



OREGON SCHOOL DISTRICT

OREGON SCHOOL DISTRICT BOARD OF EDUCATION

“...helping students acquire the
skills, knowledge, and attitudes
to achieve their individual potential...”

From Oregon School District Mission Statement

DATE: MONDAY, DECEMBER 11 2023
TIME: 5:15 PM
PLACE: OSD Innovation Center, OHS, 456 N Perry Parkway

Order of Business

Call to Order

Roll Call

Proof of Notice of Meeting and Approval of Agenda

REVISED AGENDA

A. COMMITTEE OF THE WHOLE		
5:15	1.	Consideration of moving into the Committee of The Whole for purposes of discussing future planning for Four Year Old Kindergarten.
B. CONSENT CALENDAR		
6:30 PM	NOTE: Items under the Consent Calendar are considered routine and will be enacted under one motion. There will be no separate discussion of these items prior to the time the Board votes unless a Board Member requests an item be removed from the calendar for separate action.	
	1.	Minutes of Previous Meeting
	2.	Approval of Payments
	3.	Treasurer's Report, if any
	4.	Staff Resignations/Retirements, if any
	5.	Staff Assignments, if any
	6.	Field Trip Requests, if any
	7.	Acceptance of Donations, if any:
	8.	Approval of OSD Safety Plans
C. INFORMATION ITEMS		
	1.	Public Comment*
	2.	OEA Report
	3.	Student Report
D. ACTION ITEMS		
	1.	Approval of 2022-2023 Audit
	2.	Cancellation of December 25, 2023 Board of Education Meeting
E. DISCUSSION ITEMS		
	1.	Committee Reports
		a. Policy
		b. Vision Steering

F. INFORMATION ITEMS		
	1.	Election Update
	2.	Visioning and Strategic Planning
	3.	Teaching and Learning Update - DPI Report Card Update
	4.	Teaching and Learning Update - 90 Day Goal Cycle Report
	5.	Superintendent’s Report
G. CLOSING		
	1.	Future Agenda
	2.	Check Out
H. CLOSED/EXECUTIVE SESSION		
Consideration of Adjourning to Closed Session under Wisconsin Statutes §19.85(1)(c)		
	1.	Discussion regarding the performance evaluation data of administrators pursuant to § Wis. Stats. 19.85(1)(c)
	Reconvene in Open Session to Act on Closed Session Items if Necessary and Applicable	
I. ADJOURNMENT		

Go to: [www.OregonSD.org/board meetings/agendas](http://www.OregonSD.org/board%20meetings/agendas) for the most updated version agenda.

Public Comment

District Policy 180.05 provides an opportunity for the public to address the Board. We value the public comment period and feedback from our stakeholders. To comply with the Open Meetings Law and to ensure consistency, public comment will have the following parameters:

- Speakers will have three minutes in which to make their comments. Ms. Katie Heitz will signal the speaker when their time is up.
- The Board will not comment after each speaker and will reserve discussion to any items on the agenda. Speakers are welcome to stay for the meeting.
- Next steps following public comment may include: referral to the appropriate administrator for follow-up with the speaker or placement of the matter on a future Board agenda.

OREGON SCHOOL DISTRICT

Date: December 11, 2023

Time: 5:15 PM

Place: Innovation Center at Oregon High School, 456 N Perry Parkway, Oregon, WI

Mission: The mission of the Oregon School District is to educate all students by helping them acquire the skills, knowledge, and attitudes needed to achieve their individual potential, to contribute to a changing society, and to be receptive to learning as a lifelong process. The mission will be accomplished by delivering a high quality program through the joint efforts of students, staff, parents, and community.

	Item	Who	Handouts/Visuals	Expected Outcome
5:15 PM	A. Committee of the Whole	All Board Members	None	
6:30 PM	Opening and welcome 1. Call to Order 2. Roll call 3. Proof of Notice	President Flanagan	None	Review of Agenda
	B. Consent Calendar 1. Minutes: 11-13-2023 Board Meeting Minutes 2. Approval of Payments 3. Treasurer's Report 4. Staff Resignations/Retirements 5. Staff Assignments 6. Field Trip Request a. Hockey Field Trip b. OHS Music Field Trip c. OHS Spanish Field Trip 7. Donations 8. Approval of OSD Safety Plan	President Flanagan	1. Attached 2. Attached 3. None 4. Attached 5. None 6. Attached 7. Attached 8. See Confidential	
	C. Information Items 1. Public Comment 2. OEA Report 3. Student Report			
	D. Action Item(s): 1. Approval of 2022-2023 Audit 3. Cancellation of December 25, 2023 Board Meeting	1. Mr. Weiland 2. President Flanagan	1. Attached 2. None	
	E. Discussion Items 1. Committee Reports a. Policy b. Vision Steering	1. Committee Chairs	1. None	
	F. Information Items 1. Election Update 2. Vision and Strategic Planning 3. Teaching and Learning Update – DPI Report Card Update 4. Teaching and Learning Update –	1. President Flanagan 2. Dr. Bergstrom 3. Dr. Bergstrom/Mr. Tanner 4. Dr. Bergstrom/Mr. Tanner		

	90 Day Goal Cycle Report 5. Superintendent's Report			
	G. Closing 1. Future Agenda 2. Check Out			
	H. Closed/Executive Session 1. Discussion regarding the performance evaluation data of administrators pursuant to §Wis. Stats. 19.85(1)(c)			
	I. Adjournment			

MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD OF THE OREGON SCHOOL DISTRICT HELD ON NOVEMBER 13, 2023

The regular meeting of the School Board of the Oregon School District was called to order by Board President Krista Flanagan at 5:23 PM on November 13, 2023 in the OSD Innovation Center at the Oregon High School in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Ms. Garrison, Dr. Mary Lokuta, Ms. Leslie Wright, Dr. Caleb Bush, Mr. Troy Pankratz and Ms. Krista Flanagan. Board member(s) absent: None. Administrators present: Dr. Leslie Bergstron, Mr. Andy Weiland, Ms. Jina Jonen, Dr. Candace Weidensee, Dr. Shannon Anderson, Mr. Jon Tanner, Ms. Erika Mundinger, Ms. Lindsay Engelhart, Ms. Lindsay Eimerman, Ms. Kerri Modjeski, Ms. Dawn Goltz, Mr. Jorge Avalos, Mr. Jason Zurawik, Mr. Jim Pliner, Mr. Brad Ashmore, Ms. Maggie Zywicki, Mr. Durand Hunter, Ms. Brittany Spencer Grant and Ms. Katie Heitz.

Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer, and a certificate of posting as required by Wis. Stat. sec. 19.84 as to the holding of this meeting was presented by Ms. Flanagan.

Ms. Garrison moved and Mr. Pankratz seconded the motion to proceed with the meeting as posted. Motion passed by unanimous voice vote 7-0.

Dr. Lokuta moved and Ms. Wright seconded the motion to move into the Committee of the Whole. Motion passed by unanimous voice vote 7-0. The board moved into the Committee of the Whole at 5:24 PM.

A. COMMITTEE OF THE WHOLE:

Discussion of future planning for Four-Year-Old Kindergarten. Discussion was held.

Board moved from the Committee of the Whole and returned to regular session in the Innovation Center at 6:30 PM.

B. CONSENT CALENDAR:

Ms. Wright moved and Dr. Lokuta seconded the motion to approve the following items on the Consent Calendar:

1. Approval of Minutes:

- a. October 23, 2023 Board Meeting Minutes

2. Approve payments in the amount of \$1,593,874.00

3. Treasurer's Report: Ending October 31, 2023

4. Staff Resignations/Retirements:

- Sarah Tomasiewicz - 1.0 FTE School Nutrition Director - resignation effective November 10, 2023

5. Staffing Assignments: None

6. Field Trip Requests:

- OHS German Student Exchange field trip to Germany June 10, 2024 - July 5, 2024

7. Acceptance of Donations:

- Julie Jones and Dan Kalvig in the amount of \$295 for the OMS German Club Pretzel Fundraiser;
- Richard and MaryJo Morrow in the amount of \$25 for the OMS German Club Pretzel Fundraiser;
- Lois Beck in the amount of \$10 for the OMS German Club Pretzel Fundraiser;
- Anonymous in the amount of \$50 for the OMS German Club Pretzel Fundraiser;
- Brooklyn Methodist Church in the amount of \$488 for Brooklyn Elementary School;
- Wieser Family - a Tumble Track for the OSD PE Department;
- Steve Johnson in the amount of \$30 for the 8th grade leaf raking event;
- Larry Mahr in the amount of \$150 for the 8th grade leaf raking event;
- Arnold & Carol Vollmer in the amount of \$50 for the 8th grade leaf raking event;
- Donna Harms in the amount of \$20 for the 8th grade leaf raking event;
- Allison Dyrek in the amount of \$60 for the 8th grade leaf raking event;
- Elizabeth Alvarez in the amount of \$10 for the LatinX Marigold Fundraiser;
- Kathleen & Peter Christofferson in the amount of \$50 for the LatinX Marigold Fundraiser;
- Anonymous in the amount of \$40 for the LatinX Marigold Fundraiser;
- James Heffron in the amount of \$100 for BKE Food Service balances;
- Katherine Hilgendorf in the amount of \$50 for RCI Food Service balances; and
- WI State Council - Knights of Columbus in the amount of \$1011.62 for special education programming

Ms. Flanagan thanked those that generously donated to the Oregon School District. Motion passed 7-0 by unanimous voice vote.

C. INFORMATION ITEMS:

1. Public Comment: None
2. OEA Report: Mr. Nate Johnson spoke on behalf of the OEA.
3. Student Representative Report: Ms. Olivia Farris and Mr. Ryan Fahey spoke about recent and upcoming events at OHS.

D. ACTION ITEMS:

1. 2024-2025 School Calendar: Ms. Garrison moved to approve the 2024-2025 School Calendar A as well as adding Martin Luther King, Jr. Day as a holiday for full year staff and hourly staff starting with the 2024-25 school year as brought forward by a 2-1 vote from the Policy Committee. Discussion was held. Ms. Garrison moved to amend the calendar to move Spring Break to the week of March 24th. There was no second. Motion Failed.

In a roll call vote, the following members voted yes to approve the 2024-2025 School Calendar A as well as adding Martin Luther King, Jr. Day as a holiday for full year staff and hourly staff starting with the 24-

25 school year: Ms. Bizjak, Dr. Bush, Dr. Lokuta, Mr. Pankratz and Ms. Wright. The following members voted no: Ms. Garrison and Ms. Flanagan. Motion passed 5-2.

2. Policy 723: Mental Health Services in School: Ms. Garrison moved to approve Policy 723: Mental Health Services in School as brought forward by a 3-0 vote from the Policy Committee. Discussion was held. In a roll call vote, the following members voted yes: Ms. Garrison, Ms. Bizjak, Dr. Bush, Dr. Lokuta, Mr. Pankratz, Ms. Wright and Ms. Flanagan. Motion passed 7-0.
3. Cancellation of November 27, 2023 Board of Education Meeting: Mr. Pankratz moved and Ms. Wright seconded the motion to cancel the November 27, 2023 Board of Education Meeting as announced by Ms. Flanagan. Motion passed 7-0 by unanimous voice vote.

E. DISCUSSION ITEMS:

1. Committee Reports
 - a. Policy - Nothing to report.
 - b. Vision Steering - Nothing to report.

F. INFORMATION ITEMS:

1. Vision and Strategic Planning: Dr. Bergstrom shared that members of the Administrative Team will be attending the second session of the SAIL academy through AWSA to continue the work that was started this past summer.
2. Teaching and Learning Update: This update will be included in the 7-12 Building Goal Work Session later this evening.
3. Superintendent's Report: Dr. Bergstrom informed the Board that November 6-10 was School Psychology Week and we celebrated our amazing team of school psychologists. She offered congratulations to Brandi Hussli who was selected as a 2023 University of Chicago Outstanding Educator as well as to Jeff Dyer who was honored by the Wisconsin Chapter of the American Association of Teachers of German with the Presidency Award for service to the chapter. Dr. Bergstrom shared photos of staff engaged in professional development, of students learning about the history and importance of Veterans Day, the Madison Reading Project "Book Bus" visit with Forest Edge Elementary, the 8th grade community leaf raking project and students in Mr. Fishwild's Physics class learning about forces in action by observing live hovercrafting. Dr. Bergstrom also shared photos of Mr. Prah's Home Construction class making progress on their current home build. Dr. Bergstrom then offered congratulations to the Oregon Girls Swim Team on a great season that included securing second place in the Badger Large Conference and sending swimming to the WIAA State Meet.

G. CLOSING:

1. Future Agenda: Discussion was held.
2. Check Out: Board members had an opportunity to give updates.

H. WORK SESSION:

1. Presentation on 7-12 Building Goals: 7-12 administrators presented to the Board on their building goals for 2023-2024.

I. ADJOURNMENT:

Ms. Garrison moved and Dr. Lokuta seconded the motion to adjourn the meeting. Motion passed by unanimous voice vote 7-0. Meeting adjourned at 9:34 PM.

Ahna Bizjak, Clerk
Oregon School District

OREGON SCHOOL DISTRICT BOARD APPROVAL OF PAYMENTS

December 11, 2023

AP Checks	\$ 338,109.71
AP Ach	\$ 1,455,197.80
Pcard 10/5	<u>\$ 210,799.54</u>
Total	\$ 2,004,107.05

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
202876	HEARTLAN006	Heartland Farm Sanctuary Inc	FES Spark Field Trip	11/10/2023	200.00
202877	MARK HAR000	Mark Harring Standing Trustee	Mary S Zoesch 20-12360	11/10/2023	292.50
202878	MESSNER 001	Messner Landscape Inc	PVE garden landscaping Option B: In the area of the Garden Bed, between the sidewalk and the Garden Bed Install a brick walkway with 4"x8" Elements Smooth Finish of approximately 15'x4'. Under the walkway to be built, (2) 4'x4" PVC pipes will be installed to drain water	11/10/2023	2,189.40
202879	NICKLES 000	Nickles Electric	OHS - bad occupancy sensor.	11/10/2023	1,246.54
202880	PALASRAN000	Palas, Randy	OMS Boys Basketball Official - 11/7/23	11/10/2023	75.00
202881	PREMIER 007	Premier Tennis and Fitness LLC	CE & Rec Instructor for Summer Tennis Lessons	11/10/2023	1,756.00
202882	PROARTIV000	ProArtive LLC	CE & Rec Instructor for Exploring the Elements of Art	11/10/2023	240.00
202883	SPIRIT A000	Spirit Art LLC	Performance fee for The Four C Notes + four piece band. Full show on 11/17/2023.	11/10/2023	7,500.00
202884	UNITED W000	United Way of Dane County	Payroll accrual	11/10/2023	194.07
202885	BOOZ ALL000	Booz Allen Hamilton Inc	Digital Forensics Incident Response	11/13/2023	5,882.50
202886	EWAN CHR000	Ewan, Christopher	Bass sectional coaching with OHS orchestras on MON, NOV 6, 2023	11/15/2023	150.00
202887	HAGSTJAM001	Hagstrom, James	November Payroll	11/15/2023	14,243.84
202888	HANNEBRI000	Hannemann, Brian	OMS Boys Basketball Official - 11/7/23	11/15/2023	75.00
202889	KAVANAUG000	Kavanaugh Restaurant Supply In	OMS FOOD SERVICE EQUIPMENT (DEDUCTION OF \$1,944.04 DUE TO SALES TAX CHARGED)	11/15/2023	35,346.11
202889	KAVANAUG000	Kavanaugh Restaurant Supply In	OMS FOOD SERVICE EQUIPMENT (DEDUCTION OF \$1,655.70 DUE TO SALES TAX CHARGED)	11/15/2023	30,103.60
202890	LEGISLAT000	Legislative Semester Inc	Summer planning meetings with Evan Bonsal and Chris Wiegman - OHS portion	11/15/2023	3,000.00
202891	MID-STAT000	Mid-State Equipment	Repaired A/C issues in John Deere 1575	11/15/2023	1,234.20
202892	SOMMEJOA001	Sommers, Joan	Refund for Summer School- Overpayment	11/15/2023	95.00
202893	VILLAGE 000	Village of Oregon	Pool SW 9-28 to 10-30-23	11/15/2023	1,502.18
202893	VILLAGE 000	Village of Oregon	OHS SW 9-28 to 10-30-23	11/15/2023	1,239.62
202893	VILLAGE 000	Village of Oregon	HS WWall Water 9-28 to 10-30-23	11/15/2023	100.86
202893	VILLAGE 000	Village of Oregon	HS NWall SW 9-28 to 10-30-23	11/15/2023	147.19
202893	VILLAGE 000	Village of Oregon	RCI SW 9-28 to 10-30-23	11/15/2023	616.94
202893	VILLAGE 000	Village of Oregon	PVE SW 9-28 to 10-30-23	11/15/2023	411.87
202893	VILLAGE 000	Village of Oregon	MS Irrigation 9-28 to 10-30-23	11/15/2023	13.00
202893	VILLAGE 000	Village of Oregon	NKE SW 9-28 to 10-30-23	11/15/2023	429.14
202893	VILLAGE 000	Village of Oregon	DO SW 9-28 to 10-30-23	11/15/2023	213.26
202893	VILLAGE 000	Village of Oregon	OMS SW 9-28 to 10-30-23	11/15/2023	657.38
202893	VILLAGE 000	Village of Oregon	JCPE SW 9-28 to 10-30-23	11/15/2023	97.64
202893	VILLAGE 000	Village of Oregon	JCPE WO 9-28 to 10-30-23	11/15/2023	257.63

