” student will include **at least** all of the following: ● A statement of the student’s specific early literacy learning needs, as identified by skills that were evaluated on the applicable assessment. ● Goals and benchmarks for the student’s progress toward grade-level literacy skills. ● A description of the interventions and any additional instructional services that will be provided to the student to address the student’s learning needs and promote the growth of the student’s early literacy skills. ● The programming using “science-based early reading instruction,” as defined in state law, that the student’s teacher will use to provide reading instruction to the student, addressing the areas of phonemic awareness, phonics, fluency, vocabulary, and comprehension.

	● A description of how the student's progress will be monitored. IMPORTANT: Monitoring activities must occur on at least a weekly basis. ● Strategies and activities that the student's parent is encouraged to use to help the student achieve grade-level literacy skills. ● Any additional programs or services that may be available and appropriate to help accelerate the student's early literacy skill development.
Plan Creation and Implementation	The District will follow any applicable statutory deadlines for the initial creation of a personal reading plan for an "at-risk" student. As of the date this *Early Literacy Remediation Plan* was written, the statutory deadlines were as follows: ● By no later than the 3rd Friday of November* if the student is identified as "at-risk" based on the results of either (1) the first universal screening assessment that is administered in any school year or (2) the results of a diagnostic assessment that was administered due to the results obtained from that first universal screening assessment. ● Within 10 calendar days after the administration of any other universal screening or diagnostic assessment required by state law that has identified the student as "at-risk" (i.e., excluding the assessments that are covered by the November deadline specified in the previous paragraph). ** Note: This deadline is inapplicable during the 2024-25 school year.* Once a personal reading plan has been created for an "at-risk" student, the District shall begin providing the interventions described in the plan as soon as practicable. To the extent permitted by applicable law and when not in conflict with other possible obligations (e.g., under the IDEA for a student with a disability), the District retains discretion to modify the content of a student's personal reading plan.
Parent Communications Related to a Student's Personal Reading Plan	The District will provide the parent of a student who receives a personal reading plan with the information and notifications that are listed and described in the applicable subsection of the "Parent Notifications" section of this *Early Literacy Remediation Plan*.
Administrative Procedures and Administrative Oversight	The Assistant Superintendent of Learning has primary administrative responsibility for the creation, dissemination, and monitoring of administrative procedures and protocols that District staff will use to create and manage the implementation of student personal reading plans. Changes to such supplemental procedures and protocols would not be considered amendments to this Plan. Those procedures and protocols will address issues such as: ● The format/template the District will use for personal reading plans. ● Authority and procedures for modifying a student's personal reading plan. ● District expectations for documentation of intervention delivery. ● District expectations for documentation of progress monitoring activities. ● The format and standards for relevant parent notifications (see below). ● The content and format of 10-week progress reports (including the initial 10-week notification of progress and subsequent follow-up reports of

	overall progress), which shall be consistent with the content requirements established in the “Parent Notifications” section of this Plan. ● Standards and procedures for determining plan completion and “exiting” a student from interventions, which shall be consistent with applicable statutory standards for these processes.

Monitoring Activities for Students Receiving Reading Interventions	
Purpose of Monitoring	As a student receives literacy-related interventions or remedial reading services, it is critical to monitor the student’s learning to (1) assess the student’s progress, (2) confirm and better understand the student’s learning needs, and (3) evaluate the effectiveness of the interventions. As examples, progress may be monitored and documented with respect to: ● Any long-term or short-term or interim goals and benchmarks that may be defined for the student’s learning and progress. ● The degree to which the student was able to receive and actively participate in the interventions, services, or any adapted instruction defined for the student.
Examples of Monitoring Methods and Tools	Monitoring activities during the implementation of reading interventions for a student may include activities such as: 1. A review of relevant schoolwork completed by the student. 2. Observations of the student’s demonstration of knowledge and skills that are relevant to the student’s area(s) of deficiency and to the goals and benchmarks that may be defined for the interventions. 3. Structured assessments of specific knowledge and skills. Examples of specific tools that the District may use to monitor and evaluate a student’s progress during interventions, when appropriate for the individual student, include the following:

	1. Any of the District's approved diagnostic assessment(s), as identified in this Plan (above), or any relevant portion(s) of a diagnostic assessment. 2. Charted curriculum-based measurement 3. Other tools that may be identified on an individualized basis for monitoring the student's progress (e.g., within a personal reading plan or some other student-specific schedule of interventions).
Frequency of Monitoring under a Personal Reading Plan for an "At-Risk" Student	When any "at-risk" student is receiving reading interventions defined in a personal reading plan, monitoring activities shall occur on **at least a weekly basis**, as further described in the student's plan. ● The primary focus of the weekly monitoring will be on specific skill areas, goals, and benchmarks that were targets of recent interventions, services, and instruction. ● Each week's monitoring activities do not need to address all skill areas, goals, and benchmarks identified within the student's plan. In the aggregate, the weekly monitoring activities shall be structured to permit timely determinations of whether the student is **demonstrating an adequate rate of progress toward reaching grade-level literacy skills**, including for purposes of the initial 10-week progress report and any follow-up reports of the student's overall progress. Under state law, decisions whether the student is demonstrating an adequate rate of progress under a personal reading plan (and, therefore, at least some of the planned monitoring activities) must include an assessment of the following: ● For a student enrolled in **5K**, an assessment of the student's "nonword" or "nonsense word" fluency and the student's phoneme segmentation fluency. ● For a student enrolled in **first grade, second grade, or third grade**, an assessment of the student's oral reading fluency.