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
202894	GOODWAMB000	Goodwin, Amber	Unused Food Service Funds	11/15/2023	39.90
202895	HANMELIS000	Hanmer, Lisa	Unused Food Service Funds for K.H.	11/15/2023	8.15
202896	LE KIM000	Le, Kimberly	refund for AP Psych test - opting out of exam	11/15/2023	95.00
202897	MODEL UN000	Model UN of The University of	delegate fees	11/15/2023	420.00
202898	SCHOOL D020	School District of Greenfield	Cheer Competition registration fees	11/15/2023	210.00
202899	STALEBRA000	Staley, Bradley	Baseball Junior Varsity Official - Reedsburg	11/15/2023	55.00
202900	STAPEMIC000	Stapelmann, Michael	Winter 2021-22 Activity Worker	11/15/2023	60.00
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	260.25
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	64.65
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	111.90
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	123.09
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	179.87
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	215.39
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	111.90
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	118.14
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	67.14
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	25.90
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	96.56
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	293.33
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	261.90
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	180.90
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	136.97
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	215.52
202901	ALPHA BA000	Alpha Baking Company Inc	Bread Order	11/17/2023	185.25
202902	BETHEL H002	Bethel Horizons Foundation Inc	Volleyball Team Activity - Ropes Challenge Course	11/17/2023	442.00
202903	BOARDMAN000	Boardman & Clark LLP	October Legal Fees	11/17/2023	335.00
202904	FRED KOL000	Fred Kolkman Tennis & Sport S	OHS tennis courts cmp.	11/17/2023	6,500.00
202905	GAGNEBRA000	Gagner, Brady	Football Coaching Stipend	11/17/2023	2,000.00
202906	HOMESTEAD000	Homestead High School	Varsity Girls Golf Invite 8-14-23	11/17/2023	400.00
202907	KAVANAUG000	Kavanaugh Restaurant Supply In	OMS FOOD SERVICE EQUIPMENT (DEDUCTION OF \$3,478.75 DUE TO SALES TAX CHARGED)	11/17/2023	63,249.99
202908	KISSFLOW000	Kissflow, Inc.	Kissflow Workflow Suite annual 11/14/23-11/14/24	11/17/2023	3,600.00
202909	RICHTJAC000	Richter, Jackson	Football Coaching Stipend	11/17/2023	2,000.00
202910	STOUGHTO000	Stoughton High School	Badger Conference Website Fee	11/17/2023	50.00
202911	STOUGHTO006	Stoughton Hospital	October New Employee Physical Invoice	11/17/2023	567.00
202912	UNEMPLOY000	Unemployment Insurance	October Unemployment Invoice	11/17/2023	251.43
202913	WEA INSU000	WEA Insurance	Life December Coverage Invoice	11/17/2023	5,217.07
202914	WI ART E000	WI Art Education Association	Registration Fee for 2024 Youth Art Month - Netherwood Knoll Elementary - Jamie Prael	11/17/2023	20.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
202915	CAPITOL 002	Capitol Lawn Sprinkler Inc	OHS - winterize automatic irrigation for season.	11/24/2023	790.00
202916	HOOPER C000	Hooper Corporation	BKE - quarterly sprinkler system inspection.	11/24/2023	210.00
202916	HOOPER C000	Hooper Corporation	OHS - quarterly sprinkler system inspection.	11/24/2023	210.00
202916	HOOPER C000	Hooper Corporation	RCI - quarterly sprinkler system inspection.	11/24/2023	230.00
202916	HOOPER C000	Hooper Corporation	FES- quarterly sprinkler system inspection.	11/24/2023	210.00
202916	HOOPER C000	Hooper Corporation	OMS- quarterly sprinkler system inspection.	11/24/2023	210.00
202917	MANDT SA000	Mandt Sandfill Trucking	NKE - 1.5 yds of stone screening.	11/24/2023	45.00
202918	MIDWEST 018	Midwest Alarm Services	OMS - panel was in alarm because of bad smoke detector.	11/24/2023	371.25
202919	ACCURACE000	AccuRace Timing Services LLC	Badger Conference Cross Country Meet Timing Services 10-14-23	11/28/2023	950.00
202920	ALLIANT 000	Alliant Energy	PVE Electric 10-19 to 11-17-23	11/28/2023	4,437.97
202920	ALLIANT 000	Alliant Energy	RCI Electric 10-19 to 11-17-23	11/28/2023	10,323.18
202920	ALLIANT 000	Alliant Energy	BKE Electric 10-19 to 11-17-23	11/28/2023	5,529.56
202920	ALLIANT 000	Alliant Energy	Pool Electric 10-19 to 11-17-23	11/28/2023	2,629.14
202920	ALLIANT 000	Alliant Energy	NKE Garage Electric 10-19 to 11-17-23	11/28/2023	28.65
202920	ALLIANT 000	Alliant Energy	PVE Shed Gas 10-19 to 11-17-23	11/28/2023	13.75
202920	ALLIANT 000	Alliant Energy	NKE Electric 10-19 to 11-17-23	11/28/2023	8,280.43
202920	ALLIANT 000	Alliant Energy	JV Baseball Press Box/JCPE Lights	11/28/2023	210.89
202920	ALLIANT 000	Alliant Energy	Football Field Concessions 10-19 to 11-17-23	11/28/2023	67.07
202920	ALLIANT 000	Alliant Energy	HS Football Field Lights/Panther Stadium Storage/HS West Football Lites	11/28/2023	174.50
202920	ALLIANT 000	Alliant Energy	HS Storage Shed Gas 10-19 to 11-17-23	11/28/2023	13.75
202920	ALLIANT 000	Alliant Energy	OMS Electric 10-19 to 11-17-23	11/28/2023	9,291.75
202920	ALLIANT 000	Alliant Energy	OMS Kitchen/OMS Greenhouse	11/28/2023	192.09
202920	ALLIANT 000	Alliant Energy	BKE Natural Gas 10-19 to 11-17-23	11/28/2023	1,464.00
202920	ALLIANT 000	Alliant Energy	OMS Natural Gas 10-19 to 11-17-23	11/28/2023	1,385.00
202920	ALLIANT 000	Alliant Energy	NKE Natural Gas 10-19 to 11-17-23	11/28/2023	2,356.27
202920	ALLIANT 000	Alliant Energy	PVE Natural Gas 10-19 to 11-17-23	11/28/2023	1,100.14
202920	ALLIANT 000	Alliant Energy	RCI Natural Gas 10-19 to 11-17-23	11/28/2023	1,359.53
202920	ALLIANT 000	Alliant Energy	OHS Natural Gas 10-19 to 11-17-23	11/28/2023	3,639.14
202920	ALLIANT 000	Alliant Energy	Pool Natural Gas 10-19 to 11-17-23	11/28/2023	1,499.67
202921	ANDERER1000	Anderson, Eric	OMS Boys Basketball Official - 11/15/23	11/28/2023	75.00
202922	BARNEVEL000	Barneveld School District	JV2 Volleyball Invite 10-7-23	11/28/2023	150.00
202923	BRYANJER000	Bryan, Jeremy	Musical Presentation "Figure Heads" NKE Assembly March 1, 2024 @ 12:45pm	11/28/2023	1,000.00
202924	CYCHOJAC000	Cychosz, Jacob	Reimbursement for supplies to build practice table and snacks for the Robotics Team	11/28/2023	108.77
202925	DINGMNIC000	Dingman, Nicholas	Programming & board operation for 4 C NOTES concert, 11/17/2023	11/28/2023	250.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
202926	GREENDAL001	Greendale High School	Cheerleading Competition 1-20-24	11/28/2023	251.00
202927	HAMMETOD000	Hammes, Todd	Chime repairs on 10/19/23	11/28/2023	225.00
202928	LEMANFRA000	Lemanski, Frank	Girls Junior Varsity Basketball Official - Milton	11/28/2023	60.00
202929	McFARLAN000	McFarland High School	Payment to host Badger Conference Tournaments (Girls Swim in fall & Boys Golf in spring)	11/28/2023	1,740.00
202930	MONONA G000	Monona Grove High School	payment to host Badger Conference Tournaments (Girls Tennis, Boys Tennis, Volleyball)	11/28/2023	10,200.00
202931	PORTAGE 000	Portage High School	payment to host Badger Conference Tournament (Volleyball)	11/28/2023	1,200.00
202932	REEDSBUR000	Reedsburg Area High School	Badger Conference Honors Band Clinician/food fees	11/28/2023	170.00
202932	REEDSBUR000	Reedsburg Area High School	payment to host Badger Conference Tournaments (Girls Golf, Cross Country, JV Track)	11/28/2023	3,450.00
202933	SAUK PRA001	Sauk Prairie High School	payment to host Badger Conference Tournaments (Gymnastics & Boys Swim)	11/28/2023	1,760.00
202934	SCHOOL D013	School District of Milton	payment to host Badger Conference Tournament (Boys Swim)	11/28/2023	420.00
202935	SCHULMAR001	Schuler, Marilyn	reimbursement for fingerprints - special ed para license	11/28/2023	36.00
202936	SHAW TIM000	Shaw, Timothy	Girls Varsity Basketball Official - Milton	11/28/2023	85.00
202937	STOUGHTO000	Stoughton High School	payment to host Badger Conference Tournaments (Volleyball & Track)	11/28/2023	2,400.00
202938	TEXTHELP000	Texthelp Inc	Read & Write Group Subscription 11/17/23 - 11/17/24	11/28/2023	1,984.50
202939	VILLAGE 000	Village of Oregon	Chargeback for rescinded or refunded Taxes	11/28/2023	1,112.71
202940	WATERTOW000	Watertown High School	payment to host Badger Conference Tournaments (Girls Golf, JV Volleyball, JV Track)	11/28/2023	3,600.00
202941	MARK HAR000	Mark Harring Standing Trustee	Mary S Zoesch 20-12360	11/29/2023	292.50
202942	UNITED W000	United Way of Dane County	Payroll accrual	11/29/2023	194.07
202943	ALLIANT 000	Alliant Energy	OHS Electric 10-19 to 11-17-23	12/05/2023	22,724.17
202944	ART OF E000	Art of Education University LL	Art of Education Curriculum	12/05/2023	3,245.00
202945	BLOOMS B000	Blooms by Binky	CE & Rec Instructor for Holiday Wreath Making	12/05/2023	540.00
202946	MADISON 043	Madison Gas & Electric	Environmental House Electric 10-20 to 11-20-23	12/05/2023	37.01
202947	PETERSON000	Peterson Pest Management LLC	Pest Control Service for December 2023	12/05/2023	549.00
202948	#SOCIALS000	#SocialSchool4EDU	Social Media Service (6 months of service per contract dated 7/1/23 through 6/30/26)	12/07/2023	6,250.00
202949	ATLAS CO000	ATLAS Consultative Services LL	Assessment and Initial meetings, Assistive Technology Evaluation for student 9/19/23 - 12/4/23 (26.5 hours)	12/07/2023	3,975.00
202950	BRUCE BO000	Bruce Boiler Burner&Equip Inc	Pool: replacement of fan motor	12/07/2023	4,914.00
202951	KLECKANN000	Kleckner, Ann	CE & Rec Instructor for Fused Glass Cats & Dogs & Birds Oh My	12/07/2023	315.00
202952	MILWAUKE012	Milwaukee Bilingual SLP LLC	Bilingual speech/language evaluation services (4.25 hours), Travel time and Mileage	12/07/2023	659.20
202953	NATASHA'000	Natasha's Window Covering Stor	Shades and installation for Music and Art Rooms	12/07/2023	2,442.50

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
202954	RICE-DAW000	Rice-Diaz, Dawn	Unused Food Service Funds for C.D.	12/07/2023	50.95
202955	SUPREME 000	Supreme Structures, Inc	Design time and materials for drawing up construction plans to remodel a space in the high school	12/07/2023	5,812.50
202956	WOCHEJOL000	Wochenske, Jolene	GERMAN ACTIVITY - FOOD/SUPPLIES	12/07/2023	28.43
202957	ZAGROCON001	Zagrodnik, Connor	Baseball Coaching Stipend for 2022-2023 school year	12/07/2023	900.00
				Totals for checks	338,109.71

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
232400714	AK APPAR000	AK Apparel LLC	7M ACTIVITY - SUPPLIES (TSHIRTS)	11/13/2023	1,198.50
232400715	ALPHA C0000	Alpha Controls & Services LLC	NKE - chiller in alarm and making a loud vibrating noise. Condenser fan motor had failed.	11/13/2023	3,038.56
232400715	ALPHA C0000	Alpha Controls & Services LLC	FES - East DOAS unit not working	11/13/2023	85.00
232400715	ALPHA C0000	Alpha Controls & Services LLC	NKE - mini split lcd display not working on thermostat - replaced with new one.	11/13/2023	522.80
232400715	ALPHA C0000	Alpha Controls & Services LLC	Pool - failed exhaust fan belts.	11/13/2023	70.41
232400715	ALPHA C0000	Alpha Controls & Services LLC	PVE - changed fan belts.	11/13/2023	51.36
232400716	AYRES AS000	Ayres Associates Inc.	Stormwater inspection for FES	11/13/2023	1,900.00
232400717	BLUEBELLO00	BlueBelle Designs LLC	CE & Rec Instructor for Sewing Machine 101	11/13/2023	315.00
232400718	CATHOLIC001	Catholic Charities Inc	FACE-Kids Groups OMS - Coping with Anxiety (7th & 8th Grades); Emotional Regulation: RCI - Coping with Anxiety, Coping with Depression, Emotional Regulation \$1,655.00 Each Group	11/13/2023	9,930.00
232400719	CLOSED S000	Closed System Labs Inc	HVAC Protective Monitoring 4th Quarter	11/13/2023	1,520.00
232400720	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: toilet tissue (incorrect price on original invoice \$4.99/each instead of \$40.99/each - a difference of \$360.00)	11/13/2023	360.00
232400720	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: white board cleaner	11/13/2023	42.73
232400721	FULLEJOH000	Fullerton, John	OMS Boys Basketball Official - 11/7/23	11/13/2023	75.00
232400722	GORDON F001	Gordon Food Service Inc	NKE Rebate Agreement Oct 2023	11/13/2023	-33.62
232400722	GORDON F001	Gordon Food Service Inc	FES Rebate Agreement Oct 2023	11/13/2023	-24.95
232400722	GORDON F001	Gordon Food Service Inc	RCI Rebate Agreement Oct 2023	11/13/2023	-24.55
232400722	GORDON F001	Gordon Food Service Inc	OHS Rebate Agreement Oct 2023	11/13/2023	-52.60
232400722	GORDON F001	Gordon Food Service Inc	OMS Rebate Agreement Oct 2023	11/13/2023	-51.16
232400722	GORDON F001	Gordon Food Service Inc	Credit for Invoice 18590704	11/13/2023	-6.00
232400722	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210731	11/13/2023	-7.40
232400722	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210731	11/13/2023	-55.35
232400722	GORDON F001	Gordon Food Service Inc	GFS NKE Supplies	11/13/2023	249.58
232400722	GORDON F001	Gordon Food Service Inc	GFS NKE Food	11/13/2023	276.06
232400722	GORDON F001	Gordon Food Service Inc	GFS NKE Food and supplies	11/13/2023	3,867.46
232400722	GORDON F001	Gordon Food Service Inc	GFS FES food	11/13/2023	82.06
232400722	GORDON F001	Gordon Food Service Inc	GFS FES food	11/13/2023	274.08
232400722	GORDON F001	Gordon Food Service Inc	GFS FES Food and Supplies	11/13/2023	4,051.22
232400722	GORDON F001	Gordon Food Service Inc	GFS RCI supplies	11/13/2023	16.93
232400722	GORDON F001	Gordon Food Service Inc	GFS RCI Food	11/13/2023	1,151.30
232400722	GORDON F001	Gordon Food Service Inc	GFS OMS food - catering	11/13/2023	105.84
232400722	GORDON F001	Gordon Food Service Inc	GFS OMS Food	11/13/2023	608.17
232400722	GORDON F001	Gordon Food Service Inc	GFS OMS food and supplies	11/13/2023	5,889.49

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
232400722	GORDON F001	Gordon Food Service Inc	GFS OHS supplies	11/13/2023	68.89
232400722	GORDON F001	Gordon Food Service Inc	GFS OHS Food	11/13/2023	352.63
232400722	GORDON F001	Gordon Food Service Inc	GFS OHS Food	11/13/2023	75.41
232400722	GORDON F001	Gordon Food Service Inc	GFS OHS food and supplies	11/13/2023	4,569.54
232400723	GREIBBEN000	Greiber, Benjamin	OMS Boys Basketball Official - 11/7/23	11/13/2023	75.00
232400724	H&S PROT000	H&S Protection Systems, Inc	Pool - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	RCI - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	BKE - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	OMS - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	PVE - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	OHS - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	FES - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	DSO - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400724	H&S PROT000	H&S Protection Systems, Inc	NKE - Commercial Alarm.Com For 12/01/23 To 02/29/24	11/13/2023	162.00
232400725	HAGSTPET000	Hagstrom, Peter	August Trips	11/13/2023	965.00
232400726	JANESVIL003	Janesville Janitor Services	RCI: Janitorial Fill In Work for Oct 2023	11/13/2023	612.00
232400726	JANESVIL003	Janesville Janitor Services	OHS - October 2023 contracted cleaning.	11/13/2023	18,814.50
232400726	JANESVIL003	Janesville Janitor Services	OMS: Contracted cleaning for October 2023	11/13/2023	11,553.00
232400727	JR'S MUL000	JR's Mulch Sales Inc.	BKE - 81 yds of certified playmat - per Milly.	11/13/2023	2,470.50
232400728	KEMPS LL000	Kemps LLC	Milk Delivery All Schools	11/13/2023	2,266.40
232400729	KLEENMAR000	Kleenmark Services Corp	FES - October 2023 contracted cleaning service	11/13/2023	10,132.37
232400729	KLEENMAR000	Kleenmark Services Corp	NKE - October 2023 contracted cleaning service	11/13/2023	7,240.00
232400729	KLEENMAR000	Kleenmark Services Corp	PVE - October 2023 contracted cleaning service	11/13/2023	5,250.00
232400729	KLEENMAR000	Kleenmark Services Corp	Pool - October 2023 contracted cleaning service	11/13/2023	1,124.34
232400729	KLEENMAR000	Kleenmark Services Corp	DO - October 2023 contracted cleaning service	11/13/2023	632.00
232400729	KLEENMAR000	Kleenmark Services Corp	BKE- October 2023 contracted cleaning service	11/13/2023	8,422.31
232400729	KLEENMAR000	Kleenmark Services Corp	District fill in janitorial service for October 2023	11/13/2023	7,225.40
232400730	LEASENAT000	Lease, Nathaniel	7/10/2023-7/12/2023 WATDA Summer Institute Training (Chippewa Valley Tech)	11/13/2023	258.73
232400731	O'BRION 000	O'Brion Agency LLC (The)	1 case of colored paper, 1 case of card stock	11/13/2023	140.00
232400731	O'BRION 000	O'Brion Agency LLC (The)	RCI: 9 cases of pastel paper, 1 case of cardstock, 2 cases of 11x17 paper; delivered on 11/3/23	11/13/2023	854.00
232400732	SOLVIT I000	Solvit Inc	dishwashing chemicals OMS	11/13/2023	215.00
232400733	STALKER 001	Stalker Sports Floors	Gym floor repairs/resurfacing.	11/13/2023	18,175.00
232400734	STARKELI000	Starkman, Elizabeth	10/1/2023-10/31/2023 October 2023 Mileage	11/13/2023	135.26
232400735	STRUSSAM000	Struss, Samantha	Travel between FES and OMS for Math 10/1/23-10/31/23 (152 miles @ .655)	11/13/2023	99.56
232400736	TANNEJON000	Tanner, Jonathan	Credit Reimbursement Ed 950	11/13/2023	3,381.00
232400737	TOMASSAR000	Tomasiewicz, Sarah	7/3/2023-11/10/2023 Mileage	11/13/2023	303.79