Parent Notifications

General Information Relating to Parent Notifications under this Plan

Legal Requirement	State law requires this *Early Literacy Remediation Plan* to include a "**parent notification policy**." *See* § 118.016(6)(e). This section (including all of the subsections in this section) serves as that mandatory policy. For emphasis and clarity, some of the parent notifications addressed in this section are also mentioned in other parts of this Plan.
Meaning of the Term "Parent" within this Plan	Unless expressly defined differently, when the term "parent" appears in this section and in other sections of this Plan, the term means a person to whom **both** of the following apply: 1. The person falls under the definition of "parent" that is set forth in section 115.76(12)(a) of the state statutes; and 2. When a Plan provision involves the District's disclosure of personally-identifiable information from the student's education records, the person is authorized to receive or review the information in question under the federal Family and Educational Rights and Privacy Act (FERPA) and its implementing regulations. For example, the person may satisfy FERPA's definition of a parent, or the District may have received written consent for the disclosure to the person.

	In general, this will normally **include**, but not necessarily be limited to, a biological parent, an adoptive parent, a legal guardian, certain foster parents, or a person who is lawfully "acting as a parent of a child" (e.g., a person acting as a parent for school purposes in the absence or unavailability of a biological/adoptive parent or legal guardian, such as under a documented delegation of parental authority). It does **not include**, for example, a person whose parental rights have been terminated or a person who has lost the right to access or receive the student's pupil records due to the outcome of court proceedings.
Electronic Format Generally Permissible	The notifications and communications required to be provided to a parent "in writing" under this Plan may be provided to the parent in an electronic format **unless** any of the following applies: 1. Any statute, regulation, or authoritative interpretation of the applicable law prohibits the use of an electronic format for the specific notice. 2. Providing the notice or information in an electronic format would be insufficient to meet the District's obligations to effectively communicate with a parent who has a disability. 3. An administrator with oversight responsibility for a particular communication directs District staff to provide the specific communication in other than an electronic format. District staff may also elect to provide certain notices to a parent in more than one format (e.g., both a paper copy and an electronic copy).
Language Assistance Related to Parent Notifications	"Limited English proficient" (LEP) individuals are individuals whose primary language is other than English and who have limited proficiency with speaking, reading, writing, or audibly understanding English. If a parent has limited English proficiency, the District will provide notification of the results of any reading readiness assessment (i.e., screening or diagnostic assessment) in a language that the student's parent is able to understand. Further, to the fullest extent practicable and consistent with any legal requirement(s), other parent communications required under this Plan shall likewise be provided to an LEP parent with appropriate translation or with other appropriate language assistance. If a family has questions or specific needs related to language assistance, the family (or the family's representative or advocate) can contact Xia Yang. Thov sau ntawv rau Xia Yang ntawm yog koj xav tau ib tus neeg txhais cov lus no rau koj. Por favor contactar a Xia Yang si necesitas que este mensaje sea traducido. Xia Yang, xyang2@dce.k12.wi.us

Notifications Relating to Reading Readiness Assessments

<table>
<tr><td>Specific Notifications Relating to Assessments</td><td>
<u>Notice of the Results of Reading Readiness Assessments</u>

“Reading readiness assessments” include the fundamental skills screening assessment (4K), the universal screening assessment (5K through third grade), and any diagnostic assessments (5K through third grade).
The District will provide the results of each reading readiness assessment, in writing, to each student’s parent no later than 15 calendar days after the student’s assessment is scored.
The notification of results will include at least all of the information required under state law. (See § 118.016(4).)

<u>Notice of Special Education Referral Information</u>

If a diagnostic assessment indicates that a student is “at-risk,” then information about how to make a special education referral under section 115.777 of the state statutes must be included with the results of the diagnostic assessment.

<u>Parent Notification of Information about Dyslexia</u>

The District will provide a notice of information about dyslexia, in writing, to the parent of each student that the District is required to assess for early literacy development using a diagnostic assessment.
When required, the information about dyslexia may be provided any time after it is known that the parent’s child will be taking a diagnostic assessment, but it shall be provided no later than the date on which the District provides the parent with notice of the results of the diagnostic assessment
The notification will cover at least all information specified in state law.

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<tr><td colspan="2"><h2>Notifications Relating to Student Personal Reading Plans</h2></td></tr>
<tr><td>Specific Notifications Relating to Student Personal Reading Plans</td><td>
<u>Parent Copy of a Personal Reading Plan; Parent Signature</u>

Upon initial creation. The District will promptly provide a copy of a personal reading plan that has been developed for an “at-risk” student to the student’s parent.
Upon changes to the plan. The District will promptly notify the student’s parent of any substantive modifications to a personal reading plan by providing a copy of the amendment(s) or an entire revised copy of the plan.
Timing. The District expects that a copy of an “at-risk” student’s personal reading plan (or an amended plan) will normally be provided to a parent prior to implementation.
Parent signature. State law requires a parent to return a signed copy of the student’s personal reading plan to the school. Unless otherwise required by the Department of Public Instruction, an acknowledgement of receipt of the plan shall be sufficient.