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232400738	UNITED M000	United Mailing Services Inc	Monthly mail metering - October.	11/13/2023	1,018.47
232400739	VILLAGE 002	Village of Brooklyn	BKE SW 9-26 to 10-27-23	11/13/2023	843.67
232400740	WARD BRO000	Ward Brodt Music Co	4 Eastman Strings Bass Outfit 1/2 for RCI Orchestra.	11/13/2023	8,799.96
232400741	ACE WAN000	Ace, Wanda	November Payroll	11/15/2023	13,686.11
232400742	BUSKAGER000	Buskager Transportation Compan	November Payroll	11/15/2023	19,259.18
232400743	CBC TRAN000	CBC Transportation LLC	November Payroll	11/15/2023	19,080.97
232400744	HAGSTPET000	Hagstrom, Peter	November Payroll	11/15/2023	6,116.15
232400745	HAGSTROM001	Hagstrom Transportation Inc	November Payroll	11/15/2023	83,973.12
232400746	HAVENS E000	Havens Enterprise LLC	November Payroll	11/15/2023	7,500.80
232400747	KWIK TRI000	Kwik Trip Inc	October 2023 Gas - Account 12867	11/15/2023	1,339.05
232400748	LONE PIN001	Lone Pine Transportation Inc	November Payroll	11/15/2023	22,676.70
232400749	MARIPOSA000	Mariposa Learning Center	First semester support through 11/3	11/15/2023	2,289.00
232400750	O'BRION 000	O'Brion Agency LLC (The)	OHS: 1 case of pastel paper; delivered on 11/3/23	11/15/2023	65.00
232400751	PARDUCOL000	Pardun, Colleen	Literacy tool. Online subscription. Teacher Budget	11/15/2023	29.90
232400752	PEOPLES 001	Peoples United Methodist Churc	December Preschool Fee for Student	11/15/2023	85.00
232400753	PGL TRAN000	PGL Transport LLC	November Payroll	11/15/2023	6,956.91
232400754	ROCKET I001	Rocket Industrial	RCI: cleaning supplies; pot & pan detergent, delimer	11/15/2023	348.78
232400754	ROCKET I001	Rocket Industrial	NKE: cleaning supplies; pot & pan detergent, delimer, dishwasher drying agent	11/15/2023	448.33
232400755	WATTEPHI000	Watters Jr, Philip	Fall 2023 Coaching Stipend	11/15/2023	3,400.00
232400756	WAYNE AC000	Wayne Ace Bus Service LLC	November Payroll	11/15/2023	23,149.40
232400757	WIEDEL T000	Wiedel Transportation	November Payroll	11/15/2023	18,287.55
232400758	ALPHA CO000	Alpha Controls & Services LLC	BKE - fall exhaust fan belts.	11/20/2023	52.74
232400759	AMERICAN028	American Printing Co Inc	Layout and Printing of Podcast Cards - 1000 qty	11/20/2023	181.00
232400760	ANDERSHA000	Anderson, Shannon	Mileage Reimbursement 8/1/23 thru 11/3/23 (714 miles @ .655)	11/20/2023	467.67
232400761	BIESTJAC000	Biesterveld, Jacob	OMS Boys Basketball Official - 11/13/23	11/20/2023	75.00
232400762	BRISAMIC000	Brisack, Michele	Infinite Campus Conference Expense Reimbursement	11/20/2023	182.20
232400763	CPM EDUC000	CPM Educational Program	Math Pilot Textbook Materials (deposit)	11/20/2023	10,800.00
232400764	CRAKEJAC000	Craker, Jaclyn	Cell Phone Reimbursement 8/1/23 thru 10/31/23 (3 months @ \$45.00)	11/20/2023	135.00
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	Credit for BKE Supplies	11/20/2023	-49.92
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: Ice Melt	11/20/2023	1,043.70
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: floor cleaner	11/20/2023	509.16
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: air fresheners, metered aerosol refills	11/20/2023	126.00
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: liners, reusable dispenser buckets	11/20/2023	364.54
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: 2-ply multi-fold hand towels, towel dispenser	11/20/2023	446.54
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: disinfectant cleaner	11/20/2023	807.73
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: Ice Melt	11/20/2023	521.85

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: toilet paper, paper towels, liners, foam soap, hand sanitizer, toilet bowl cleaner	11/20/2023	2,088.76
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: 13" floor pads	11/20/2023	61.04
232400765	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: Ice Melt	11/20/2023	521.85
232400766	FOELKALY000	Foelker, Alycia	11/13/2023 Mileage	11/20/2023	337.39
232400767	FULLEJOH000	Fullerton, John	OMS Boys Basketball Official - 11/13/23	11/20/2023	75.00
232400768	GLS UTIL000	GLS Utility LLC	Diggers Hotline tickets for October 2023	11/20/2023	2,735.34
232400769	GREIBBEN000	Greiber, Benjamin	OMS Boys Basketball Official - 11/13/23	11/20/2023	75.00
232400770	GRULKJEN000	Grulke, Jennifer	Volleyball Team Coach Reimbursements	11/20/2023	860.03
232400771	HARRIMAR001	Harrington, Margaret	Dance Team Music Reimbursement	11/20/2023	29.99
232400772	HUSCH BL000	Husch Blackwell LLP	October Legal Fees	11/20/2023	4,987.50
232400773	KEMPS LL000	Kemps LLC	Milk Delivery All Schools	11/20/2023	2,744.39
232400774	LENZ SAR000	Lenz, Sara	CE & Rec Instructor for Art is Fun at FES	11/20/2023	780.00
232400774	LENZ SAR000	Lenz, Sara	CE & Rec Instructor for Art is Fun at NKE	11/20/2023	1,080.00
232400775	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for DIY Thanksgiving Cards & Crafts at FES	11/20/2023	60.00
232400775	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for DIY Thanksgiving Cards & Crafts at BKE	11/20/2023	140.00
232400775	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for PVE Van Gogh's and Back Pay for DIY Halloween at NKE	11/20/2023	340.00
232400776	MIRKESCO000	Mirkes, Scott	Softball Team Coach Reimbursements	11/20/2023	491.83
232400777	OMNI FIN000	Omni Financial Group, Inc.	October Remitter Invoice	11/20/2023	262.00
232400778	PEDERSAR001	Pedersen, Sarah	Long-Term Substitute SLP/OHS September & October 2023	11/20/2023	7,105.00
232400779	PYNNOMAT000	Pynnonen, Matthew	OMS Boys Basketball Official - 11/13/23	11/20/2023	75.00
232400780	ROSGAMIC000	Rosga, Michaela	10/21/2023-10/28/2023 Water Safety Instructor Trainer Course in Denver	11/20/2023	764.36
232400781	SALTCO L000	SaltCo LLC	BKE - solar salt.	11/20/2023	155.60
232400782	WILS 000	WILS	OHS Gale bundle database 12/20/23-12/19/24	11/20/2023	5,350.26
232400783	ZOESCJOH000	Zoesch, John Jr	Mileage 3/27/23 thru 11/13/23 (390 miles @ .655)	11/20/2023	255.45
232400784	BR BLEAC000	BR Bleachers	FES - service call on backstop. Cable came off pulley and pulley cable was off the lower pulley.	11/24/2023	250.00
232400785	CASS JEF000	Cass, Jeffrey	OMS Boys Basketball Official - 11/15/23	11/24/2023	75.00
232400786	COMMERCIO000	Commercial Air Inc	OHS walk in freezer repair	11/24/2023	3,215.47
232400787	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: Ice Melt	11/24/2023	521.85
232400787	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: mop handles	11/24/2023	29.85
232400787	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: white board cleaner	11/24/2023	182.78
232400787	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: white board cleaner	11/24/2023	28.58
232400787	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: Ice Melt	11/24/2023	1,043.70
232400787	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: Ice Melt	11/24/2023	1,043.70

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232400787	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: sealed microswitch w/connector	11/24/2023	120.57
232400788	DIRTY DU000	Dirty Ducts Cleaning	NKE - transite roof inspection.	11/24/2023	225.00
232400789	EWINGALI000	Ewing, Alison	Travel between RCI, HOB and FES for OT Evaluation and IEP Meetings 10/1/23-10/31/23 (108 miles @ .655)	11/24/2023	70.74
232400790	GHC-SCW 000	GHC-SCW	December Health Insurance Invoices (Invoice #s 42223-019, 42226-019, 42225-019, 42228-019, 42230-005, 42224-008)	11/24/2023	657,275.79
232400791	GREEN FI000	Green Field Farm	Local beef; delivered on 11/20/23	11/24/2023	1,203.00
232400792	HAGSTPET000	Hagstrom, Peter	Retro for routes and summer school	11/24/2023	898.15
232400793	JANSSLAU000	Janssens, Lauren	SE license for sub para	11/24/2023	100.00
232400794	SEARL EL000	Searl Electric Inc	OMS - remove and replace ballasts in hallway outside of library.	11/24/2023	240.00
232400794	SEARL EL000	Searl Electric Inc	OMS - remove existing transformer and discard - install new replacement.	11/24/2023	7,400.00
232400795	TK ELEVA000	TK Elevator Corporation	NKE - elevator phone monitoring.	11/24/2023	704.76
232400795	TK ELEVA000	TK Elevator Corporation	OMS - elevator phone monitoring.	11/24/2023	324.28
232400795	TK ELEVA000	TK Elevator Corporation	RCI - elevator phone monitoring.	11/24/2023	218.34
232400795	TK ELEVA000	TK Elevator Corporation	FES - elevator phone monitoring.	11/24/2023	407.79
232400795	TK ELEVA000	TK Elevator Corporation	OHS - elevator phone monitoring.	11/24/2023	764.36
232400796	3PI TECH000	3PI Tech Solutions Inc	Dremel Digilab 3D Printer for OMS STEAM Classes	11/29/2023	1,799.00
232400797	AVALOJOR000	Avalos, Jorge	GEN OFC - FOOD (STAFF) - CONFERENCE WEEK	11/29/2023	45.00
232400798	BOOZ ALL000	Booz Allen Hamilton Inc	Network Support Services	11/29/2023	650.00
232400799	BR BLEAC000	BR Bleachers	Bleacher Inspections for OMS and OHS	11/29/2023	17,205.00
232400800	CESA 2 000	CESA 2	Audiology Contract payment 3 of 10	11/29/2023	2,980.05
232400801	COMPLEX 000	Complex Security Solutions, In	OHS - issues with door 12 and door bank 1. Replaced door strike on door 12 and replaced cable and wiring for door contacts. Verified proper operation.	11/29/2023	1,687.49
232400802	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: liners, scrubbing sponges, lime remover, mop heads	11/29/2023	772.52
232400802	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: foam soap, liners, paper towels, toilet paper	11/29/2023	2,264.10
232400802	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: paper towels, toilet paper, hand sanitizer	11/29/2023	1,044.28
232400802	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: 3H neutral cleaner, mop heads	11/29/2023	254.60
232400802	D'ORAZIO000	D'Orazio Cleaning Supply Inc	PVE: liners, foam soap, toilet paper, paper towels, vacuum filter bags	11/29/2023	1,113.10
232400802	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: erasing pads, vacuum belt, clutch, coupling	11/29/2023	176.14
232400803	FINDORFF000	Findorff Inc	FES Landscape & Concrete Work	11/29/2023	9,517.35
232400804	FORT ATK000	Fort Atkinson High School	payment to Badger Conference spring Boys Golf Tournament	11/29/2023	1,200.00
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210682 Fuel	11/29/2023	-7.40
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 90042106821	11/29/2023	-5.29
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004396952	11/29/2023	-101.36
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004396896	11/29/2023	-132.07

CHECK VENDOR			INVOICE	CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210820	11/29/2023	-168.60
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210820 Fuel	11/29/2023	-7.40
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004396841	11/29/2023	-4.09
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004396771	11/29/2023	-76.90
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210869	11/29/2023	-57.03
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210645 Fuel	11/29/2023	-7.40
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210645	11/29/2023	-78.54
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004210645	11/29/2023	-50.58
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004588574	11/29/2023	-140.47
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004588574	11/29/2023	-32.43
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004396818	11/29/2023	-77.07
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004588605	11/29/2023	-3.75
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004588676	11/29/2023	-90.30
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004396952	11/29/2023	-52.47
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004588749	11/29/2023	-108.40
232400805	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004588720	11/29/2023	-237.54
232400805	GORDON F001	Gordon Food Service Inc	NKE Office Snacks	11/29/2023	215.83
232400805	GORDON F001	Gordon Food Service Inc	GFS NKE Food and Supplies	11/29/2023	191.16
232400805	GORDON F001	Gordon Food Service Inc	GFS NKE Food and Supplies	11/29/2023	4,286.44
232400805	GORDON F001	Gordon Food Service Inc	GFS FES Supplies	11/29/2023	65.05
232400805	GORDON F001	Gordon Food Service Inc	GFS FES Food and Supplies	11/29/2023	1,498.77
232400805	GORDON F001	Gordon Food Service Inc	GFS RCI Supplies	11/29/2023	62.82
232400805	GORDON F001	Gordon Food Service Inc	GFS RCI Food and Supplies	11/29/2023	304.74
232400805	GORDON F001	Gordon Food Service Inc	GFS RCI Food and Supplies	11/29/2023	2,877.76
232400805	GORDON F001	Gordon Food Service Inc	GFS OHS Food and Supplies	11/29/2023	5,042.46
232400805	GORDON F001	Gordon Food Service Inc	GFS OHS Food	11/29/2023	19.64
232400805	GORDON F001	Gordon Food Service Inc	GFS OHS Food	11/29/2023	91.82
232400805	GORDON F001	Gordon Food Service Inc	GFS OHS Food	11/29/2023	206.16
232400805	GORDON F001	Gordon Food Service Inc	GFS OHS Supplies	11/29/2023	62.82
232400805	GORDON F001	Gordon Food Service Inc	GFS OHS Supplies	11/29/2023	65.05
232400805	GORDON F001	Gordon Food Service Inc	GFS OHS Food	11/29/2023	77.54
232400805	GORDON F001	Gordon Food Service Inc	GFS OMS Food and Supplies	11/29/2023	5,503.22
232400805	GORDON F001	Gordon Food Service Inc	GFS OMS Food	11/29/2023	711.53
232400805	GORDON F001	Gordon Food Service Inc	GFS OMS Food	11/29/2023	108.63
232400805	GORDON F001	Gordon Food Service Inc	GFS OMS Supplies	11/29/2023	62.82
232400805	GORDON F001	Gordon Food Service Inc	GFS OMS Supplies	11/29/2023	188.46
232400806	HOBART S000	Hobart Service	OHS: Combi oven leaking; replaced drain hose and checked operation	11/29/2023	442.98
232400807	KAUTZJER000	Kautza, Jeremy	Girls Varsity Basketball Official - Milton	11/29/2023	85.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
232400808	KEMPS LL000	Kemps LLC	Milk Delivery All Schools Account #53028-0	11/29/2023	2,786.05
232400809	LAKE CIT000	Lake City Glass Inc	RCI - tempered glass repair (deducted \$2.49 sales tax - tax exempt)	11/29/2023	360.26
232400810	LINDINHO000	Lindinhof LLC	CE & Rec Instructor for Two Beginning Equestrian Classes	11/29/2023	450.00
232400810	LINDINHO000	Lindinhof LLC	CE & Rec Instructor for Beginning Equestrian Skills	11/29/2023	450.00
232400811	MADISON 033	Madison National Life	LTD STD December Coverage Invoice	11/29/2023	14,432.63
232400812	MAHR NAT000	Mahr, Nathan	11/17/2023 Materials for pendulum masses	11/29/2023	14.72
232400813	MANDLJUL000	Mandli, Julie	8/28/2023-9/29/2023 Travel for PT to various school locations	11/29/2023	47.68
232400813	MANDLJUL000	Mandli, Julie	10/2/2023-10/31/2023 Travel for PT to various school locations	11/29/2023	59.61
232400814	MCCORERI000	McCormick, Erick	Girls Junior Varsity Basketball Official - Milton	11/29/2023	60.00
232400815	MEDCO SU000	Medco Supply	Training Room Supplies	11/29/2023	47.72
232400816	NEUMAJAN000	Neumann, Janette	GEN OFC - FOOD (STAFF) - COFFEE CRMR FOR WNTR STAFF MTGS	11/29/2023	7.00
232400817	PAOLI CL000	Paoli Clay Co Inc	ART - SUPPLIES	11/29/2023	510.00
232400818	POLCYTIM000	Polcyn, Timothy	Girls Varsity Basketball Official - Milton	11/29/2023	85.00
232400819	SCHALMIC000	Schaller, Michael	Girls Junior Varsity Basketball Official - Milton	11/29/2023	60.00
232400820	SEARL EL000	Searl Electric Inc	OHS - installation of wiring of receptacle for second copy machine.	11/29/2023	375.00
232400821	SOLDNLER000	Soldner, Leroy	Girls Junior Varsity Basketball Official - Milton	11/29/2023	60.00
232400822	SPENCBRI000	Spencer Grant, Brittany	11/5/2023-11/7/2023 Hotel Room at WADA Conference	11/29/2023	216.00
232400822	SPENCBRI000	Spencer Grant, Brittany	7/1/2023-12/31/2023 Cell Phone Reimbursement (July - December 2023)	11/29/2023	270.00
232400822	SPENCBRI000	Spencer Grant, Brittany	8/9/2023-11/15/2023 Mileage Reimbursement for Meetings and Event Supervision	11/29/2023	469.63
232400823	STALEY P000	Staley Plumbing & Heating Co	Winterized bathrooms at Panther Stadium and Jaycee Park East.	11/29/2023	705.20
232400823	STALEY P000	Staley Plumbing & Heating Co	Pool - installed new cartridge on leaking slop sink faucet.	11/29/2023	365.15
232400823	STALEY P000	Staley Plumbing & Heating Co	BKE - repaired leaking urinal in main entrance restroom.	11/29/2023	156.00
232400823	STALEY P000	Staley Plumbing & Heating Co	NKE - repaired leaking vacuum breakers on toilets in Boys restroom by small gym.	11/29/2023	122.06
232400823	STALEY P000	Staley Plumbing & Heating Co	RCI - small leak in water line - removed insulation, lime is built up - section of pipe will need to be replaced.	11/29/2023	104.00
232400823	STALEY P000	Staley Plumbing & Heating Co	OMS: disconnected old dishwasher, installed new water piping, drain to open-site and drain assembly	11/29/2023	3,198.12
232400823	STALEY P000	Staley Plumbing & Heating Co	OHS Kitchen - service on sanitizer for dishwasher - installed new combustion blower, control board and burner gaskets.	11/29/2023	4,171.94