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</table>

	<u>Parent Notification of Pupil Progress under a Personal Reading Plan</u>
	● *Initial 10-week progress report.* After the school has been providing the interventions described in an "at-risk" student's personal reading plan for 10 weeks, a member of the District's instructional staff shall prepare a written progress report and provide the report to the student's parent.
	● *Subsequent reports of overall progress under a personal reading plan.*
	    ○ Subject to a determination that the student has completed the plan, the initial 10-week progress report and each subsequent report of a student's overall progress under a personal reading plan shall specify a date by which the school will provide the next overall progress report.
	    ○ The date of the next progress report shall normally be no later than a date that is promptly after the interventions have been provided for another 10 school weeks, but it may be an earlier date.
	● *Content of progress reports.* The reports of overall progress described in this subsection will include at least the following content:
	    ○ A summative determination as to whether the student is making an adequate or inadequate rate progress with their literacy skills under the personal reading plan. (Note: State law defines the term "inadequate rate of progress" and establishes criteria for measuring progress. *See* §§ 118.016(1)(g) and 118.016(5)(c).)
	    ○ A statement of specific changes or recommendations that the school is making (if any) with respect to interventions, monitoring, etc.
	    ○ Subject to a determination that the student has completed the personal reading plan, a date by which the school will provide the next overall progress report. (See above for timing expectations).
	
	<u>Parent Notification of Completion of a Personal Reading Plan</u>
	● The District will promptly notify the student's parent if the District determines that a student has successfully completed a personal reading plan and that the student will "exit" the plan and plan interventions.
	<u>Parent Notification of Noncompletion of Personal Reading Plan as of the End of Third Grade</u>
	● If, as of the end of third grade, an "at-risk" student has **not** successfully completed a personal reading plan that was in place for the student during that third-grade school year, The Everest System of Support (ESS) Team, including parents, shall make a determination of the student's status for the subsequent school year under applicable District policies:
	    ○ The noncompletion of the student's third-grade personal reading plan.

	○ The District's intended approach to reading instruction and support for the student in the subsequent school year. ○ If the student is being promoted to fourth grade, any additional information that the District is required to provide under section 118.33(5m) of the state statutes and/or under the District's related **third-to-fourth-grade promotion policy**, once that policy has been adopted and takes effect. Note: The District's approach to implementing section 118.33(5m) and the District's third-to-fourth-grade promotion policy, required beginning in the 2025-26 school year, are currently outside the scope of this Plan.

Using Student Assessment and Intervention Data to Evaluate Early Literacy Instruction	
Uses of the Data Directed Primarily by the Administrative Leadership Team and School Board	Under the direction of the Assistant Superintendent of Learning, the District Administrator, and the School Board, assessment and intervention data related to this Plan will be used to help evaluate: 1. The District's program of reading goals, including to help determine the progress that the District is making for existing goals and to inform possible revisions to the District's reading goals. See § 118.015(4)(a). 2. The District's adopted academic standards in reading, writing, and English language arts. See §§ 118.30(1g)(a)1 and 120.12(13).

	3. The District's budgetary needs related to reading instruction, such as staffing, resources for professional development, and purchases of curricula, classroom instructional materials, and library materials. See § 118.015(4)(b).
Use in the Annual Curriculum Review Process	Under the direction of the Assistant Superintendent of Learning and the District Administrator, the licensed reading specialist(s) charged with conducting an annual evaluation of the District's reading curriculum under section 118.015(3)(d) shall consider assessment and intervention data related to this Plan as part of that evaluation process for at least kindergarten through third grade.
Other Uses of the Data that will be Coordinated Primarily at an Administrative Level	Under the direction of the Assistant Superintendent of Learning the District's elementary school principal(s), and the District Administrator, and with the involvement of the District's licensed reading specialist(s) where appropriate, the District will use assessment and intervention data related to this Plan for the following: 1. As a component of the District's periodic review of its sequential curriculum plan for reading and language arts, including evaluating the relevant instructional materials. 2. To help evaluate and improve the District's core set of instructional methods for teaching reading and early literacy skills, and to help evaluate the sound and consistent implementation of those core methods. 3. To evaluate the structure, quality, and implementation of the District's early literacy intervention systems and procedures, including any optional programs that can serve a remedial function, such as certain summer school offerings. 4. To inform the evaluation of any specialized programs or services within the District that connect to and affect literacy instruction, using disaggregated data if reasonably available and appropriate. 5. To identify reading achievement gaps that may be affecting specific student subgroups, and to assist in identifying recommendations or action steps that may assist in addressing those achievement gaps. 6. To identify and help remedy statistically significant differences in early literacy outcomes among different schools, programs or instructional settings within the District. 7. To inform recommendations and planning for educator training and professional development, which may include workshops or other training or coaching that will help classroom educators to analyze and directly use the District, school, or classroom assessment and intervention data to improve their professional practices. 8. To inform recommendations and planning for staffing allocations and to inform other aspects of staff management planning. 9. To inform the future review and evaluation of this *Early Literacy Remediation Plan*.

Mid-Year Act 20 Update

Early Literacy Remediation Plan: Requirements Crosswalk

Early Literacy Remediation Plan: In Practice

Early Literacy Remediation Plan: Requirements Crosswalk

Act 20 *Early Literacy Remediation Plan* Requirement	Section(s) of DCE Plan Used to Meet Requirement
The universal screening and diagnostic assessments used	• Wisconsin Early Literacy Assessments in Kindergarten through Third Grade
A description of the interventions used to address characteristics of dyslexia	• Early Literacy Learning Supports and Interventions • Personal Reading Plans for “At-Risk” Students (5K through Third Grade)
A description of how student progress is monitored during interventions, including the frequency and tools	• Monitoring Activities for Students Receiving Reading Interventions • Personal Reading Plans for “At-Risk” Students (5K through Third Grade)
A parent notification policy that includes communicating with parents about the above listed items, including dyslexia information and special education information	• Parent Notifications
A description of how the District uses results of required assessments to evaluate early literacy instruction being provided	• Using Student Assessment and Intervention Data to Evaluate Early Literacy Instruction

Early Literacy Remediation Plan: In Practice

Winter Universal Screening Assessments (All Students):

KINDERGARTEN	FIRST GRADE	SECOND & THIRD GRADE
• Initial Sounds (IS) • Auditory Vocabulary (AV) • **Letter Naming Fluency (LNF)** • **Letter Word Sounds Fluency (LWSF)**	• **Oral Reading Fluency** • Auditory Vocabulary (AV)	• **Oral Reading Fluency** • Vocabulary (VO)

All assessments are individually administered with the exception of Vocabulary (VO) in grades 2 and 3. The assessments marked in orange are used when identifying which students need to participate in diagnostic assessments.