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
232400824	TANNEJAN000	Tanner, Jane	Credit Reimbursement RDGED720	11/29/2023	630.00
232400825	WAUNAKEE002	Waunakee High School	payment to host Badger Conference Tournaments (Girls Swim & Wrestling)	11/29/2023	2,230.00
232400826	BOOZ ALL000	Booz Allen Hamilton Inc	Onsite Remediation	12/06/2023	10,749.40
232400827	CARRICO 000	Carrico Aquatic Resources Inc	Water Treatment Equipment and Chemicals for November 2023	12/06/2023	866.67
232400827	CARRICO 000	Carrico Aquatic Resources Inc	Water Treatment Equipment and Chemicals for December 2023	12/06/2023	866.67
232400828	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: toilet bowl cleaner, bleach, foam soap	12/06/2023	427.64
232400828	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: absorbent powder	12/06/2023	183.12
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004778645	12/06/2023	-97.01
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004778561	12/06/2023	-43.94
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004925511	12/06/2023	-134.33
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004925511	12/06/2023	-89.48
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004925634	12/06/2023	-78.65
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004925730	12/06/2023	-21.46
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004925741	12/06/2023	-37.84
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004925859	12/06/2023	-103.48
232400829	GORDON F001	Gordon Food Service Inc	Credit for Invoice 9004925945	12/06/2023	-88.68
232400829	GORDON F001	Gordon Food Service Inc	GFS OMS Food	12/06/2023	2,877.01
232400829	GORDON F001	Gordon Food Service Inc	GFS BKE Office Snacks	12/06/2023	176.02
232400829	GORDON F001	Gordon Food Service Inc	GFS OHS Food and Supplies	12/06/2023	782.66
232400829	GORDON F001	Gordon Food Service Inc	GFS OHS Food and Supplies	12/06/2023	3,441.51
232400829	GORDON F001	Gordon Food Service Inc	GFS OHS Food	12/06/2023	76.86
232400829	GORDON F001	Gordon Food Service Inc	GFS NKE Food	12/06/2023	532.99
232400829	GORDON F001	Gordon Food Service Inc	GFS NKE Food	12/06/2023	4,110.62
232400829	GORDON F001	Gordon Food Service Inc	GFS FES Food	12/06/2023	292.99
232400829	GORDON F001	Gordon Food Service Inc	GFS FES Food and Supplies	12/06/2023	2,959.14
232400829	GORDON F001	Gordon Food Service Inc	GFS RCI Food	12/06/2023	273.96
232400829	GORDON F001	Gordon Food Service Inc	GFS RCI Food and Supplies	12/06/2023	2,207.78
232400829	GORDON F001	Gordon Food Service Inc	GFS OMS Food	12/06/2023	3,818.11
232400829	GORDON F001	Gordon Food Service Inc	GFS OMS Food and Supplies	12/06/2023	462.43
232400829	GORDON F001	Gordon Food Service Inc	GFS OMS Supplies	12/06/2023	40.40
232400829	GORDON F001	Gordon Food Service Inc	GFS OHS Food	12/06/2023	2,950.56
232400829	GORDON F001	Gordon Food Service Inc	GFS OHS Food	12/06/2023	332.79
232400829	GORDON F001	Gordon Food Service Inc	GFS OHS Food	12/06/2023	195.26
232400829	GORDON F001	Gordon Food Service Inc	GFS OHS Food	12/06/2023	38.08
232400830	HEDSTCYN000	Hedstrom, Cynthia	2/1/2023-2/28/2023 Mentoring services	12/06/2023	143.97
232400830	HEDSTCYN000	Hedstrom, Cynthia	3/1/2023-3/23/2023 March 2023 Driving for Mentoring	12/06/2023	128.05
232400830	HEDSTCYN000	Hedstrom, Cynthia	4/3/2023-4/28/2023 April 2023 Mentoring Mileage	12/06/2023	183.73
232400830	HEDSTCYN000	Hedstrom, Cynthia	5/1/2023-5/31/2023 May 2023 Mentor Mileage	12/06/2023	142.86

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
232400830	HEDSTCYN000	Hedstrom, Cynthia	6/1/2023-6/9/2023 June 2023 Mentor Mileage	12/06/2023	38.25
232400831	HEITZKAT000	Heitz, Katie	11/9/2023-11/10/2023 Mileage Reimbursement for WICUG Conference in Appleton - up and back for two days	12/06/2023	311.78
232400832	INTEGRAT002	Integrated Systems Corp	Skyward Hosting Fee 1/24-3/24	12/06/2023	2,643.84
232400833	JONENJIN000	Jonen, Jina	7/1/2023-12/31/2023 Cell phone reimbursement: July-December 2023	12/06/2023	270.00
232400834	KEMPS LL000	Kemps LLC	Milk Delivery All Schools - Account #53028-0	12/06/2023	1,073.30
232400835	M3 INSUR000	M3 Insurance Solutions Inc	General Liability & Worker's Compensation	12/06/2023	21,402.00
232400836	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Perler Bead Fun at BKE	12/06/2023	180.00
232400836	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Perler Bead Fun at FES	12/06/2023	180.00
232400836	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Perler Bead Fun at NKE	12/06/2023	100.00
232400837	MILESARL000	Milestone, Arlen	Mileage for 5/30/23-11/30/23 (208 miles @ .655)	12/06/2023	136.24
232400838	MOBILITY000	Mobility by Marcy LLC	November 2023 Services: O&M Lessons, Evaluation, consult and record review, prep, travel (17 Hours + 2.5 travel hours)	12/06/2023	2,190.00
232400839	OREGON M000	Oregon Mental Health Services	Psychotherapy Sessions for 3 students 11/3, 11/6, 11/7, 11/10, 11/17, 12/1/23	12/06/2023	840.00
232400840	PRESCHEL000	Prescott, Kelly	Reimbursement for helping family in need	12/06/2023	62.29
232400841	ROCKET I001	Rocket Industrial	RCI Food Service Supplies; dishwasher drying agent	12/06/2023	244.62
232400842	STARKELI000	Starkman, Elizabeth	11/1/2023-11/30/2023 November 2023 Mileage	12/06/2023	153.27
232400843	WEIGECOL000	Weigel, Coleen	9/5/2023-9/29/2023 September 2023 mileage	12/06/2023	84.50
232400843	WEIGECOL000	Weigel, Coleen	10/2/2023-10/31/2023 Mileage reimbursement for October 2023	12/06/2023	104.80
232400844	WIAA 000	WIAA	WIAA Sportsmanship Summit 12-13-23	12/06/2023	150.00
232400845	ZURAWJAS000	Zurawik, Jason	7/1/2023-12/31/2023 Cell Phone	12/06/2023	270.00
232400846	ALPHA C0000	Alpha Controls & Services LLC	NKE - Small Gym unit motor not working and bad bearing on the fan shaft.	12/07/2023	1,133.21
232400846	ALPHA C0000	Alpha Controls & Services LLC	BKE - vfd for AHU 1 went bad. Ordered and installed new vfd.	12/07/2023	4,818.19
232400846	ALPHA C0000	Alpha Controls & Services LLC	RCI - seasonal belt replacement.	12/07/2023	258.11
232400846	ALPHA C0000	Alpha Controls & Services LLC	PVE - installed new hot water valve and actuator.	12/07/2023	166.27
232400846	ALPHA C0000	Alpha Controls & Services LLC	PVE - boiler pm's.	12/07/2023	100.00
232400846	ALPHA C0000	Alpha Controls & Services LLC	RCI - boiler pm's.	12/07/2023	100.00
232400846	ALPHA C0000	Alpha Controls & Services LLC	OHS - Boiler faulted. Boiler 2 was faulted and would not reset. Replaced fuse and it immediately blew - also found the flow switch had shorted - replaced both and boiler came out of fault.	12/07/2023	540.06
232400846	ALPHA C0000	Alpha Controls & Services LLC	Pool - both boilers failed and would not reset. Installed new motor/fan assembly and replaced the	12/07/2023	50.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
			pressure switches and associated tubing.		
232400847	ANDERSHA000	Anderson, Shannon	Eye Exam and Glasses from Eyemart Express for student (Shannon Anderson - paid with personal credit card)	12/07/2023	391.82
232400847	ANDERSHA000	Anderson, Shannon	ASCD Membership Renewal for Shannon Anderson (paid on personal credit card)	12/07/2023	89.00
232400848	BUSKAGER000	Buskager Transportation Compan	Bus 0 Mileage backpay adjustment	12/07/2023	1,237.46
232400849	EWINGALI000	Ewing, Alison	Travel between RCI, HOB and FES for OT Evaluations (82.2 miles @ .655)	12/07/2023	53.84
232400850	FUEL EDU000	Fuel Education LLC	October 2023 Online Curriculum	12/07/2023	1,244.00
232400851	HAMMEJAS000	Hammes, Jasmin	10/1/2023-11/30/2023 Heritage Spanish BKE-PVE mileage	12/07/2023	72.05
232400852	HEARTLAN005	Heartland Business Systems LLC	Online Lithium-Ion UPS Systems	12/07/2023	10,995.20
232400853	INTERSTA002	Interstate Roof Systems Consul	OHS - investigated three leaks - office and between 2 art rooms. Repaired multiple holes and open flashings.	12/07/2023	894.29
232400853	INTERSTA002	Interstate Roof Systems Consul	RCI - investigated leaks in room D122 and C118 - found and repaired several holes and open flashings.	12/07/2023	842.25
232400854	JANESVIL003	Janesville Janitor Services	OHS - contracted cleaning for July.	12/07/2023	10,170.00
232400854	JANESVIL003	Janesville Janitor Services	OMS - contracted cleaning for July.	12/07/2023	12,936.50
232400855	KEMPS LL000	Kemps LLC	Milk Delivery All Schools - Account #53028-0	12/07/2023	2,620.20
232400856	KWIK TRI000	Kwik Trip Inc	Oregon High School Baseball Fundraiser - Acct 0120003173	12/07/2023	9,000.00
232400857	LONE PIN001	Lone Pine Transportation Inc	October Trip Payment	12/07/2023	559.66
232400858	M3 INSUR000	M3 Insurance Solutions Inc	January Installment	12/07/2023	128,913.09
232400859	RATTMHEA000	Rattmann, Heather	11/1/2023-11/30/2023 mileage	12/07/2023	5.90
232400860	STRUSSAM000	Struss, Samantha	Travel between FES and OMS for Math 11/1/23-11/30/23 (136 miles @ .655)	12/07/2023	89.08
Totals for checks					1,455,197.80

Purchasing Card Activities

Billing Cycle: 10/6/23-11/05/23

Billing Date: 11/12/2023

Billing Amount: 210,799.54

Card Reconciler	Description of Purchase	Vendor	Amount
Aaberg Nicole	Sales tax reimbursement. RCI Spec Ed (BW)	Winsorlearning.Com, Bloomington, MN, 55425, US	-2.48
Aaberg Nicole	The Culture Code book for Principal.	Amazon.Com Tp4ha6nw1, Seattle, WA, 98109, US	15.23
Aaberg Nicole	Conference Meal	Py Lou Malnatis - Bro, Brookfield, WI, 53005, US	15.61
Aaberg Nicole	RCI Office Orange construction paper	Amazon.Com Te77c46g0, Seattle, WA, 98109, US	15.88
Aaberg Nicole	RCI Y1 Math (JTH) construction paper.	Amazon.Com Uk8jh85p3, Amzn.Com/Bill, WA, 98109, US	16.53
Aaberg Nicole	RCI Orchestra bowgrip	Amzn Mktp US Te1au5zb0, Amzn.Com/Bill, WA, 98109, US	18.5
Aaberg Nicole	Oversized timer for zen den	Amazon.Com Tp43u05w1, Amzn.Com/Bill, WA, 98109, US	18.99
Aaberg Nicole	AWSA Conference CJO dinner	Py Lou Malnatis - Bro, Brookfield, WI, 53005, US	19
Aaberg Nicole	Dinner during AWSA Conference	Tst Bar Louie - Brook, Brookfield, WI, 53005, US	19.37
Aaberg Nicole	Y2 Math plastic dividers.	Amazon.Com An6xj6nz3, Seattle, WA, 98109, US	21.98
Aaberg Nicole	Wooden dominoes - B. Wanninger - Spec Ed	Amzn Mktp US La95i60w3, Amzn.Com/Bill, WA, 98109, US	23.99
Aaberg Nicole	Y1/Y2 science color cardstock.	Amazon.Com Yd6693zi3, Seattle, WA, 98109, US	29.5
Aaberg Nicole	Advance Learning supplies of sticky pad	Amzn Mktp US Tp7wd3621, Amzn.Com/Bill, WA, 98109, U	29.79
Aaberg Nicole	RCI World Language subscription renewal	Blooket, Middletown, DE, 19709, US	35.88
Aaberg Nicole	Spec Ed Sondag System Notebooks (BW)	Winsorlearning.Com, Bloomington, MN, 55425, US	47.48
Aaberg Nicole	Sheet music for RCI band. Sales tax reimbursed by BB.	J.W. Pepper, Exton, PA, 19341, US	47.7
Aaberg Nicole	Orchestra sheet music. Awaiting sales tax refund.	J.W. Pepper, Exton, PA, 19341, US	52.26
Aaberg Nicole	Repair of Cello for RCI Orchestra	Ward Brodt Music, Fitchburg, WI, 53719, US	57.5
Aaberg Nicole	RCI World Language Gimkit.	Gimkit Pro - 1 Year, Seattle, WA, 98109, US	59.88
Aaberg Nicole	pens, poster boards, stickers and manual pencil sharpeners	Amzn Mktp US Ng6tc0hq3, Amzn.Com/Bill, WA, 98109, US	61.66
Aaberg Nicole	RCI Art-colored pencils	Amzn Mktp US T963r7y20, Seattle, WA, 98109, US	74
Aaberg Nicole	1 Year membership to Education Weekly.	Education Week, Phoenix, AZ, 85072-2022, US	97
Aaberg Nicole	Doc camera for CL (G1)	Amzn Mktp US Te7od4um2, Amzn.Com/Bill, WA, 98109, U	98.49
Aaberg Nicole	RCI Student Services sandbags and ball replacement.	Sp Bavx Resources, Andover, KS, 67002, US	112.31
Aaberg Nicole	RCI Steam supplies of staple remover, ipad stand, tea lights.	Amzn Mktp US Td8rc7f62, Amzn.Com/Bill, WA, 98109, US	118.96
Aaberg Nicole	Rain Pouches for Homecoming/Bethel Horizon trip.	Amzn Mktp US Te4o04wg0, Amzn.Com/Bill, WA, 98109, U	139.99
Aaberg Nicole	Shelving unit for G1 CL and post it sticky easel pad.	Amazon.Com Tp05l7to2, Amzn.Com/Bill, WA, 98109, US	153.42
Aaberg Nicole	RCI Workroom-laminator film	Mybinding.Com, Hillsboro, OR, 97124, US	214.78
Aaberg Nicole	WHPE Phy Ed Conference/Membership- Soule	Paypal Whpe, 4029357733, WI, 54601, US	230
Aaberg Nicole	WHPE Phy Ed Conference/membership- Solheim	Paypal Whpe, 4029357733, WI, 54601, US	230
Aaberg Nicole	3 Tuba Stands	Amzn Mktp US Te94k7c41, Amzn.Com/Bill, WA, 98109, US	254.97

Card Reconciler	Description of Purchase	Vendor	Amount
Aaberg Nicole	RCI Art Supplies of paint.	Amazon.Com V80q63el3, Amzn.Com/Bill, WA, 98109, US	258.73
Aaberg Nicole	RCI Staff PD day breakfast.	Panera Bread #601552 O, 608-441-8883, WI, 53711, US	271.26
Aaberg Nicole	10E250 310 240000 000 501528	Hilton Garden Inn, Brookfield, WI, 53005, US	288
Aaberg Nicole	RCI Snacks for students in need	Amzn Mktp US 946cp9qm3, Amzn.Com/Bill, WA, 98109, U	311.56
Aaberg Nicole	crayons, markers, clay supplies and pencil sharpeners.	Amzn Mktp US T96mq65p1, Seattle, WA, 98109, US	457.61
Aaberg Nicole	RCI Conference for Counselors Abbey Krenz & Holly Kortemeier	Wsca, Waunakee, WI, 53597, US	660
Aaberg Nicole	New cello for RCI Orchestra.	Ward Brodt Music, Fitchburg, WI, 53719, US	779
Anderson Andrea	Light breakfast- New Educator monthly meeting	Wal-Mart #1176, Stoughton, WI, 53589, US	94.27
Anthony Jenna	Special Diet foods	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	6
Anthony Jenna	Special Diet Foods	Wal-Mart #1176, Stoughton, WI, 53589, US	23.52
Anthony Jenna	Dawn dish soap for kitchens	Amazon.Com Vb9k60c93, Amzn.Com/Bill, WA, 98109, US	29.32
Anthony Jenna	Food for students	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	49.61
Anthony Jenna	Hotel - School Nutrition Association Conference	Glacier Canyon Llc, Wisconsin Del, WI, 53965, US	138.95
Anthony Jenna	Registration fee-School Nutrition Association Conference	School Nutrition Assoc, 920-5605630, WI, 54136, US	145
Barnidge Melani	Brother Badge Rolls	Amazon.Com Xp7q78db3, Amzn.Com/Bill, WA, 98109, US	200.97
Beaty Jillian	Refreshments for meeting	Wal-Mart #1176, Stoughton, WI, 53589, US	12.84
Beaty Jillian	Pet Care Vet Science Labs	Wm Supercenter #1305, Janesville, WI, 53546, US	25.62
Beaty Jillian	FFA Meeting Refreshments	Wal-Mart #1305, Janesville, WI, 53546, US	82.25
Beaty Jillian	FFA jacket order	National Ffa Organizat, Indianapolis, IN, 46278, US	85
Beaty Jillian	Indianapolis Zoo tour- National Convention	Indianapolis Zoo (Webs, 317-630-2001, IN, 46222, US	142
Beaty Jillian	FFA Convention hotels	Homewood Suites Keysto, Indianapolis, IN, 46240, US	217.35
Beaty Jillian	FFA Jackets	National Ffa Organizat, Indianapolis, IN, 46278, US	405
Beaty Jillian	Food for America shirts	In The Shop Screen Pr, 608-8381062, WI, 53558-8701, US	554.47
Bechen Erin	Mirror Return (Sizing) - Emily Holt	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-31.18
Bechen Erin	Fink - Number Counting Line	Amazon.Com Td0zg74c0, Amzn.Com/Bill, WA, 98109, US	7.2
Bechen Erin	Kelly Manzeck - Math Dots	Amzn Mktp US Te3yp4dj2, Amzn.Com/Bill, WA, 98109, US	9.99
Bechen Erin	Sensory Necklaces for OHS Student - Musser	Amzn Mktp US Cu6748ku3, Amzn.Com/Bill, WA, 98109, US	10.69
Bechen Erin	National Geography Kids - Koch	Amazon.Com 1c21l8yu3, Seattle, WA, 98109, US	13.59
Bechen Erin	iPad Case for Student - Bortz BKE	Amzn Mktp US 0g7e40mi3, Amzn.Com/Bill, WA, 98109, US	13.98
Bechen Erin	Kuehl - Halloween Book, Color by Number Book	Amazon.Com T95o12ri1, Seattle, WA, 98109, US	15.03
Bechen Erin	Teachers Pay Teachers Acct Funds - Kelly Manzeck	Teacherspayteachers.Co, 6465880910, NY, 10003, US	15.83
Bechen Erin	Aquaphor for Student - NKE - Holt	Amazon.Com Tp9qz0201, Amzn.Com/Bill, WA, 98109, US	18.84
Bechen Erin	Tempera Paint Pens - Marcin	Amazon.Com J90ok3jx3, Seattle, WA, 98109, US	19
Bechen Erin	Snacks for OMS Student - Beef Jerky - Dahl	Amazon.Com Df6ya9fx3, Amzn.Com/Bill, WA, 98109, US	19.4
Bechen Erin	Kelly B - Chewies	Amzn Mktp US Tp6l952y0, Seattle, WA, 98109, US	20.97
Bechen Erin	Fink - Theraputty	Amzn Mktp US Te8i17qi0, Amzn.Com/Bill, WA, 98109, US	29.11
Bechen Erin	Lisa H - Portable Desk	Amazon.Com Te9fy5yl2, Seattle, WA, 98109, US	29.99
Bechen Erin	Paraprofessional's Handbook for Effective Support in Inclusive	Brookes Publishing, Towson, MD, 21204, US	43.45