Early Literacy Remediation Plan: In Practice

When a student scores below the 25th percentile (considered “at-risk”) on the universal screening assessment(s) indicated in orange on the previous slide, we are required to evaluate the following areas of reading:

- Phonemic/Phonological Awareness
- Decoding Skills
- Alphabet Knowledge
- Letter Sound Knowledge
- Oral Vocabulary/Vocabulary
- Rapid Naming
- Word Recognition (when appropriate)
- Spelling
- Listening Comprehension
- Oral Reading Fluency (when appropriate)
- Reading Comprehension (when appropriate)

For some of the areas, we can use (evaluate/review) universal screening data already collected.

For other areas, we must administer additional assessments or “diagnostics.”

Early Literacy Remediation Plan: In Practice

First Grade Example

For students scoring below the 25th percentile (considered "at-risk") on Oral Reading Fluency (ORF), we will:

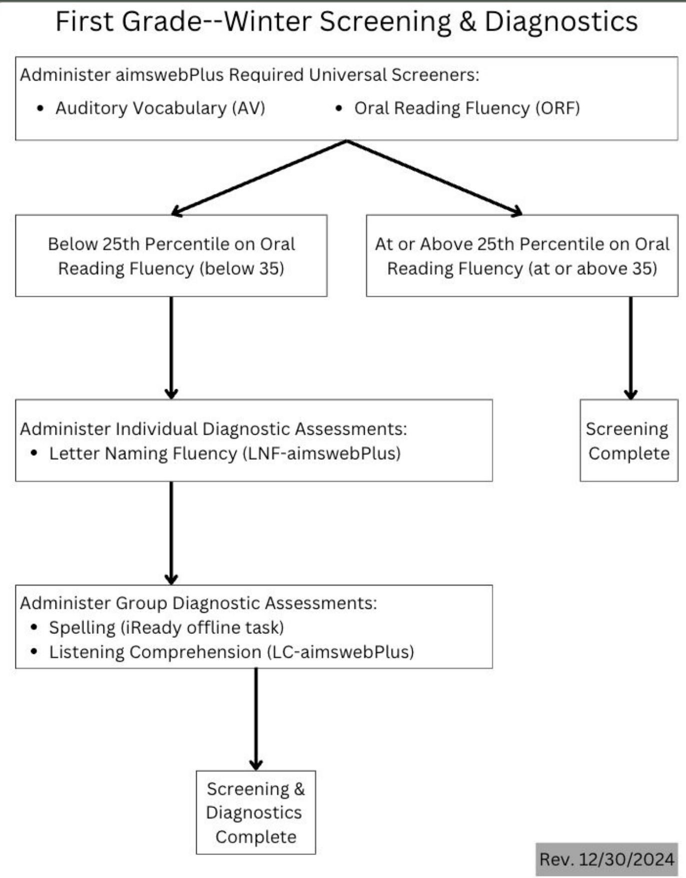
Phonemic/Phonological Awareness	**Administer Spelling Diagnostic** and Evaluate Data		
Decoding Skills	Evaluate Universal Screener Data (ORF) **Administer Spelling Diagnostic** and Evaluate Data	**Word Recognition**	Evaluate Universal Screener Data (ORF)
Alphabet Knowledge	**Administer Letter Naming Fluency** Diagnostic and Evaluate Data	**Spelling**	**Administer Spelling Diagnostic** and Evaluate Data
Letter Sound Knowledge	**Administer Spelling Diagnostic** and Evaluate Data	**Listening Comprehension**	**Administer Listening Comprehension** Diagnostic and Evaluate Data
Oral Vocabulary/ Vocabulary	Evaluate Universal Screener Data (AV)	**Oral Reading Fluency**	Evaluate Universal Screener Data (ORF)
Rapid Naming	**Administer Letter Naming Fluency** Diagnostic and Evaluate Data	**Reading Comprehension**	Evaluate Universal Screener Data (ORF)

Early Literacy Remediation Plan: In Practice

<u>First Grade Example (continued):</u>

All students participate in two universal screening assessments.

Students performing below the 25th percentile on the Oral Reading Fluency (ORF) screening participate in three additional diagnostic assessments.



Early Literacy Remediation Plan: In Practice

When universal screening and diagnostic assessments are complete:

- Grade level teams meet to discuss data and to identify intervention/instructional services for students who performed below the 25th percentile
- Reports are prepared and delivered electronically to parents/guardians:

All Students Universal Screening Report Includes:	**Some Students** Diagnostic Report Includes:	**Some Students** Personal Reading Plan (PRP) Includes:
• Plain language description of assessments administered • Plain language description of performance/scores, including whether performance is considered “at-risk”	• Plain language description of assessments administered • Plain language description of performance/scores • Opportunity to complete a “literacy development” survey about child • Information about dyslexia and special education	• Description of universal programming (science-based early reading instruction) • Overall literacy analysis • Description of intervention/instructional service to meet needs • Goals/progress expectations • Criteria for completion of PRP • Strategies for families • Plan for communication

Early Literacy Remediation Plan: In Practice

When universal screening and diagnostic assessments are complete (continued):

- Interventions/instructional services are provided and progress-monitored on a weekly basis

- Grade level teams periodically review student progress monitoring data and share progress with parents/guardians

- Building and District level teams review overall data to evaluate and improve the District’s curricular resources, systems, procedures, offerings, etc.