Card Reconciler	Description of Purchase	Vendor	Amount
Bechen Erin	Ark Therapy - Vibrating Chew Tool - Buhrow	Ark Therapeutic, 8034389779, SC, 29229, US	44.99
Bechen Erin	10 Academic Planners for OHS	School Datebooks, Lafayette, IN, 47909, US	45.79
Bechen Erin	Jessica Sime - Laminator, Sheets, Book Ends	Amzn Mktp US Te0o073h1, Amzn.Com/Bill, WA, 98109, US	48.93
Bechen Erin	Bridges Subscription for Monica Leikness	Bridges Learning Syste, West Linn, OR, 97068, US	49
Bechen Erin	Bridges Subscription - Leikness	Bridges Learning Syste, West Linn, OR, 97068, US	49
Bechen Erin	Bridges Subscription - Baden	Bridges Learning Syste, West Linn, OR, 97068, US	49
Bechen Erin	Lisa Hogue - Chair, Gel Pens, Whiteboard Tape	Amzn Mktp US Tp12m7fl2, Seattle, WA, 98109, US	62.29
Bechen Erin	Lora K - Diamond Painting and Bins	Amzn Mktp US T92y41rz1, Seattle, WA, 98109, US	66.99
Bechen Erin	UFLI Foundations Manual - Jagdfeld	Ventris Learning, Sun Prairie, WI, 53590, US	90
Bechen Erin	NeeDoh Fidgets, Stylus Pen, Fidgets, Whiteboard Tape	Amzn Mktp US K25lw7wz3, Amzn.Com/Bill, WA, 98109, US	92.94
Bechen Erin	Inclusion Rules for Maria Rach	Inclusion Rules, Oak Park, IL, 60301, US	99
Bechen Erin	Markers, Books, Game, Finger Lights, Pencils, Magnetic Balls	Amzn Mktp US Te1zs87q2, Amzn.Com/Bill, WA, 98109, US	141.37
Bechen Erin	Symbolstix Subscription for Kelsey Offerman	N2y Llc, 419-4339800, OH, 44839, US	174.99
Bechen Erin	Candace Membership - CPI	Crisis Prevention Inst, 8005588976, WI, 53224, US	200
Bechen Erin	WIAT-4 for OMS (Oshiro)	Awl Pearson Education, Prsoncs.Com, NJ, 07458, US	217.51
Bechen Erin	Social Thinking Materials SEL Curriculum - Sara Fahey	Think Social Publishin, 408-5578595, CA, 95050, US	392.5
Bechen Erin	Julia Laube - BASC-3 x 125	Awl Pearson Education, Prsoncs.Com, NJ, 07458, US	437.5
Bechen Erin	Educating the Whole Child Conference - Candace, Nicole, Maria	Cesa #11, Turtle Lake, WI, 54889, US	885
Black Kay	sheet music	J.W. Pepper, Exton, PA, 19341, US	36.9
Black Kay	cello method books	Ward Brodt Music, Fitchburg, WI, 53719, US	44.97
Black Kay	bow exchange/rehair	Sq Taft Violins, Gosq.Com, WI, 53572, US	334
Boland Mark	O rings faucet, Sink plunger	Dorn True Value Oregon, Oregon, WI, 53575, US	7.07
Boland Mark	Gaa Gaa pit playground T handle Allen wrench sets	Menards Monona Wi, Monona, WI, 53716, US	86.56
Boland Mark	bathroom mirrors 100 coat hooks	Decker Equip School Fi, Vassar, MI, 48768-9504, US	790.35
Breitbach Kelly	Sales Tax Credi Conference Hotel	The Osthoff Resort, Elkhart Lake, WI, 53020, US	-40.8
Breitbach Kelly	Plastic storage bags to hold change in deposit bags	Wal-Mart #1176, Stoughton, WI, 53589, US	6.34
Breitbach Kelly	SurveyMonkey Subscription Renewal - October 2023	Smk Surveymonkey.Com, Palo Alto, CA, 94301, US	25
Breitbach Kelly	(2)1x6 pine for new coat hooks in hallway	Stoughton Lumber Co, Stoughton, WI, 53589, US	25.5
Breitbach Kelly	Monthly environmental house monitoring fee - October 2023	Simplisafe, 888-957-4675, MA, 02108, US	29.99
Breitbach Kelly	CO2 monthly cylinder rental charge for pool; dated 9/30/23	Badger Welding Supplie, Madison, WI, 53703, US	30
Breitbach Kelly	Administrator Mifis 9/11/23-10/10/23	Vzwrlls Apocc Visb, 800-922-0204, FL, 32746, US	63.22
Breitbach Kelly	RCI Health Office; rental fees and supplies	Premium Waters Inc, Minneapolis, MN, 55413, US	69.93
Breitbach Kelly	Water Cooler Rental and Supplies - DO	Premium Waters Inc, Minneapolis, MN, 55413, US	72.43
Breitbach Kelly	CO2 for Pool - Order date 10/25/23	Badger Welding Supplie, Madison, WI, 53703, US	107.6
Breitbach Kelly	CO2 for Pool - Order date 10/12/23	Badger Welding Supplie, Madison, WI, 53703, US	107.6
Breitbach Kelly	Repair and grease latches on the liftgate on van	Madison Truck Equipmen, Madison, WI, 53716, US	199.99
Breitbach Kelly	Covid Mifis 8/22/23-9/21/23 (16 active devices)	Vzwrlls My Vz Vb P, 800-922-0204, FL, 32746, US	240.04
Breitbach Kelly	WASBO Conference Hotel - Osthoff Resort - 10/4-10/5/23	The Osthoff Resort, Elkhart Lake, WI, 53020, US	312.8

Card Reconciler	Description of Purchase	Vendor	Amount
Breitbach Kelly	Rental of portable toilets - Food For America	Buckys, 608-8353459, WI, 53575, US	400
Breitbach Kelly	Bus Tablets 8/22/23-9/21/23	Uscell Recurring, Chicago, IL, 60631, US	1,081.80
Breitbach Kelly	Cell Phones, Mifis and Bus Phones 8/22-9/21/23	Uscell Recurring, Chicago, IL, 60631, US	1,088.49
Breitbach Kelly	Emergency Management Subscription 8/1/2023-7/31/2024	Navigate360 Internet, 330-661-0106, OH, 44286, US	9,640.80
Brisack Michele	Refund on damaged package	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-20.98
Brisack Michele	Schrimpf Legacy Curriculum	Amazon.Com Tp60t3qy1, Seattle, WA, 98109, US	13.99
Brisack Michele	ELA Materials	Amzn Mktp US Td33c9fu0, Amzn.Com/Bill, WA, 98109, US	14.26
Brisack Michele	Lofgren OMS RCI	Amazon.Com E53uz0el3, Seattle, WA, 98109, US	14.95
Brisack Michele	Mentor supplies	Amazon.Com Tj9b08w53, Seattle, WA, 98109, US	16.99
Brisack Michele	ELA K Recommended Hammes	Amazon.Com L971s8ts3, Seattle, WA, 98109, US	17.98
Brisack Michele	Mentor Supplies	Amazon.Com Tp2ks8n81, Amzn.Com/Bill, WA, 98109, US	20.98
Brisack Michele	AI subscription	Paddle.Net Eduaide.Ai, Astoria, NY, 11105, US	25
Brisack Michele	Personal expense by mistake; reimburse District already	Walgreens #1159, Verona, WI, 53593, US	27.87
Brisack Michele	Building and Grounds Purchase	Amazon.Com Te3i14j51, Amzn.Com/Bill, WA, 98109, US	28.99
Brisack Michele	Schrimpf Legacy Curriculum	Amazon.Com Tp3147k31, Seattle, WA, 98109, US	29.97
Brisack Michele	Math Subscription Oct	Mathematicallyminded, Orofino, ID, 83544, US	39
Brisack Michele	ELA Materials	Amazon.Com Td8601oj0, Amzn.Com/Bill, WA, 98109, US	39.04
Brisack Michele	JT Computer Software	Paddle.Net Macpaw.Com, Astoria, NY, 11105, US	39.95
Brisack Michele	Coach Bk Hedstrom	Amazon.Com Te2z82gp1, Amzn.Com/Bill, WA, 98109, US	39.95
Brisack Michele	Book Study PD Bks	Amazon.Com Tp1m77mv1, Seattle, WA, 98109, US	47.42
Brisack Michele	Conference on Act 20-by Uw parkside- should be paid by LSA	Univ Of Wisconsin Pksi, Scottsdale, AZ, 06511, US	53
Brisack Michele	Hammes ELA Bks	Amazon.Com Te9i92m30, Seattle, WA, 98109, US	59.97
Brisack Michele	JT PD Aspiring Superintendents Wkshp	Awsa, 608-2410300, WI, 53704, US	121
Brisack Michele	Sonday 1 workbooks PVE	Winsorlearning.Com, Bloomington, MN, 55425, US	203.5
Brisack Michele	EL walkthrough online training- should be paid by LSA	Paypal El Educat, 4029357733, NY, 10001, US	250
Brisack Michele	Building and Grounds Purchase	Amazon.Com Te02l5u92, Amzn.Com/Bill, WA, 98109, US	266.97
Brisack Michele	Sonday 2 for S Ashmore/A DeNure	Winsorlearning.Com, Bloomington, MN, 55425, US	545.6
Brisack Michele	NKE Lexia Core5 20 Licenses	Lexia Learning Sys Llc, Concord, MA, 01742, US	771.91
Brisack Michele	Sonday 2 readers NKE BKE PVE	Winsorlearning.Com, Bloomington, MN, 55425, US	1,633.50
Brisack Michele	ASCD Memberships	Ascd, Alexandria, VA, 22311, US	1,795.00
Brisack Michele	Environmental Education RCI	Sq Bethel Horizons, Gosq.Com, WI, 53703, US	3,500.00
Buyarski Lynn	Milk - Parent conference meals	Kwik Trip 95300009530, Madison, WI, 53717-0000, US	2.29
Buyarski Lynn	Groceries	Kwik Trip 30200003020, Oregon, WI, 53575-0000, US	3.49
Buyarski Lynn	Groceries	Metcalfe Markets, Madison, WI, 53717, US	8.49
Buyarski Lynn	Eggs	Kwik Trip 30200003020, Oregon, WI, 53575-0000, US	13.52
Buyarski Lynn	Butter and eggs	Kwik Trip 95300009530, Madison, WI, 53717-0000, US	13.74
Buyarski Lynn	Cake flour	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	15.16
Buyarski Lynn	Pork - parent conference meal	Metcalfe Markets, Madison, WI, 53717, US	15.61

Card Reconciler	Description of Purchase	Vendor	Amount
Buyarski Lynn	Dishwasher detergent	Amzn Mktp US Te6zd3451, Amzn.Com/Bill, WA, 98109, US	18.99
Buyarski Lynn	Groceries	Kwik Trip 95300009530, Madison, WI, 53717-0000, US	19.22
Buyarski Lynn	Membership Dues	Fccla, Herndon, VA, 20171, US	20
Buyarski Lynn	Groceries - Parent Conference Meals	Kwik Trip 95300009530, Madison, WI, 53717-0000, US	23.33
Buyarski Lynn	Parent conference meals - groceries	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	25.35
Buyarski Lynn	Butter, eggs	Kwik Trip 95300009530, Madison, WI, 53717-0000, US	25.9
Buyarski Lynn	Groceries - Parent Conference Meals	Kwik Trip 95300009530, Madison, WI, 53717-0000, US	29.8
Buyarski Lynn	Groceries/Supplies Parent Conference Meals	Gfs Store #1939, Madison, WI, 53719, US	34.77
Buyarski Lynn	Hamburger buns Parent conference meals	Sq Fosdal Home Bakery, Stoughton, WI, 53589, US	48
Buyarski Lynn	Groceries Parent Conference Meals	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	60.97
Buyarski Lynn	Chicken	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	86.42
Buyarski Lynn	Groceries parent conference meals	Metcalfe Markets, Madison, WI, 53717, US	86.7
Buyarski Lynn	HOSA Membership Dues	Hosa, Inc., 9728740062, TX, 76092, US	104.7
Buyarski Lynn	Groceries	Metcalfe Markets, Madison, WI, 53717, US	114.72
Buyarski Lynn	Groceries/supplies parent conference meals	Gfs Store #1939, Madison, WI, 53719, US	115.27
Buyarski Lynn	Groceries parent conference meals	Metcalfe Markets, Madison, WI, 53717, US	176.08
Buyarski Lynn	Supplies parent conference meals	Amzn Mktp US Te75o03q1, Amzn.Com/Bill, WA, 98109, US	188.22
Buyarski Lynn	Membership Dues	Fccla, Herndon, VA, 20171, US	520
Christensen Lisa	special ed license for Marnie Schuler	Dpi Educator Licensing, Madison, WI, 53703, US	100
Christensen Lisa	accidentally used the wrong card.....a check has been given to A/P for the	Uwh HI Mychart, Middleton, WI, 53562-5531, US	525
Chung Solim	Refund for parade ponchos	Amzn Mktp Us, Seattle, WA, 98109, US	-175.99
Chung Solim	Refund for SLATE conference because Velvet Holmes is helping in Make	Wisconsin Foundation F, Madison, WI, 53704, US	-99
Chung Solim	Refund for duplicate order	J.W. Pepper, Exton, PA, 19341, US	-45
Chung Solim	Refund for parade rod	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-23.75
Chung Solim	Refund for flip chart hooks	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-18.44
Chung Solim	Bananas for students	Kwik Trip 30200003020, Oregon, WI, 53575, US	3.1
Chung Solim	Bananas for students	Kwik Trip 73100007310, Oregon, WI, 53575, US	3.91
Chung Solim	Bananas for students	Kwik Trip 11600011668, Fitchburg, WI, 53711-0000, US	3.93
Chung Solim	Bananas for students	Kwik Trip 30200003020, Oregon, WI, 53575, US	5.15
Chung Solim	EL food coloring for kinder	Amazon.Com V09p50d83, Amzn.Com/Bill, WA, 98109, US	9.56
Chung Solim	5th: sticky index tabs	Amzn Mktp US 0j4zb8hl3, Amzn.Com/Bill, WA, 98109, US	9.99
Chung Solim	Book Fair books for SPARK students	Scholastic Book Fairs, Lake Mary, FL, 32746, US	9.99
Chung Solim	Book for instructional coach	Amazon.Com Td42n7422, Seattle, WA, 98109, US	10.77
Chung Solim	Materials for parade banner	Amzn Mktp US Te1z90cc1, Seattle, WA, 98109, US	10.9
Chung Solim	Calming strips for desks	Amzn Mktp US Sh11d29x3, Amzn.Com/Bill, WA, 98109, US	10.99
Chung Solim	Wiggly eyes for art	Amzn Mktp US 1b13i3bx3, Amzn.Com/Bill, WA, 98109, US	12.99
Chung Solim	5th- giant dice	Amzn Mktp US Tp88s9uj2, Amzn.Com/Bill, WA, 98109, US	13.99
Chung Solim	Restaurant ERROR: they charged bill (without tip) twice. Refund is in a s	Py Lou Malnatis - Bro, Brookfield, WI, 53005, US	14.35

Card Reconciler	Description of Purchase	Vendor	Amount
Chung Solim	EL thermometers for kinder	Amazon.Com Yw1865yu3, Amzn.Com/Bill, WA, 98109, US	14.84
Chung Solim	3rd- timers	Amzn Mktp US Te7528bc0, Amzn.Com/Bill, WA, 98109, US	16.72
Chung Solim	AWSA conf: food	Py Lou Malnatis - Bro, Brookfield, WI, 53005, US	17.35
Chung Solim	AWSA conf: food	Tst Bar Louie - Brook, Brookfield, WI, 53005, US	17.44
Chung Solim	3rd-flip chart hooks	Amzn Mktp US T97p03571, Amzn.Com/Bill, WA, 98109, US	18.44
Chung Solim	AWSA conference: food	Tst Bar Louie - Brook, Brookfield, WI, 53005, US	19.68
Chung Solim	PE football kicking tees	Amzn Mktp US Vi29w0tk3, Amzn.Com/Bill, WA, 98109, US	19.79
Chung Solim	Postcards for student correspondence	Amzn Mktp US Tp45t3cb1, Amzn.Com/Bill, WA, 98109, US	19.79
Chung Solim	EL potting soil for kinder	Amazon.Com Zm4xq1163, Amzn.Com/Bill, WA, 98109, US	21.98
Chung Solim	2nd-pocket chart for classroom	Amzn Mktp US Tp85h3k80, Amzn.Com/Bill, WA, 98109, US	23.73
Chung Solim	Book Fair books for SPARK students	Scholastic Book Fairs, Lake Mary, FL, 32746, US	23.98
Chung Solim	Book Fair books for SPARK students	Scholastic Book Fairs, Lake Mary, FL, 32746, US	25.98
Chung Solim	3rdB-address labels	Amazon.Com 9r12q6m53, Seattle, WA, 98109, US	27.99
Chung Solim	Book Fair books for SPARK students	Scholastic Book Fairs, Lake Mary, FL, 32746, US	28.97
Chung Solim	Organizing drawer for 2nd gr classroom	Michaels #9490, 800-642-4235, TX, 75063, US	29.74
Chung Solim	Materials for 2nd gr science; grocery items for family in need	Wal-Mart #3857, Monona, WI, 53713, US	32.85
Chung Solim	3rd- Timers	Amzn Mktp US Te97z9qh2, Amzn.Com/Bill, WA, 98109, US	35.52
Chung Solim	Art classroom pastels	Amazon.Com T582f1ud0, Amzn.Com/Bill, WA, 98109, US	39.6
Chung Solim	Books for leadership	Amazon.Com Tp4ce74f2, Seattle, WA, 98109, US	40.26
Chung Solim	Workroom quart zip bags	Amzn Mktp US Tp6xs7wo2, Amzn.Com/Bill, WA, 98109, US	41.51
Chung Solim	Binder clips	Amazon.Com O90bh1k13, Amzn.Com/Bill, WA, 98109, US	41.98
Chung Solim	EL printer paper	Amazon.Com M17c13823, Seattle, WA, 98109, US	44.99
Chung Solim	Band sheet music	J.W. Pepper, Exton, PA, 19341, US	45
Chung Solim	Postcard postage	Usps.Com Stamp Flmnt S, 800-7826724, MO, 64161, US	51
Chung Solim	Vis-a-vis markers for workroom	Amzn Mktp US 2e19p0vl3, Seattle, WA, 98109, US	53.23
Chung Solim	Band supplies; instrument oils, tuba mouth piece pouch	Sweetwater Sound, 2604328176, IN, 46818, US	55.71
Chung Solim	Groceries for family in need	Walmart.Com, Walmart.Com, AR, 72716, US	59.9
Chung Solim	Band instrument repair	Ward Brodt Music, Fitchburg, WI, 53719, US	60
Chung Solim	Recess balls	Amazon.Com l85so5hl3, Amzn.Com/Bill, WA, 98109, US	64.47
Chung Solim	Laminating rolls	Amazon.Com Tp4of92c1, Amzn.Com/Bill, WA, 98109, US	74.95
Chung Solim	Book Fair books for SPARK students	Scholastic Book Fairs, Lake Mary, FL, 32746, US	88.92
Chung Solim	Book Fair books for students via sponsorship	Scholastic Book Fairs, Lake Mary, FL, 32746, US	110.67
Chung Solim	1st Gr - laminating pouches, sheet protectors, desk organizer	Amzn Mktp US Om8v81643, Amzn.Com/Bill, WA, 98109, U	114.52
Chung Solim	Laminating rolls for EL	School Specialty Ecomm, 888-388-3224, WI, 54942, US	140.12
Chung Solim	Easel pads, construction paper	School Specialty Ecomm, 888-388-3224, WI, 54942, US	146.88
Chung Solim	Parent/teacher conference dinner for staff	Pizza Hut 040683, Madison, WI, 53711, US	169.83
Chung Solim	Parade ponchos	Amzn Mktp US Te9id3iz0, Seattle, WA, 98109, US	175.99
Chung Solim	4th grade field trip fee	Madison Symphony Orche, Madison, WI, 53703, US	236

Card Reconciler	Description of Purchase	Vendor	Amount
Chung Solim	AWSA conf: lodging	Hilton Garden Inn, Brookfield, WI, 53005, US	288
Chung Solim	2nd grade field trip deposit	Olbrich Botanical Soci, Madison, WI, 53704, US	310.05
Curkovic John	Classroom Supplies	Amzn Mktp US Tp2nw85y1, Amzn.Com/Bill, WA, 98109, US	18.98
Curkovic John	Classroom Supplies	Amzn Mktp US Tp4v16y72, Amzn.Com/Bill, WA, 98109, US	79.98
D'Amelio Anna	Dochub subscription	Dochub.Com/Bill, Brookline, MA, 02445, US	59.88
D'Amelio Anna	Registration for virtual ACTE conference	Association For Career, 7036833111, VA, 22314, US	300
Ducett Michael	Ribbon for props for play	Amazon.Com Tp4gm0d01, Amzn.Com/Bill, WA, 98109, US	1.97
Ducett Michael	Brown Paper for props	Amzn Mktp US Fn20s3in3, Amzn.Com/Bill, WA, 98109, US	6.99
Ducett Michael	LED bulbs for Fall Play	Amzn Mktp US Te9bf47a0, Amzn.Com/Bill, WA, 98109, US	9.98
Ducett Michael	Ornaments for theater camp	Amzn Mktp US Tp9f16yn2, Amzn.Com/Bill, WA, 98109, US	12.99
Ducett Michael	Hangers for costumes for fall play	Amzn Mktp US Td2fd24a1, Amzn.Com/Bill, WA, 98109, US	19.59
Ducett Michael	Prop for OHS play	Amzn Mktp US 4z7v837c3, Amzn.Com/Bill, WA, 98109, US	21.98
Ducett Michael	Prop supplies for OHS play	Dorn True Value Oregon, Oregon, WI, 53575, US	22.99
Ducett Michael	Lumber for OHS play	Stoughton Lumber Co, Stoughton, WI, 53589, US	23.31
Ducett Michael	Prop for fall play	Amzn Mktp US Tp8sc6mx1, Amzn.Com/Bill, WA, 98109, US	24.72
Ducett Michael	Fabric and snaps for costumes for fall play	Amzn Mktp US Tp1ju00b1, Seattle, WA, 98109, US	26.68
Ducett Michael	Prop for OHS play	Vistaprint, 8662074955, MA, 02451, US	27.6
Ducett Michael	Prop supplies for OHS play	Joann Stores #2086, Madison, WI, 53719, US	29.56
Ducett Michael	Props supplies for OHS play	Dorn True Value Oregon, Oregon, WI, 53575, US	33.96
Ducett Michael	Coffee and Donuts for Costume Crew	Sq Kickback Cafe, Oregon, WI, 53575, US	34.5
Ducett Michael	Hangers for costumes for fall play	Amzn Mktp US Te8ls29k2, Amzn.Com/Bill, WA, 98109, US	35.18
Ducett Michael	Prop supplies for OHS play	Dorn True Value Oregon, Oregon, WI, 53575, US	40.45
Ducett Michael	Saw horses for OHS play	Stoughton Lumber Co, Stoughton, WI, 53589, US	44.99
Ducett Michael	Set supplies for OHS play	Dorn True Value Oregon, Oregon, WI, 53575, US	45.72
Ducett Michael	Fabric and supplies for OHS play	Joann Stores #2086, Madison, WI, 53719, US	53.31
Ducett Michael	Stools for OHS play	Walmart.Com, Walmart.Com, AR, 72716, US	68.58
Ducett Michael	Costumes for fall play	Amzn Mktp US 1a32e9gt3, Amzn.Com/Bill, WA, 98109, US	72.07
Ducett Michael	Set supplies for OHS play	Dorn True Value Oregon, Oregon, WI, 53575, US	84.44
Ducett Michael	Lumber for OHS play	Stoughton Lumber Co, Stoughton, WI, 53589, US	100.31
Ducett Michael	Supplies for set for OHS fall play	Amzn Mktp US Tp5eq9081, Amzn.Com/Bill, WA, 98109, US	124.66
Ducett Michael	Mote subscription for OHS English Dept	Mote Mote Support@mot, San Francisco, CA, 94104, US	156
Ducett Michael	Cover for OHS play program	Vistaprint, 8662074955, MA, 02451, US	182.92
Ducett Michael	Paint and supplies for OHS play	Dorn True Value Oregon, Oregon, WI, 53575, US	243.18
Ducett Michael	Set supplies for OHS play	Menards Monona Wi, Monona, WI, 53716, US	377.9
Ducett Michael	Backdrop Rental	C.H. Stewart Backdrops, North Andover, MA, 01845, US	485
Ducett Michael	Costume rental for OHS play	Norcostco, Minneapolis, MN, 55426, US	838.02
Dyer Jeffrey	Refund of tax	Independent Publishers, Chicago, IL, 60610, US	-2.07
Dyer Jeffrey	Students' meals at Milwaukee Public Market	Mp On Wheels, Milwaukee, WI, 53202, US	14.8

Card Reconciler	Description of Purchase	Vendor	Amount
Dyer Jeffrey	Students' meals at Milwaukee Public Market	Mp On Wheels, Milwaukee, WI, 53202, US	28.34
Dyer Jeffrey	WAFLT Fall Conference Registration	Wisc Assoc For Languag, 414-349-8199, WI, 53214, US	35
Dyer Jeffrey	Students' meals while visiting Chicago	Portillos Hot Dogs #40, Chicago, IL, 60654, US	41.79
Dyer Jeffrey	Supplies	Party City 518, Madison, WI, 53717, US	42
Dyer Jeffrey	Tickets for Mining Museum in Platteville	Sq The Mining & Rollo, Platteville, WI, 53818, US	108
Dyer Jeffrey	Ice cream	Uw Madison Wisc Union, Madison, WI, 53706-1419, US	112.89
Dyer Jeffrey	Black Gavel Plaque	Hit Trophy, Inc., 4194455356, OH, 43502, US	122.05
Dyer Jeffrey	Meals	Nicks Inc., Madison, WI, 53703, US	124.45
Dyer Jeffrey	Tickets for Milwaukee Art Museum	Fsp Milwaukee Art Muse, Milwaukee, WI, 53202, US	130
Dyer Jeffrey	Tickets to America's Black Holocaust Museum	Americasblackholocaus, Milwaukee, WI, 53202, US	172
Dyer Jeffrey	Students' meals	Pizza Pit - Oregon, Oregon, WI, 53575, US	203.94
Dyer Jeffrey	Bowling at Oregon Bowl	Oregon Bowl, Oregon, WI, 53575, US	272.48
Dyer Jeffrey	Tickets to the Chicago History Museum in Chicago	Chicago History Museum, Chicago, IL, 60614, US	366
Dyer Jeffrey	Conference registration	American Council On Th, 7038942900, VA, 22314, US	425
Dyer Jeffrey	Tickets for Harley-Davidson Museum in Milwaukee	H-D Museum, Milwaukee, WI, 53201, US	468
Dyer Jeffrey	Tickets to the Skydeck in Chicago	Skydeck Chicago, Chicago, IL, 60606, US	788
Dyer Jeffrey	Tickets for Architectural Cruise in Chicago	Chicago Line Cruises R, Chicago, IL, 60611, US	902.52
Dyer Jeffrey	Student meals at Giordano's in Chicago	Giordanos On Jackson, Chicago, IL, 60606, US	1,351.03
Ehrlich Jennifer	supplies for AP Biology	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	22.6
Ehrlich Jennifer	supplies for OHS Science	Wal-Mart #2335, Madison, WI, 53714, US	78.58
Ehrlich Jennifer	OHS Physics; wet/dry vac	Dorn True Value Oregon, Oregon, WI, 53575, US	141.99
Eithun Jennifer	buffer solution	Flinn Scientific Inc, 800-452-1261, IL, 60510, US	12.63
Eithun Jennifer	pilot refills	Amzn Mktp US G923w4993, Amzn.Com/Bill, WA, 98109, U	13.1
Eithun Jennifer	classroom library books	Amazon.Com Gw8ru2fg3, Amzn.Com/Bill, WA, 98109, US	14.29
Eithun Jennifer	staff supplies; Elmers glue	Amazon.Com 224j42td3, Amzn.Com/Bill, WA, 98109, US	14.97
Eithun Jennifer	buffer solutions	Flinn Scientific Inc, 800-452-1261, IL, 60510, US	17.63
Eithun Jennifer	customized signature stamp	Amzn Mktp US Te35r8z41, Amzn.Com/Bill, WA, 98109, US	17.99
Eithun Jennifer	plates and utensils	Amzn Mktp US Te9kf5oh1, Amzn.Com/Bill, WA, 98109, US	22.73
Eithun Jennifer	binding combs	Amazon.Com Te3y21oo1, Seattle, WA, 98109, US	22.74
Eithun Jennifer	classroom supplies - whiteboard marker refills	Amzn Mktp US 970jo5393, Amzn.Com/Bill, WA, 98109, US	24.25
Eithun Jennifer	classroom highlighters	Amzn Mktp US T34ii1ix3, Amzn.Com/Bill, WA, 98109, US	24.99
Eithun Jennifer	cups	Amzn Mktp US Lv4fq1o73, Amzn.Com/Bill, WA, 98109, US	25.49
Eithun Jennifer	copy of American Visions (Wiegman)	Amazon.Com Pl2zg9zp3, Amzn.Com/Bill, WA, 98109, US	32.5
Eithun Jennifer	stickers/paper clips	Amzn Mktp US Dl3sr9rs3, Amzn.Com/Bill, WA, 98109, US	34.97
Eithun Jennifer	staff supplies	Staples, 877-8267755, MI, 48375, US	35.65
Eithun Jennifer	refreshments for families attending P/T conferences	Walmart.Com, Walmart.Com, AR, 72716, US	35.76
Eithun Jennifer	refreshments for families attending P/T conferences	Walmart.Com 8009666546, Bentonville, AR, 72716, US	35.76
Eithun Jennifer	staff supplies	Staples, 877-8267755, MI, 48375, US	37.31

Card Reconciler	Description of Purchase	Vendor	Amount
Eithun Jennifer	staff supplies	Staples, 877-8267755, MI, 48375, US	37.65
Eithun Jennifer	snacks for families attending parent/teacher conferences	Walmart.Com 8009666546, Bentonville, AR, 72716, US	38.74
Eithun Jennifer	stickers, printable tabs etc.	Amazon.Com Vr0km6cw3, Seattle, WA, 98109, US	39.87
Eithun Jennifer	ACTFL Foreign Language membership fee (Krenz)	Actfl, Alexandria, VA, 22314, US	45
Eithun Jennifer	ACTFL Foreign Language membership fee (Halverson)	Actfl, Alexandria, VA, 22314, US	45
Eithun Jennifer	ACTFL Foreign Language membership (Lenters)	Actfl, Alexandria, VA, 22314, US	45
Eithun Jennifer	ACTFL Foreign Language membership fee (Werner)	Actfl, Alexandria, VA, 22314, US	45
Eithun Jennifer	cake	Sq Chocolate Shoppe I, Fitchburg, WI, 53711, US	47.48
Eithun Jennifer	staff supplies	Odp Bus Sol Llc# 10686, Itasca, IL, 60143, US	52.74
Eithun Jennifer	1 year subscription (Ziehr)	Gimkit Pro - 1 Year, Seattle, WA, 98109, US	59.88
Eithun Jennifer	file organizer boxes (for Fandrey)	Amzn Mktp US Te2t79ek2, Amzn.Com/Bill, WA, 98109, US	59.95
Eithun Jennifer	black paper roll for Hoco dance decorations	Staples, 877-8267755, MI, 48375, US	65.67
Eithun Jennifer	staff supplies	Amazon.Com Te9tj13p1, Amzn.Com/Bill, WA, 98109, US	66.24
Eithun Jennifer	snacks/water for staff meetings	Walmart.Com, 800-966-6546, AR, 72716, US	71.1
Eithun Jennifer	staff supplies; scissors, markers, index cards, staplers	Staples, 877-8267755, MI, 48375, US	75.73
Eithun Jennifer	student admission fees at WI Historical Society (field trip)	At Wihistsocticketing, Madison, WI, 53706, US	90
Eithun Jennifer	snacks, H2O, plates	Walmart.Com, 800-966-6546, AR, 72716, US	95.46
Eithun Jennifer	monitor replaced (broken by student who paid the fine in I.C.)	Amazon.Com Tp36t65j2, Amzn.Com/Bill, WA, 98109, US	99.48
Eithun Jennifer	sheet protectors, white board cleaner, lamination refill	Odp Bus Sol Llc# 10686, Itasca, IL, 60143, US	114.48
Eithun Jennifer	staff supplies	Amzn Mktp US Tp11s9hq1, Amzn.Com/Bill, WA, 98109, US	118.26
Eithun Jennifer	markers, post it notes, tab inserts, pocket calculators	Amzn Mktp US 3d4fg1la3, Amzn.Com/Bill, WA, 98109, US	132.72
Eithun Jennifer	5 lbs. of coffee	Sq Kickback Cafe, Gosq.Com, WI, 53575, US	140
Eithun Jennifer	2 helium tanks for Hoco dance decorations	Amzn Mktp US Te8jq9220, Amzn.Com/Bill, WA, 98109, US	147.98
Eithun Jennifer	GED test vouchers	Ncs Ged Exam, 800-511-3478, MN, 55437, US	164
Eithun Jennifer	drug and alcohol screening	Drug & Alcohol Testing, 608-8198383, WI, 53713, US	169.22
Eithun Jennifer	Art field trip - Boat Tour admissions	Dells Boat Tours, Wisconsin Del, WI, 53965, US	180
Eithun Jennifer	mini fridge for job coach office	Homedepot.Com, 800-430-3376, GA, 303390000, US	199
Eithun Jennifer	ACTFL Foreign Language conference registration (Halverson)	American Council On Th, 7038942900, VA, 22314, US	325
Eithun Jennifer	ACTFL Foreign Language Conference registration (Werner)	American Council On Th, 7038942900, VA, 22314, US	325
Eithun Jennifer	ACTFL Annual Conference registration (Lenters)	American Council On Th, 7038942900, VA, 22314, US	325
Eithun Jennifer	ACTFL Annual Conference registration (Krenz)	American Council On Th, 7038942900, VA, 22314, US	325
Eithun Jennifer	UWMil tour and Brewers game field trip deposit	Milw Brewers Internet, Milwaukee, WI, 53214-3651, US	327
Eithun Jennifer	breakfast -PD day	Panera Bread #601552 O, 608-441-8883, WI, 53711, US	403.95
Eithun Jennifer	admit to class passes (attendance)	National School Forms, Brewster, NY, 10509, US	481.63
Eithun Jennifer	clay	Paoli Clay Company, Belleville, WI, 53508, US	529
Eithun Jennifer	MUNUC 36 school registration and delegation registration fees	Uchicago Web Payments, Chicago, IL, 60637, US	745
Eithun Jennifer	go guardian/ formerly known as pear deck licensing	Goguardian Cp, 424-270-9683, CA, 90245, US	2,284.00
Eithun Jennifer	Model UN competition registration and hotel fees	Paypal Modelunited, 4029357733, IL, 60657, US	3,634.00

Card Reconciler	Description of Purchase	Vendor	Amount
Eithun Jennifer	Conf. medals & trophies	Erffmeyer And Son Co I, Milwaukee, WI, 53223, US	4,894.05
Foelker Alycia	Health office diabetic supplies	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	108.54
Goltz Dawn	PD breakfast staff coffee	Sq Kickback Cafe, Oregon, WI, 53575, US	63.25
Goltz Dawn	Breakfast Staff PD	Panera Bread #601552 O, 608-441-8883, WI, 53711, US	85.73
Greiner Patricia	Homecoming supplies returned	Wm Supercenter #3857, Monona, WI, 53713, US	-43.42
Greiner Patricia	Books	Amzn Mktp US Zi2oz8833, Amzn.Com/Bill, WA, 98109, US	5.99
Greiner Patricia	Books	Amzn Mktp US N901f2d03, Amzn.Com/Bill, WA, 98109, US	5.99
Greiner Patricia	Books	Amzn Mktp US T585u1sr1, Amzn.Com/Bill, WA, 98109, US	5.99
Greiner Patricia	Books	Amzn Mktp US Kr8es7if3, Amzn.Com/Bill, WA, 98109, US	6.12
Greiner Patricia	Books	Amzn Mktp US 5t30a29p3, Amzn.Com/Bill, WA, 98109, US	6.88
Greiner Patricia	Books	Amzn Mktp US Rw4ee9yq3, Amzn.Com/Bill, WA, 98109, U	7.99
Greiner Patricia	Books	Amzn Mktp US 4h50d9zt3, Amzn.Com/Bill, WA, 98109, US	7.99
Greiner Patricia	Books	Amzn Mktp US B751i3hj3, Amzn.Com/Bill, WA, 98109, US	7.99
Greiner Patricia	Doughnuts for Student Council Exec. Team meeting	Kwik Trip 30200003020, Oregon, WI, 53575-0000, US	12.98
Greiner Patricia	Homecoming Supplies; batteries	Amazon.Com Te4wq5r10, Seattle, WA, 98109, US	14.69
Greiner Patricia	Deluxe Bingo Game Set - Homecoming supplies	Amzn Mktp US T97vx92p1, Amzn.Com/Bill, WA, 98109, US	21.89
Greiner Patricia	Homecoming decorative supplies	Wal-Mart #3857, Monona, WI, 53713, US	43.42
Greiner Patricia	Homecoming decorating supplies	Wal-Mart #3857, Monona, WI, 53713, US	43.42
Greiner Patricia	Homecoming Supplies; neon sign	Amzn Mktp US T95we9m21, Amzn.Com/Bill, WA, 98109, L	64.45
Greiner Patricia	Homecoming Supplies	Amzn Mktp US Te1i26xs0, Amzn.Com/Bill, WA, 98109, US	125.1
Greiner Patricia	Prize doughnuts for homecoming activities	Kwik Trip 30200003020, Oregon, WI, 53575-0000, US	194.7
Greiner Patricia	Books	Amzn Mktp US 5j2uk8mf3, Seattle, WA, 98109, US	239.76
Greiner Patricia	Books	Amazon.Com Te2ai06j0, Seattle, WA, 98109, US	311.7
Greiner Patricia	Homecoming decorations	Amzn Mktp US T97vm4wa0, Amzn.Com/Bill, WA, 98109, U	468.16
Guzzetta Wendy	Returned and refunded HDMI adapters	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-70.16
Guzzetta Wendy	scratch board refund for art, wrong item was sent	School Specialty Ecomm, 888-388-3224, WI, 54942, US	-48.42
Guzzetta Wendy	tacky glue KG ELA	Amazon.Com 9g0940sp3, Amzn.Com/Bill, WA, 98109, US	7.17
Guzzetta Wendy	hot glue sticks	Amazon.Com Oa20d98q3, Amzn.Com/Bill, WA, 98109, US	7.97
Guzzetta Wendy	stickers for student incentive	Amzn Mktp US Td9vz8o62, Amzn.Com/Bill, WA, 98109, US	8.79
Guzzetta Wendy	Plastic anchors to support items mounted on walls, locking nut	Dorn True Value Oregon, Oregon, WI, 53575, US	11.78
Guzzetta Wendy	canvas pad	Amzn Mktp US 7h5py9uk3, Amzn.Com/Bill, WA, 98109, US	13.63
Guzzetta Wendy	tumbler, thermometer-KG ELA	Amzn Mktp US C33ts6603, Amzn.Com/Bill, WA, 98109, US	13.98
Guzzetta Wendy	timer	Amzn Mktp US 674fm8zn3, Amzn.Com/Bill, WA, 98109, US	15.14
Guzzetta Wendy	Beginning Blends Chart	Amzn Mktp US Te5q15w20, Amzn.Com/Bill, WA, 98109, U	19.15
Guzzetta Wendy	paw print bulletin board border, post-it notes	Amazon.Com Tp1bi1re2, Amzn.Com/Bill, WA, 98109, US	20.36
	The Definitive Guide to Instructional Coaching: Seven Factors for		
Guzzetta Wendy	Success	Amazon.Com J47m97wd3, Amzn.Com/Bill, WA, 98109, US	23.3
Guzzetta Wendy	magnets	Amzn Mktp US T97wp2vr3, Amzn.Com/Bill, WA, 98109, US	25.9