Early Literacy Remediation Plan: In Practice

Thov sau ntawv rau Xia Yang ntawm yog koj xav tau ib tus neeg txhais cov lus no rau koj.

Por favor contactar a Xia Yang si necesitas que este mensaje sea traducido.

xyang2@dce.k12.wi.us

D.C. Everest Area School District
Act 20 Roadmap

D.C. Everest Area School District is dedicated to helping every student build strong literacy skills.

What is Act 20?

Act 20 is Wisconsin's state law designed to improve literacy outcomes for all students in grades 4K-3.

Daily Classroom Instruction
All Students

Teachers provide science-based early reading instruction that addresses the areas of phonemic awareness, phonics, fluency, vocabulary, and comprehension. Differentiated supports are also provided when needed.

Universal Screening
All Students

aimswebPlus, a state-designated tool, is used in fall, winter, and spring to assess students in early reading skills of alphabet knowledge, letter sound knowledge, phonemic awareness, decoding, and oral vocabulary. Data will be shared with parents/guardians.

Diagnostic Assessments
Some Students

Students scoring below the 25th percentile on specific universal screening assessments will participate in additional diagnostic assessments to pinpoint areas of need. Data will be shared with parents/guardians.

Personal Reading Plan (PRP)
& Additional Supports
Some Students

Personal Reading Plans will be developed for students scoring below the 25th percentile on specific universal screening assessments. Plans will provide details about additional services provided to meet literacy needs, and these plans will be shared with parents/guardians.

Partnering with Families
All Students

Between now and February 10, parents/guardians will receive a report via email.

- For all students, the report will include the universal screening scores collected up to that point.
- For students scoring below the 25th percentile on the most recent universal screening assessments, the report will continue with diagnostic data and a Personal Reading Plan (PRP).
- See page 2/backside for a sample of the email parents/guardians will receive.

Thank for you watching for an email from "**no-reply@educlimber.com**" between now and February 10.

SAMPLE

From: no-reply@educlimber.com
Date: December 11, 2024 at 5:40:01 PM CST
To: [redacted]
Subject: Student documents available for your review

Dear parent/guardian of [redacted]

There are new documents for [redacted] from D.C. Everest Area School District ready for you to review. To protect student privacy, you will need to answer a few security questions before viewing the documents.

Your child's school wants to know that you've seen the documents. Simply select the button at the top of each document after you review it.

Document access expires on 12/18/2024. For the best reading experience, view documents on a tablet or desktop computer.

View Documents

If you have any questions or difficulty access the documents, please contact your child's school.

D.C. Everest Area School District
via eduCLIMBER

This is an auto-generated email. Please do not reply to this email.

Early Literacy Remediation Plan: In Practice

While we have always followed a process to determine who needs intervention and/or additional instructional services, our teachers have experienced a number of differences as Act 20 has been implemented. Impactful differences include but are not limited to:

Both are driven by the 25th percentile target in Act 20

- Change in assessment
- Less autonomy in using discretion beyond data points about who needs intervention and/or additional instructional services
- Higher number of students in need of intervention and/or additional instructional services (& progress monitoring)

D.C. EVEREST CALENDAR
2025-26

D.C. Everest Area SCHOOL DISTRICT

NOTE: Secondary P/T evening conference dates are still to be determined and will be added when chosen.

teachers work 2 of these days

AUGUST 2025

MON	TUE	WED	THUR	FRI
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
T	5	S	0	

SEPTEMBER 2025

MON	TUE	WED	THUR	FRI
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			
T	21	S	21	

OCTOBER 2025

MON	TUE	WED	THUR	FRI
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29 End Q1	30	31
T	23	S	20/21	

NOVEMBER 2025

MON	TUE	WED	THUR	FRI
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
T	17	S	17	

DECEMBER 2025

MON	TUE	WED	THUR	FRI
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		
T	15	S	15	

JANUARY 2026

MON	TUE	WED	THUR	FRI
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22 End S1	23
26	27	28	29	30
T	20	S	18	

FEBRUARY 2026**

MON	TUE	WED	THUR	FRI
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
T	20	S	18	

MARCH 2026

MON	TUE	WED	THUR	FRI
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27 End Q3
30	31			
T	20	S	20	

APRIL 2026

MON	TUE	WED	THUR	FRI
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	
T	19	S	19	

MAY 2026

MON	TUE	WED	THUR	FRI
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
T	20	S	20	

JUNE 2026

MON	TUE	WED	THUR	FRI
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			
T	6	S	5	

Days:	**Teacher**	**Student**	
Q1	47	41/42	**E/S**
Q2	48	45	86/87
Q3	46	43	
Q4	45	44	87
Total	**186**	**173/174**	

Teachers work 2 of these days
Teacher work day
No School
Elem. work day/Sec. virtual learning day
PD Day - structure to be determined
Late Start Elem. P/T conf. into the evening/ Sec. 1/2 vertical team & 1/2 regular work day
Elementary evening P/T conferences
Last day for students

D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Jeff Lindell, Ed.D.
Assistant Superintendent of Learning

MISSION STATEMENT
D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Casey Nye, Superintendent

CC: Dr. Kelley Strike, Assistant Superintendent of Operations
Mrs. Julie Weller, Director of Special Education

FROM: Dr. Jeff Lindell, Assistant Superintendent of Learning

DATE: January 15, 2025

SUBJECT: Open Enrollment Caps for 2025-2026 School Year

Motion: To recommend the D.C. Everest Area School District **not** deny regular education open enrollment requests due to space but to deny all special education service-related requests for the 2025-2026 school year as outlined.