Card Reconciler	Description of Purchase	Vendor	Amount
Guzzetta Wendy	tap light and decal sheets-Goltz	Amzn Mktp US Ha9rb5ta3, Amzn.Com/Bill, WA, 98109, US	27.06
Guzzetta Wendy	floor dots-Mahoney	Amzn Mktp US Tp1b90yc2, Amzn.Com/Bill, WA, 98109, US	30.99
Guzzetta Wendy	stress calming toys maze mat, pea pods and squishy key chains	Amzn Mktp US K90dr5bj3, Amzn.Com/Bill, WA, 98109, US	35.77
Guzzetta Wendy	adjustable recliner stadium seat-Murphy	Amazon.Com Lz6ye9zg3, Amzn.Com/Bill, WA, 98109, US	35.85
Guzzetta Wendy	beans, rice, tapes-KG ELA	Amzn Mktp US Ik36r7ae3, Amzn.Com/Bill, WA, 98109, US	36.85
Guzzetta Wendy	electric stapler	Amazon.Com Vq57i4003, Seattle, WA, 98109, US	39.49
Guzzetta Wendy	storage boxes for recess equipment	Amzn Mktp US 6d79t7353, Amzn.Com/Bill, WA, 98109, US	44.55
Guzzetta Wendy	command hooks, books-Dan	Amazon.Com Yh88587v3, Seattle, WA, 98109, US	50.71
Guzzetta Wendy	accordion door for opening between classrooms	Homedepot.Com, 800-430-3376, GA, 303390000, US	62.34
Guzzetta Wendy	easel pads, folders, file tabs, sign holder-Murphy	Amzn Mktp US 5o2hm0pu3, Amzn.Com/Bill, WA, 98109, U	69.64
Guzzetta Wendy	PTO funded-Hajdi-Hellocube magnetic alphabet letter sets	Amzn Mktp US Tp7lo1xd2, Seattle, WA, 98109, US	83.96
Guzzetta Wendy	Hotel expense for WEAE Fall Conference - Shively PD	The Hotel Mead & Confe, Wisconsin Rap, WI, 54494, US	90
Guzzetta Wendy	markers, crayons, paints, painter's tape	Amzn Mktp US 6m57w2h53, Amzn.Com/Bill, WA, 98109, L	117.18
Guzzetta Wendy	modeling clay	Amazon.Com Ca9ot98s3, Seattle, WA, 98109, US	122.72
Guzzetta Wendy	disposable rain ponchos	Amzn Mktp US Te7833i60, Seattle, WA, 98109, US	219.92
Guzzetta Wendy	Art conference-Shively	Event Wisconsin Art E, Tysons Corner, VA, 22102, US	235
Guzzetta Wendy	construction paper, paper plates, paint brushes-art	Amzn Mktp US T916r97f1, Seattle, WA, 98109, US	242.41
Guzzetta Wendy	adhesive dots, Birds of WI books, droppers, file folders, colored cardstock, tweezers	Amzn Mktp US Te56b7kn0, Amzn.Com/Bill, WA, 98109, US	294.94
Guzzetta Wendy	fourth grade field trip concert payment.	Madison Symphony Orche, Madison, WI, 53703, US	304
Guzzetta Wendy	Construction paper, buttons for Frey	School Specialty Ecomm, 888-388-3224, WI, 54942, US	518.92
Guzzetta Wendy	Service call and repairs for piano	Sq Music Solutions Wi, Jefferson, WI, 53549, US	590
Guzzetta Wendy	Skelly Farm--kindergarten field trip venue payment.	Sq Skellys Farm Mark, Gosq.Com, WI, 53548, US	680
Haakenson Dennis	insulation strippers	Amazon.Com Tp2ws5992, Amzn.Com/Bill, WA, 98109, US	7.62
Haakenson Dennis	materials for ring project	Amzn Mktp US Gb3q61i13, Amzn.Com/Bill, WA, 98109, US	13.57
Haakenson Dennis	drill bits	Amazon.Com 2c4hs9ch3, Amzn.Com/Bill, WA, 98109, US	19
Haakenson Dennis	cardboard	Amzn Mktp US Te43d0jr2, Seattle, WA, 98109, US	25.99
Haakenson Dennis	ring project materials	Amzn Mktp US Q95z235n3, Amzn.Com/Bill, WA, 98109, US	29.85
Haakenson Dennis	IRWIN VISE-GRIP Wire Stripping Tool / Wire Cutter,	Amazon.Com Tp9g20co1, Amzn.Com/Bill, WA, 98109, US	83.94
Haakenson Dennis	3MM Letter & Number Stamp Punch Set	Amzn Mktp US Tp3bw8cq1, Amzn.Com/Bill, WA, 98109, U	97.68
Haakenson Dennis	IT-Essentials: graphic card for network computer	Amazon.Com Tp2y84qi0, Seattle, WA, 98109, US	109.99
Haakenson Dennis	replacement motherboard	Amzn Mktp US Te3v07nq0, Amzn.Com/Bill, WA, 98109, US	126.96
Haakenson Dennis	DisplayPort to VGA Cable, 2-Pack Display Port DP to VGA Adapter Cord	Amzn Mktp US 0d7hd5bh3, Amzn.Com/Bill, WA, 98109, US	150.01
Haakenson Dennis	Gardner Bender CR-100 4-Inch Romex Cable Ripper, Metallic	Amazon.Com Td9yi0z12, Seattle, WA, 98109, US	154.83
Haakenson Dennis	electrical wire	Amzn Mktp US Tp1zp5ih2, Amzn.Com/Bill, WA, 98109, US	167.04
Haakenson Dennis	tools and supplies	Harbor Freight Tools 6, Madison, WI, 53704, US	231.59
Haakenson Dennis	IT Essentials: monitor cables and monitors	Amzn Mktp US 3o8649z13, Amzn.Com/Bill, WA, 98109, US	686.8
Haakenson Dennis	IT Essentials: graphics cards, RAM and hard drives	Amzn Mktp US Ft4wj8e23, Seattle, WA, 98109, US	3,312.44

Card Reconciler	Description of Purchase	Vendor	Amount
Hedstrom Cynthia	Food for the NEP class in October	Wal-Mart #1176, Stoughton, WI, 53589, US	83.21
Heitz Katie	Mailing - Order	Usps Po 5662500697, Oregon, WI, 53575, US	3.6
Heitz Katie	Water for Board of Education Meeting	Walgreens #9741, Oregon, WI, 53575, US	7
Heitz Katie	WCPE Webinar - LB	Paypal Wcpe Wcpe, 6086635300, WI, 53713, US	21
Heitz Katie	Sound Machine - DO Hallway	Amazon.Com Td95a33r0, Amzn.Com/Bill, WA, 98109, US	21.95
Heitz Katie	Fitchburg Business Luncheon - EM	Wpy Fitchburg Chamber, 855-999-3729, WI, 53711, US	30
Heitz Katie	WASB - School Elections Webinar	Wisconsin Association, 608-257-2622, WI, 53703, US	60
Heitz Katie	Fitchburg Business Luncheon - LB, JJ, AW	Wpy Fitchburg Chamber, 855-999-3729, WI, 53711, US	90
Heitz Katie	WASDA Fall Regional Meeting - LB	Wasda, 608-2421091, WI, 53704, US	125
Heitz Katie	WASB - School Law Subscription Renewal	Wisconsin Association, 608-257-2622, WI, 53703, US	150
Heitz Katie	WASB - Fall Legislative Conference - ML	Wisconsin Association, 608-257-2622, WI, 53703, US	190
Heitz Katie	Oregon Observer - Legal Postings	Wisconsin Media Group, Kiel, WI, 53042, US	269.08
Heitz Katie	WICUG Conference Registration	Eb Wicug 2023 Fall Co, 8014137200, CA, 94105, US	275
Heitz Katie	Board/Admin Dinner for Board Meeting	Hy-Vee Dotcom Wdm 6002, Wdm, IA, 50266, US	439.8
Heitz Katie	Title IX Training 7/1/23-6/30/24	Wisconsin Association, 608-257-2622, WI, 53703, US	450
Heitz Katie	Additional Safety Vests	Amzn Mktp US Zj21k70v3, Amzn.Com/Bill, WA, 98109, US	499.69
Heitz Zain	Door lite kits for RCI	Trudoor Llc, 623-7489122, AZ, 85035, US	438.99
Hunter Christine	Amazon- RCI Library Books (refund for preorder)	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-3.84
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Tp5vj5ma1, Seattle, WA, 98109, US	7.94
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Tp72d9y42, Amzn.Com/Bill, WA, 98109, US	9.49
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Te8bv6zh1, Seattle, WA, 98109, US	21.58
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Te30k7v21, Seattle, WA, 98109, US	25.87
Hunter Christine	Amazon- RCI Library Books	Amazon.Com 7w0he7ud3, Amzn.Com/Bill, WA, 98109, US	39.84
Hunter Christine	Playaway- Audiobooks for RCI Library	Playaway Products Llc, Solon, OH, 44139, US	64.99
Hunter Christine	Playaway- Audiobooks for RCI Library	Playaway Products Llc, Solon, OH, 44139, US	69.94
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Sq4321gq3, Amzn.Com/Bill, WA, 98109, US	85.1
Hunter Christine	Follett- library barcode scanner	Follett School Solutio, McHenry, IL, 60050, US	108.42
Hunter Christine	Demco- RCI Library Supplies	Demco Inc, 800-9624463, WI, 53704, US	140.86
Hunter Christine	Follett- RCI Library Books	Follett School Solutio, McHenry, IL, 60050, US	259.61
Hunter Christine	Playaway- Audiobooks for RCI Library	Playaway Products Llc, Solon, OH, 44139, US	289.95
Hunter Christine	Follett- FES Library Books	Follett School Solutio, McHenry, IL, 60050, US	414.46
Hunter Christine	Follett- RCI Library Books	Follett School Solutio, McHenry, IL, 60050, US	534.41
Hunter Christine	Follett- BKE Library Books	Follett School Solutio, McHenry, IL, 60050, US	556.68
Hunter Christine	Discount Magazines- subscriptions for RCI and FES	Discount Magazine Subs, 239-274-6868, FL, 33913-7009, U	561.56
Hunter Christine	Follett- FES Library Books	Follett School Solutio, McHenry, IL, 60050, US	627.49
Hunter Christine	Follett- FES Library Books	Follett School Solutio, McHenry, IL, 60050, US	695.72
Hunter Christine	Playaway- Audiobooks for BKE Library	Playaway Products Llc, Solon, OH, 44139, US	1,434.76
Hunter Christine	Playaway- Audiobooks for RCI Library	Playaway Products Llc, Solon, OH, 44139, US	1,494.74

Card Reconciler	Description of Purchase	Vendor	Amount
Hunter Christine	Follett- BKE Library Books	Follett School Solutio, McHenry, IL, 60050, US	2,360.81
Hunter Christine	Follett- FES Library Books	Follett School Solutio, McHenry, IL, 60050, US	2,710.84
Hunter Christine	Follett School Solutions Destiny Support	Ireceivables, Westchester, IL, 60154, US	10,533.60
Jaeger Allison	Cork grease	Ward Brodt Music, Fitchburg, WI, 53719, US	9.95
Jaeger Allison	Student scholarship for Aspiring Music Majors	Wisconsin Music Educat, 608-8503566, WI, 53597, US	20
Jaeger Allison	Student scholarship for Aspiring Music Majors	Wisconsin Music Educat, 608-8503566, WI, 53597, US	20
Jaeger Allison	Student scholarship for Aspiring Music Majors	Wisconsin Music Educat, 608-8503566, WI, 53597, US	20
Jaeger Allison	Student scholarship for Aspiring Music Majors	Wisconsin Music Educat, 608-8503566, WI, 53597, US	20
Jaeger Allison	Student scholarship for Aspiring Music Majors	Wisconsin Music Educat, 608-8503566, WI, 53597, US	20
Jaeger Allison	Sheet music	J.W. Pepper, Exton, PA, 19341, US	75
Jaeger Allison	Used Tenor Saxophone purchase	Ward Brodt Music, Fitchburg, WI, 53719, US	1,049.00
Jameson David	Girls Golf Team State Tourney Fees	Glf Universityrdgeglf, Verona, WI, 53593, US	60
Jameson David	Girls Golf Team State Tourney Player Fees Range Balls	Glf Universityrdgeglf, Verona, WI, 53593, US	78
Jameson David	Hotel Fee for WADA Convention	Kalahari Resort - Wi E, 1305 Kalahari, WI, 53965, US	154
Jameson David	Athletic Assoc. Fees and 2023 WADA Conference Registration	Wada Fees, Chagrin Falls, OH, 44022, US	338
Jenson Michelle	TECH ED - SUPPLIES	Pitsco Education Llc, Pittsburg, KS, 66762, US	-110.01
Jenson Michelle	FURNITURE - NON CAP (STAFF)	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-107.48
Jenson Michelle	LMC - SUPPLIES (TAPE)	Amzn Mktp US Te4ee5631, Seattle, WA, 98109, US	7.99
Jenson Michelle	ORCHARDS - FOOD (STUDENT SPECIFIC)	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	8.27
Jenson Michelle	BILINGUAL - BOOKS	Amazon.Com 4p7ph8v33, Amzn.Com/Bill, WA, 98109, US	8.99
Jenson Michelle	ORCHARDS ACT - Laundry supplies	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	10.49
Jenson Michelle	SCI 7 - SUPPLIES	Pet World Warehouse Ou, Madison, WI, 53713, US	11.98
Jenson Michelle	GEN OFC - SUPPLIES (STAFF-HALVENSLEBEN)	Amazon.Com Te1sj3co0, Seattle, WA, 98109, US	12.7
Jenson Michelle	GEN OFC - TECH SUPPLIES (YATES)	Amzn Mktp US Te7tb8fh0, Amzn.Com/Bill, WA, 98109, US	12.99
Jenson Michelle	PBIS - SUPPLIES (LABELS FOR HATE SPCH POSTER)	Amazon.Com Te7k782k1, Amzn.Com/Bill, WA, 98109, US	13.89
Jenson Michelle	SPEC ED - SUPPLIES	Amzn Mktp US Te8ru9vj1, Amzn.Com/Bill, WA, 98109, US	18.02
Jenson Michelle	GEN OFC - SUPPLIES (CARDSTOCK)	Amazon.Com 9683v8jr3, Amzn.Com/Bill, WA, 98109, US	19.5
Jenson Michelle	CONT ACT - NON CAP EQUIP	Amzn Mktp US Te1z636f1, Amzn.Com/Bill, WA, 98109, US	19.53
Jenson Michelle	GEN OFC - FOOD (STAFF) - NEW EDUCATOR 1/4LY MTG	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	19.8
Jenson Michelle	CONT ACT - SUPPLIES (CHESS CLUB)	Amzn Mktp US Fy6yj2gr3, Amzn.Com/Bill, WA, 98109, US	19.98
Jenson Michelle	GEN OFC - FOOD (STAFF) - STAFF MTG	Kwik Trip 37200003723, Oregon, WI, 53575-0000, US	19.98
Jenson Michelle	LITERACY - LIBRARY BOOKS	Amazon.Com Te52x58f0, Seattle, WA, 98109, US	23.71
Jenson Michelle	SCI 8 - SUPPLIES	Amzn Mktp US Tp2no56r1, Amzn.Com/Bill, WA, 98109, US	27
Jenson Michelle	PROF DEV - FOOD & SUPPLIES	Piggly Wiggly #80, Evansville, WI, 53536, US	27.55
Jenson Michelle	SCIENCE 8 - SUPPLIES (PROJECT) - EGGS	Kwik Trip 37200003723, Oregon, WI, 53575-0000, US	28.73
Jenson Michelle	GEN OFC - WKRM SUPPLIES (MASKING TAPE)	Amzn Mktp US Tp8r01mj2, Amzn.Com/Bill, WA, 98109, US	29.41
Jenson Michelle	TECH ED - SUPPLIES (SAFETY GLASSES)	Amzn Mktp US Tp89w1bu2, Amzn.Com/Bill, WA, 98109, U	30.99
Jenson Michelle	PHY ED - NONCAP EQUIP	Amzn Mktp US N09z71bx3, Amzn.Com/Bill, WA, 98109, US	31.98