Background:
For the upcoming school year, Wisconsin Law and Administrative Code require every School Board to designate the number of open enrollment regular education spaces by grade and the number of open enrollment special education spaces by program or service in the district using the criteria specified in its policy under s. Pl 36.04(2). [Wis. Admin. Code § Pl 36.05(5)(a) and Wis. Stat. §118.51(5)(a)1].

A recommendation similar to the suggested motion has been supported annually by the Board for several years. Our team will meet the obligation to approve requests into the District based on the Board's approved spaces, but a parent's request to a specific school may not be possible due to space availability in that particular school at the grade level requested. This would not be considered a denial of their Open Enrollment request but could be perceived as such by a family seeking that specific school within the District. It is always our aim to honor family requests, but in a fluid enrollment environment, requests need to be balanced alongside an obligation to protect class sizes and quality instruction for all students, as well as the potential for families to move into the attendance area of a particular school.

Special Education Designations
The following provides more detailed information considered as it relates to determining availability regarding special education open enrollment. Wis. Stat. 118.51(5)(a)1 permits a District to separately set available spaces for special education programs irrespective of whether the District determines any available space capacity for regular education classrooms. The District determines the number of spaces available in the Special Education Programs in each district building using the following considerations:

- Current district/building staffing and caseload/workload information
- Consideration of Special Education Model (Categorical, Cross-Categorical, or a combination of the two)
- Consideration of Co-Teaching Model (attempt to keep students in CORE instruction)
- Consideration of Transition Services (Future Ready)
- Consideration of history and trends in special education student eligibility and placement (i.e. Early Childhood, students who transfer in)
- Consideration of 80% to 90% of overall caseload capacity - percentage is based on the primary program area (10% to 20% of caseload capacity is reserved for resident district new student transfers)

Based on these criteria, D.C. Everest will not have available open enrollment space for students with disabilities. Specifically, this is true for students requiring any of the following services:

- Early Childhood Special Education including all specially designed instruction, services, and supports
- K-5 Cross Categorical Special Education services including all specially designed instruction, services, and supports
- 6-12+ Cross Categorical Special Education including all specially designed instruction, services, and supports
- K-12+ Intellectual/Adaptive Disabilities Special Education including all specially designed instruction, services, and supports
- K-12+ Severe Behavioral-focused Special Education including all specially designed instruction, services, and supports
- PK-12+ Deaf and Hard of Hearing services
- PK-12+ Audiology services
- PK-12+ Physical Therapy services
- PK-12+ Occupational Therapy services
- PK-12+ Speech Language Pathology services
- PK-12+ Vision Impairment services
- PK-12+ Orientation and Mobility services

Special Education Service by Building	2025-2026 Overall Capacity	2025-2026 90% Capacity or 80% Capacity	2025-2026 Overall Projections	2025-2026 Workload Projections	2025-2026 Allowable Spaces (90% Capacity or 80% Capacity)
Early Childhood/4K (4 teachers)	32	29 (90% Capacity)	48	Did not factor Workoad Projections	0
Evergreen Intellectual/Adaptive Focus	6	5 (80% Capacity)	10	17	0
Mountain Bay Intellectual/Adaptive Focus	6	5 (80% Capacity)	6	16	0
Riverside Intellectual/Adaptive Focus	6	5 (80% Capacity)	7	17	0
Rothschild Intellectual/Adaptive Focus	6	5 (80% Capacity)	6	18	0
Weston Intellectual/Adaptive Focus (2 Teachers)	12	10 (80% Capacity)	16	47	0
Evergreen Severe Behavior Focus	8	6 (80% Capacity)	10	13	0
Mountain Bay Severe Behavior Focus (2 Teachers)	16	13 (80% Capacity)	18	30	0
Riverside Severe Behavior Focus	8	6 (80% Capacity)	7	15	0
Evergreen Academic/Mild, Moderate Behavior Focus (2 Teachers)	24	22 (90% Capacity)	21	30	0
Mountain Bay Academic/Mild, Moderate Behavior Focus (2 Teachers)	24	22 (90% Capacity)	23	26	0
Riverside Academic/Mild, Moderate Behavior Focus (2 Teachers)	24	22 (90% Capacity)	16	23	0
Rothschild Academic/Mild, Moderate Behavior Focus (3 Teachers)	36	32 (90% Capacity)	29	38	0
Weston Academic/Mild, Moderate Behavior Focus (3 Teachers)	36	32 (90% Capacity)	34	47	0
Hatley Multi-Cat	8	7 (90% Capacity)	12	18	0
Middle School Intellectual/Adaptive Focus (2 Techers)	16	13 (80% Capacity)	19	43	0
Middle School Severe Behavior Focus (2 Teachers)	16	13 (80% Capacity)	9	20	0
Middle School Academic/Mild, Moderate Behavior Focus (6 Teachers)	78	70 (90% Capacity)	83	88	0
Junior High Intellectual/Adaptive Focus	8	6 (80% Capacity)	8	16	0
Junior High Behavior Focus	12	10 (80% Capacity)	21	30	0
Junior High Severe Beahvior Focus	8	6 (80% Capacity)	11	20	0
Junior High Academic/Mild, Moderate Behavior Focus (5 Teachers)	70	63 (90% Capacity)	72	74	0

Senior High Intellectual/Adaptive Focus (3 Teachers)	24	20 (80% Capcity)	23	56	0
Senior High Behavior Focus (2 Teachers)	24	22 (90% Capacity)	40	47	0
Senior High Severe Behavior/MentalHealth Focus (1 Teacher)	8	6 (80% Capcity)	12	19	0
Senior High Academic Focus (5 Teachers)	75	68 (90% Capacity)	94	95	0
IDEA/Odyssey/EVA (1 Teacher)	8	7 (90% Capacity)	14	14	0

Related Services - District	**2025-2026 Overall Capacity**	**2025-2026 90% Capacity**	**2025-2026 Overall Projections**	**Did not Factor Workload Projections**	**2025-2026 Allowable Spaces (90% Capacity)**
EC SLP (3 EC SLPs)	60	54 (90% Capacity)	62		0
SLP (9.4 SLPs)	329	296 (90% Capacity)	402		0
OT (3 OTs)	115	103 (90% Capacity)	153		0
PT	38	34 (90% Capacity)	38		0
Itinerant Teacher of Vision - 50%	Contract Services Out - 50%				
Itinerant DHH	Contracted Services				
Itinerant Audiologist	Contracted Services				
Itinerant Teacher of Orientation and Mobility	Contracted Services				

Book	Policy Manual
Section	First Reading by Board
Title	JOB-RELATED EXPENSES
Code	po3440
Status	First Reading
Adopted	May 25, 2016
Last Revised	September 1, 2022

3440 - **JOB-RELATED EXPENSES**

The~~ School~~ Board may provide for the payment of the actual and necessary expenses, including traveling expenses, of any professional staff member of the District incurred in the course of performing services for the District, reasonably and necessarily incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the Superintendent's administrative guidelines.

The validity of payments for job-related expenses shall be determined by the Business Office.

Payment and reimbursement rates for per diem meals, lodging, and mileage shall be determined by the administrative guidelines of the Superintendent. Mileage rates shall be in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include, but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would 1) require circuitous routing; 2) require travel during unreasonable hours; 3) excessively prolong travel; 4) result in additional costs that would offset the transportation savings; or 5) offer accommodations not reasonable adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

~~**[ ]** Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152), above and beyond regular dependent care that directly results from travel to conferences, are allowable provided that 1) the costs are a direct result of the individual's travel for the Federal award; 2) the costs are consistent with the District's documented administrative guidelines for all entity travel; and 3) are only temporary during the travel period. Travel costs for dependents are unallowable, except for travel of a duration of six (6) months or more with prior approval of the Federal awarding agency.~~

~~**DRAFTING NOTE: Choosing this option requires this also to be applicable to all District travel.]**~~

~~**[ ]** The costs of identifying and providing locally available dependent care resources for conference participants are allowable, as needed.~~

X] Conference costs must be appropriate, necessary, and managed to minimize costs to the Federal award.

~~**[DRAFTING NOTE: This draft policy includes the Federal rules for commercial airfare and temporary dependent care costs. Based on State or local laws and policies, School Districts may decide that all temporary dependent care costs or commercial airfare costs in excess of the basic least expensive unrestricted accommodations class are unallowable under any circumstance.]**~~

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy **(X)** and administrative guidelines ~~**[END OF OPTION]**~~. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates that 1) the participation in the event by the individual traveling is necessary to the Federal award; and 2) the costs are reasonable and consistent with the District's travel policy.

The Board shall pay the expenses of professional staff members when they attend professional meetings approved in accordance with the policy of this Board and in accordance with the administrative guidelines of the Superintendent.

~~Whenever a staff member is unable to provide appropriate expense documentation, they may be reimbursed in an amount not to exceed **( )** $100 **( )** $______ **[END OF OPTIONS]** upon written approval of the expenses by the District Administrator.~~

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110.

To the extent that the District's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services or the President (or designee), must apply to travel under Federal awards.

Revised 5/24/17

Legal	2 C.F.R. 200.464
	2 C.F.R. 200.474
	2 C.F.R. 200.475
Cross References	ag3440B - USE OF PRIVATE CAR FOR SCHOOL BUSINESS
	ag3440C - USE OF SCHOOL VEHICLE FOR SCHOOL BUSINESS
	ag3440A - JOB-RELATED EXPENSES

Last Modified by Ellen Suckow on January 3, 2025

Book	Policy Manual
Section	First Reading by Board
Title	JOB-RELATED EXPENSES
Code	po4440
Status	First Reading
Adopted	May 24, 2016
Last Revised	September 1, 2022

4440 - **JOB-RELATED EXPENSES**

The Board may provide for the payment of the actual and necessary expenses, including traveling expenses, of any professional staff member of the District incurred in the course of performing services for the District, reasonably and necessarily incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the Superintendent's administrative guidelines.

The validity of payments for job-related expenses shall be determined by the Business Office.

Payment and reimbursement rates for per diem meals, lodging, and mileage shall be determined by the administrative guidelines of the Superintendent. Mileage rates shall be in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include, but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would 1) require circuitous routing; 2) require travel during unreasonable hours; 3) excessively prolong travel; 4) result in additional costs that would offset the transportation savings; or 5) offer accommodations not reasonable adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

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~~**[DRAFTING NOTE: Choosing this option requires this also to be applicable to all District policies.]**~~

~~**[ ]** The costs of identifying and providing locally available dependent care resources for conference participants are allowable, as needed.~~

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The Board shall pay the expenses of professional staff members when they attend professional meetings approved in accordance with the policy of this Board and in accordance with the administrative guidelines of the Superintendent.

~~Whenever a staff member is unable to provide appropriate expense documentation, they may be reimbursed in an amount not to exceed **( )** $100 **( )** $________**[END OF OPTION]** upon written approval of the expenses by the District Administrator.~~

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To the extent that the District's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11 ("Travel and Subsistence Expenses; Mileage Allowance"), or by the Administrator of General Services, or by the President (or designee), must apply to travel under Federal awards.

Revised 5/24/17
Reviewed 10/4/18
Revised 5/24/17

Legal	2 C.F.R. 200.464
	2 C.F.R. 200.474
	2 C.F.R. 200.475
Cross References	ag4440B - USE OF PRIVATE CAR FOR SCHOOL BUSINESS
	ag4440c - USE OF SCHOOL VEHICLE FOR SCHOOL BUSINESS
	ag4440A - JOB-RELATED EXPENSES

Last Modified by Ellen Suckow on January 3, 2025

Book	Policy Manual
Section	PROPOSED
Title	NEW - COMPETITIVE FOOD SALES
Code	po8550
Status	First Reading

8550 - **COMPETITIVE FOOD SALES**

The food-service program will comply with the provisions set forth in Federal law regarding sale of competitive food and foods of minimal nutritional value.

~~**[CHOOSE ONE (1) OF THE FOLLOWING TWO (2) OPTIONS]**~~

~~**[ ] [OPTION 1]**~~

~~Only the food-service program shall sell food and beverages to students in elementary schools during regular school hours.~~

~~In secondary schools, the food-service program shall be the sole provider of food and beverage items sold until thirty (30) minutes following the last lunch period, at which time student clubs and organizations and/or District support organizations may request approval to sell foods and beverage items in accordance with the Board of Education's policies **( )** and administrative guidelines **[END OF OPTION]**. Accordingly, all food items and beverages for sale to students for consumption on campus from vending machines, from school stores, or as fundraisers by student clubs and organizations and/or District support organizations shall comply with the current USDA Dietary Guidelines for Americans and Smart Snack Rules, and shall only be available between thirty (30) minutes following the last school lunch period and thirty (30) minutes after the close of the regular school day.~~

X] [OPTION 2]

The food-service program shall be the sole provider of food and beverage items sold in all schools until thirty (30) minutes following the last lunch period, at which time student clubs and organizations and/or District support organizations may request approval to sell foods and beverage items in accordance with the Board's policies. ~~**( )** and administrative guidelines **[END OF OPTION]**.~~ ~~Accordingly, all food items and beverages for sale to students for consumption on campus from vending machines, from school stores, or as fundraisers by student clubs and organizations and/or District support organizations shall comply with the current USDA Dietary Guidelines for Americans and Smart Snack Rules, and shall only be available between thirty (30) minutes following the last school lunch period and thirty (30) minutes after the close of the regular school day.~~ Any food or beverage sold to students at schools during the school day (School day is defined as the period from the midnight before to thirty (30) minutes after the end of the instructional school day.) other than those foods provided as part of the school meal programs, such as vending machines, School Store, etc., must be Smart Snack compliant.

The only exemptions are the two fundraisers (maximum of two weeks in duration) allowed per club per year (po5830 - Student Fund-Raising). ~~-~~ Fundraisers held on the school campus during the school day must comply with the Smart Snacks standards. The Wisconsin Department of Public Instruction allows two (2) fundraiser exemptions, per student organization, per school per school year. Each fundraiser may not exceed two consecutive weeks. An exempt fundraiser may sell foods and beverages that are not allowable under the Smart Snacks rule, but this may not occur in the meal service area during meal service times.

~~**[END OF OPTIONS]**~~

~~[ ] Food and beverages sold during the school day outside the cafeteria may be operated on a "profit share" program with prior approval of the director of the food service program and the Principal.~~ ~~**[END OF OPTIONAL PARAGRAPH]**~~

Nondiscrimination Statement

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity. The District's nondiscrimination statement below is complementary to the District's nondiscrimination policies, including Policy 2260 - Nondiscrimination and Access to Equal Opportunity and Policy 1422/Policy 3122/Policy 4122 - Nondiscrimination and Equal Employment Opportunity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/ad-3027.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. Mail:
   U.S. Department of Agriculture
   Office of the Assistant Secretary for Civil Rights
   1400 Independence Avenue, SW
   Washington, D.C. 20250-9410; or

2. Fax:
   (833) 256-1665 or (202) 690-7442; or

3. E-mail:
   program.intake@usda.gov.

This institution is an equal opportunity provider.

Legal Title 7 C.F.R. 210.11

Last Modified by Ellen Suckow on January 7, 2025

D.C. Everest Area School District

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Jeff Lindell, Ed.D.
Assistant Superintendent of Learning

MISSION STATEMENT
D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Casey Nye, Superintendent

FROM: Dr. Jeff Lindell, Assistant Superintendent of Learning

DATE: 1/15/25

SUBJECT: Additional Course Proposal for 2025-2026

Last month, we presented adjustments to courses offered at our secondary buildings. In the process, we inadvertently left off a course at the Junior High that represents part of a revamp in our Agriculture Department. We recommend approval of the following additional course for the Junior High course selection process.

Technology in Agriculture (1 semester, open to 8th/9th and .5 credit for 9th grade)
Prerequisite: None

Course Description: This class introduces students to the intersection of technology and agriculture. Students will explore how technology is transforming farming practices, improving sustainability, and enhancing food production. This class will have many hands-on activities including data acquisition and analysis. Students will build a technology enhanced farm model using forward looking technologies.

Dear DC Everest School Board members,

Thank you for the beautiful plant arrangement. I appreciate the Board recognizing the passing of my beloved mother.

Gratefully yours,
Melissa Low