Card Reconciler	Description of Purchase	Vendor	Amount
Jenson Michelle	CONT ACTIVITY - SUPPLIES (HOMECOMING)	Wal-Mart #1176, Stoughton, WI, 53589, US	34.64
Jenson Michelle	8M - SUPPLIES	Amzn Mktp US M33rm0mg3, Amzn.Com/Bill, WA, 98109, US	37.76
Jenson Michelle	CONT ACTIVITY - SUPPLIES (HOMECOMING)	Amzn Mktp US Te6aq3032, Amzn.Com/Bill, WA, 98109, US	39.5
Jenson Michelle	LATINX ACTIVITY - FOOD (LATINX GRP MTG)	Pizza Hut 040689, Oregon, WI, 53575, US	39.95
Jenson Michelle	GEN OFC - FOOD (STAFF)	Kwik Trip 37200003723, Oregon, WI, 53575-0000, US	39.96
Jenson Michelle	SCI 7 - SUPPLIES	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	40.88
Jenson Michelle	LITERACY - BOOKS	Amazon.Com We9525fd3, Amzn.Com/Bill, WA, 98109, US	41.4
Jenson Michelle	GEN OFC - FOOD (STAFF)	Wal-Mart #1176, Stoughton, WI, 53589, US	42.02
Jenson Michelle	CONT ACTIVITY - SUPPLIES (HOMECOMING)	Amzn Mktp US Te4h32tr2, Amzn.Com/Bill, WA, 98109, US	42.19
Jenson Michelle	CONT ACT - SUPPLIES (TARPS FOR LEAF RAKING)	Dorn True Value Oregon, Oregon, WI, 53575, US	44.97
Jenson Michelle	CONT ACT - SUPPLIES (HOMECOMING)	Wal-Mart #1176, Stoughton, WI, 53589, US	49.4
Jenson Michelle	GEN OFC - TECH SUPPLIES (ZURAWIK)	Amazon.Com Te61e72e0, Amzn.Com/Bill, WA, 98109, US	49.95
Jenson Michelle	GEN OFC - SUPPLIES (WKRM)	Amazon.Com Vx1ji5in3, Seattle, WA, 98109, US	59.16
Jenson Michelle	SOC STDS - SUPPLIES	Amzn Mktp US 874ga7ye3, Amzn.Com/Bill, WA, 98109, US	59.77
Jenson Michelle	FURN - NONCAP EQUIP (STUDNT); adjustable furniture risers	Amzn Mktp US P22dp5x73, Amzn.Com/Bill, WA, 98109, US	60.14
Jenson Michelle	CONT ACT - SUPPLIES (HOMECOMING)	Amzn Mktp US Te6xj2fl0, Amzn.Com/Bill, WA, 98109, US	74.53
Jenson Michelle	CONT ACTIVITY - SUPPLIES (HOMECOMING)	Amazon.Com Te0jf2l80, Seattle, WA, 98109, US	77.66
Jenson Michelle	GEN OFC - FOOD (STAFF)	Wal-Mart #1176, Stoughton, WI, 53589, US	79.94
Jenson Michelle	CONT ACT - SUPPLIES (RECESS)	Amzn Mktp US 112nl2023, Amzn.Com/Bill, WA, 98109, US	85.7
Jenson Michelle	CONT ACT - PRINTING (MARKING THE MUSIC POSTERS)	Walgreens #9741, Oregon, WI, 53575, US	99.95
Jenson Michelle	GEN OFC - SUPPLIES (WKRM)	Amazon.Com Tp0rp9431, Amzn.Com/Bill, WA, 98109, US	102.15
Jenson Michelle	STUDENT SVCS - SUPPLIES	Amzn Mktp US Tp9jd3nn2, Amzn.Com/Bill, WA, 98109, US	110.25
Jenson Michelle	GEN OFC - SUPPLIES (WKRM)	Amzn Mktp US GI7ov0393, Amzn.Com/Bill, WA, 98109, US	111.31
Jenson Michelle	GEN OFC - FOOD (STAFF)	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	118.54
Jenson Michelle	CONT ACTIVITY - SUPPLIES (HOMECOMING)	Dollartree, Stoughton, WI, 53589, US	127.5
Jenson Michelle	FURNITURE - NONCAP EQUIP (TANNER BLTN BDS)	Amzn Mktp US Tp6mx9ak2, Amzn.Com/Bill, WA, 98109, US	128.38
Jenson Michelle	CONT ACT - SUPPLIES (HOMECOMING)	Amazon.Com Te3ki4pa2, Amzn.Com/Bill, WA, 98109, US	131.64
Jenson Michelle	CONT ACT - SUPPLIES (LEAF RAKING)	Farm & Fleet Of Verona, Verona, WI, 53593, US	131.78
Jenson Michelle	7O - DATA SVCS	Flocabulary, Brooklyn, NY, 11201, US	138
Jenson Michelle	SPANISH - DATA SVCS	Quizizz Inc, Santa Monica, CA, 90405, US	144
Jenson Michelle	CONT ACT - SUPPLIES (RECESS)	Amazon.Com Yf2kt7vm3, Seattle, WA, 98109, US	159.92
Jenson Michelle	CONT ACT - SUPPLIES (HOMECOMING); markers, tape	Amzn Mktp US T98aq5mx1, Amzn.Com/Bill, WA, 98109, US	174.76
Jenson Michelle	TECH ED - SUPPLIES	Woodcraft 504, Madison, WI, 53716, US	176.19
Jenson Michelle	GEN OFC - SUPPLIES (KLEENEX)	Amzn Mktp US U95rh7b73, Amzn.Com/Bill, WA, 98109, US	191.97
Jenson Michelle	GEN OFC - FOOD (STAFF)	In Valley Popcorn Ser, 800-262-3246, CA, 94043, US	209.79
Jenson Michelle	TECH ED - SUPPLIES	American Woodcrafts Su, Riceville, IA, 50466, US	233.25
Jenson Michelle	TECH ED - SUPPLIES (PEN CARTRIDGES)	Pennstateindustries, 8003777297, PA, 19115, US	284.95
Jenson Michelle	STEAM - NONCAP EQUIP (FISH TANK)	Petsmart #3130, Janesville, WI, 53545, US	448.95

Card Reconciler	Description of Purchase	Vendor	Amount
Jenson Michelle	shelves, storage containers, dowels, sandpaper, creative versa tools, yard sticks	Menards Janesville Wi, Janesville, WI, 53545, US	451.28
Jenson Michelle	WCDA REGISTRATION/4 STUDENTS)	Paypal Wisconsin, 4029357733, WI, 53012, US	780
Johnson Nathan	Science Olympiad & Chemistry supplies	Dorn True Value Oregon, Oregon, WI, 53575, US	15.77
Johnson Nathan	Flash drive for curriculum files	Amazon.Com Tp5c57bz1, Amzn.Com/Bill, WA, 98109, US	27.99
Johnson Nathan	Science Olympiad state registration fee	Wi Science Olympiad, Menomonie, WI, 54751, US	350
Johnson Sarah	Refund	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-175.99
Johnson Sarah	badge holders	Amzn Mktp US Tp68j0r50, Amzn.Com/Bill, WA, 98109, US	4.69
Johnson Sarah	Pocket chart for dry erase cards. 3rd grade Budget	Amzn Mktp US No2by50r3, Amzn.Com/Bill, WA, 98109, US	9.99
Johnson Sarah	dry erase marker erasers- 3rd grade budget	Amzn Mktp US Tp59r3b82, Amzn.Com/Bill, WA, 98109, US	9.99
Johnson Sarah	utility hooks- 4th grade budget	Amazon.Com T91rd1xz1, Seattle, WA, 98109, US	10.99
Johnson Sarah	pocket chart- Interventionist budget	Amzn Mktp US Te2jb38w0, Amzn.Com/Bill, WA, 98109, US	12.99
Johnson Sarah	name plate- door	Amzn Mktp US Te5sl7ke0, Amzn.Com/Bill, WA, 98109, US	13.83
Johnson Sarah	Duplicate charge- computer error- autocharge without tip.	Py Lou Malnatis - Bro, Brookfield, WI, 53005, US	14.35
Johnson Sarah	travel- principal conference-meal	Tst Bar Louie - Brook, Brookfield, WI, 53005, US	16.82
Johnson Sarah	food- Principal conference.	Py Lou Malnatis - Bro, Brookfield, WI, 53005, US	17.35
Johnson Sarah	writing strategies, teachers pay teachers, 3rd grade budget	Teacherspayteachers.Co, 6465880910, NY, 10003, US	17.72
Johnson Sarah	Fiskars cutting replacement blades. KG budget	Amzn Mktp US Te0z179v2, Amzn.Com/Bill, WA, 98109, US	17.72
Johnson Sarah	room diffuser- 3rd grade budget	Amzn Mktp US E763c0t43, Amzn.Com/Bill, WA, 98109, US	21.24
Johnson Sarah	puck lights. 3rd Grade Classroom budget	Amzn Mktp US 3h6g42dt3, Seattle, WA, 98109, US	23.99
Johnson Sarah	principal conference-meal	Tst Bar Louie - Brook, Brookfield, WI, 53005, US	29.99
Johnson Sarah	card sleeves for math, magnifying glass- 4th grade budget	Amzn Mktp US Tp55u10t0, Amzn.Com/Bill, WA, 98109, US	32.19
Johnson Sarah	markers, crayons, classroom incentives- 2nd grade budget	Amzn Mktp US Te4cr6461, Amzn.Com/Bill, WA, 98109, US	33.11
Johnson Sarah	PD day- training incentives staff	Target 00021063, Madison, WI, 53719, US	36.98
Johnson Sarah	File folders- Building need Sand timers	Amazon.Com Qt96r56j3, Amzn.Com/Bill, WA, 98109, US	37.48
Johnson Sarah	waterproof liners for outdoor use (plastic table covers)	Amzn Mktp US Te6pu79g0, Seattle, WA, 98109, US	38.99
Johnson Sarah	Butterfly Migration- World Language Budget	Eea Georgia, Acworth, GA, 30101, US	45
Johnson Sarah	diffuser inserts, 3rd grade budget	Amzn Mktp US Q33z07uo3, Seattle, WA, 98109, US	48.84
Johnson Sarah	card sleeves and cases for math unit. 4th grade budget	Amzn Mktp US O403f9xm3, Seattle, WA, 98109, US	49.77
Johnson Sarah	2nd grade budget. 3 ring binders for new curriculum	Amazon.Com U19zy1sj3, Amzn.Com/Bill, WA, 98109, US	50
Johnson Sarah	pencil pouch, book, magnets, whiteboard erasers- KG budget	Amzn Mktp US Te6t80mv0, Amzn.Com/Bill, WA, 98109, US	63.74
Johnson Sarah	Cake for staff celebration- Sunshine Fund	Hy-Vee Fitchburg 1184, Fitchburg, WI, 53719, US	69.99
Johnson Sarah	Address labels- Office Medicine for students in need-	Amazon.Com Ru1iz9os3, Amzn.Com/Bill, WA, 98109, US	72.85
Johnson Sarah	Plastic storage containers- 1st Grade Budget	Amzn Mktp US Pq1tv1s53, Amzn.Com/Bill, WA, 98109, US	73.19
Johnson Sarah	scissors, mounting putty, tape dispensers- Building needs	Amzn Mktp US Te56t8wp0, Amzn.Com/Bill, WA, 98109, US	73.34
Johnson Sarah	staff incentive- Doughnuts	Greenbush Bakery, Madison, WI, 53711, US	82.5
Johnson Sarah	food and beverages- Conferences Staff meal	Wal-Mart #1176, Stoughton, WI, 53589, US	93.9
Johnson Sarah	Deposit for Cave of the Mounds- 2nd grade trip in May	Py Cave Of The Mounds, Blue Mounds, WI, 53517, US	100

Card Reconciler	Description of Purchase	Vendor	Amount
Johnson Sarah	stools. 3rd grade budget	Amzn Mktp US Te3f27sm2, Amzn.Com/Bill, WA, 98109, US	109.99
Johnson Sarah	postage for birthday cards and letters home	Usps Po 5662500697, Oregon, WI, 53575, US	128.4
Johnson Sarah	Refrigerator for storage of student food needs, hygiene supplies	Target 00021063, Madison, WI, 53719, US	136.62
Johnson Sarah	rain gear for Homecoming Parade.	Amzn Mktp US Te2rm57h0, Amzn.Com/Bill, WA, 98109, US	175.99
Johnson Sarah	principal conference/travel	Hilton Garden Inn, Brookfield, WI, 53005, US	288
Johnson Sarah	Fall Youth Madison Symphony Concert, 4th grade classes	Madison Symphony Orche, Madison, WI, 53703, US	304
Johnson Sarah	paper	School Specialty Ecomm, 888-388-3224, WI, 54942, US	435.8
Johnson Sarah	Staff meal- Conferences	Chick-Fil-A #03352, Madison, WI, 53719, US	767.5
Kaebisch Michelle	Shar Music sales tax refund	Sp Shar Music, Ann Arbor, MI, 48104, US	-35.55
Kaebisch Michelle	Badger Conf Honors Orch parking	City Of Madison Parkin, Madison, WI, 53715-2059, US	18.75
Kaebisch Michelle	Badger Conf Honors Orch water bottles	Piggly Wiggly #168, Edgerton, WI, 53534, US	27.56
Kaebisch Michelle	Name That Tune Homecoming Prizes	Walgreens #7519, Stoughton, WI, 53589, US	44.4
Kaebisch Michelle	Noteflight annual software subscription	Noteflight, Somerville, MA, 02144, US	69
Kaebisch Michelle	violin bow rehairs/repairs	In Guries Bows, Llc, 800-262-3246, CA, 94043, US	259
Kaebisch Michelle	Badger Conf Honors Orch Milios Lunches	Tst Milios E. Campus, Middleton, WI, 53715, US	1,063.28
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Tp4rl6j41, Amzn.Com/Bill, WA, 98109, US	5.5
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Tp7us81r2, Amzn.Com/Bill, WA, 98109, US	5.5
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Tp6v11jt1, Amzn.Com/Bill, WA, 98109, US	5.9
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Tp1nj0ne2, Amzn.Com/Bill, WA, 98109, US	5.99
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Tp04f0ie2, Amzn.Com/Bill, WA, 98109, US	6.98
Kangas Adrienne	Amazon (library books)	Amzn Mktp US If9ku38d3, Amzn.Com/Bill, WA, 98109, US	8.24
Kangas Adrienne	Amazon (library books)	Amazon.Com Te31p7qy2, Seattle, WA, 98109, US	9.89
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Op7dn10d3, Amzn.Com/Bill, WA, 98109, US	10.54
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Tp9811ch1, Seattle, WA, 98109, US	11.81
Kangas Adrienne	Amazon (library books)	Amzn Mktp US 3u5ja6e73, Amzn.Com/Bill, WA, 98109, US	11.97
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Te3m09sf1, Amzn.Com/Bill, WA, 98109, US	12.54
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Km9ds18h3, Amzn.Com/Bill, WA, 98109, US	14
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Wv7rr6la3, Amzn.Com/Bill, WA, 98109, US	14.61
Kangas Adrienne	Amazon (library books)	Amazon.Com Te3m86rw2, Seattle, WA, 98109, US	16.99
Kangas Adrienne	Amazon (library books)	Amzn Mktp US RI1tj9333, Amzn.Com/Bill, WA, 98109, US	19.23
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Yr08r1rk3, Amzn.Com/Bill, WA, 98109, US	19.97
Kangas Adrienne	Amazon (library books)	Amazon.Com Sp3xh2hv3, Seattle, WA, 98109, US	23.94
Kangas Adrienne	Amazon (library books)	Amzn Mktp US G353c1r93, Amzn.Com/Bill, WA, 98109, US	26.01
Kangas Adrienne	Wisconsin State Journal (monthly delivery subscription fee)	Madison Newspapers, Madison, WI, 53708-8056, US	37.5
Kangas Adrienne	Amazon (library books)	Amazon.Com K69vq8lu3, Amzn.Com/Bill, WA, 98109, US	37.56
Kangas Adrienne	Overdrive (audio books)	Overdrive Dist, 2165736886, OH, 44125, US	45.99
Kangas Adrienne	Overdrive (audio books)	Overdrive Dist, 2165736886, OH, 44125, US	47.95
Kangas Adrienne	Amazon (library books)	Amazon.Com R85ss3rs3, Seattle, WA, 98109, US	55.07

Card Reconciler	Description of Purchase	Vendor	Amount
Kangas Adrienne	Amazon (library supplies)	Amzn Mktp US Uc1td7r33, Amzn.Com/Bill, WA, 98109, US	74.43
Kangas Adrienne	Amazon (library books)	Amazon.Com Te6yq2k62, Amzn.Com/Bill, WA, 98109, US	79.63
Kangas Adrienne	Overdrive (audio books)	Overdrive Dist, 2165736886, OH, 44125, US	79.99
Kangas Adrienne	Oregon Observer (2-year subscription)	Oregon Observer 893292, Kiel, WI, 53042, US	85
Kangas Adrienne	Overdrive (ebooks & audiobooks)	Overdrive Dist, 2165736886, OH, 44125, US	87.12
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Ob54554h3, Amzn.Com/Bill, WA, 98109, US	98.01
Kangas Adrienne	Reading Warehouse (library books)	The Reading Warehouse, North Charles, SC, 29418, US	148.49
Kangas Adrienne	Amazon (library books)	Amzn Mktp US Ru25z5tt3, Amzn.Com/Bill, WA, 98109, US	187.81
Kangas Adrienne	Overdrive (audio books)	Overdrive Dist, 2165736886, OH, 44125, US	326.46
Kangas Adrienne	Overdrive (audio books)	Overdrive Dist, 2165736886, OH, 44125, US	497.28
Kangas Adrienne	Discount Magazine (annual magazine subscriptions)	Discount Magazine Subs, 239-274-6868, FL, 33913-7009, U	726.75
Kangas Adrienne	Swank (movie streaming annual fee)	Swank Motion Pictures, Saint Louis, MO, 63127, US	1,517.00
Kangas Adrienne	Reading Warehouse (library books)	The Reading Warehouse, North Charles, SC, 29418, US	3,238.35
Kissling Sara	Subscription to ProProfs - Quiz Maker - Achterberg	Qualaroo Proprofs, 8557767763, CA, 90401, US	35
Kissling Sara	Subscription to ProProfs - Quiz Maker - Kissling	Qualaroo Proprofs, 8557767763, CA, 90401, US	35
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 29p9ok4fod4, 800-811-1648, GA, 30328, US	8
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 1ztm84l30309504085, 800-811-1648, GA, 30328, US	34.37
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 1ztm84l30307025276, 800-811-1648, GA, 30328, US	34.37
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 1ztm84l30319838036, 800-811-1648, GA, 30328, US	34.37
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 1ztm84l30316383694, 800-811-1648, GA, 30328, US	34.37
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 1ztm84l30313894058, 800-811-1648, GA, 30328, US	34.37
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 1ztm84l30307753640, 800-811-1648, GA, 30328, US	34.37
Klepinger Heather	Shipment to Yellow Folder (7 Boxes total)	Ups 1ztm84l30315923263, 800-811-1648, GA, 30328, US	34.37
Klepinger Heather	Jonen Laminator and Office Supplies	Amzn Mktp US Tp9ng3511, Amzn.Com/Bill, WA, 98109, US	89.66
Klepinger Heather	Admin Intern Posting	Yourmembership, 7278270046, FL, 33702, US	359
Klepinger Heather	October Indeed Job Postings	Indeed Jobs, Austin, TX, 78750, US	474
Klepinger Heather	Year of EOE&E ads	Sq Pr Media, San Diego, CA, 92117, US	641.25
Kriebs Laura	Gordon Flesch - Click Charges (OHS & DO)	Gordon Flesch Company, Fitchburg, WI, 53711, US	95.88
Kriebs Laura	Accidental personal purchase	Pick N Save #390, Stoughton, WI, 53589, US	148.43
Kriebs Laura	Gordon Flesch Click Charges - OMS	Gordon Flesch Company, Fitchburg, WI, 53711, US	159.62
Kriebs Laura	Gordon Flesch Click Charges (OMS, OHS, PVE, NKE, DO)	Gordon Flesch Company, Fitchburg, WI, 53711, US	1,269.98
Kugel Willow	vending	Amazon.Com Tp4cy4ab1, Seattle, WA, 98109, US	5.91
Kugel Willow	vending	Amazon.Com Z243u6hy3, Amzn.Com/Bill, WA, 98109, US	16.9
Kugel Willow	Vending	Amazon.Com 1h1ql38u3, Seattle, WA, 98109, US	20.86
Kugel Willow	vending	Amazon.Com Tp4v19240, Seattle, WA, 98109, US	30.84
Kugel Willow	laundry soap	Amazon.Com T90qq6yr0, Amzn.Com/Bill, WA, 98109, US	34.86
Kugel Willow	vending	Amazon.Com Tc9py9aq3, Amzn.Com/Bill, WA, 98109, US	58.88
Kugel Willow	Blank PVC Cards for membership cards	Amzn Mktp US 086fo7q73, Seattle, WA, 98109, US	73.24

Card Reconciler	Description of Purchase	Vendor	Amount
Kugel Willow	vending	Amazon.Com Tp6wb2wg0, Seattle, WA, 98109, US	115.87
Kugel Willow	New VFD	Amzn Mktp US Td9pn64o1, Amzn.Com/Bill, WA, 98109, US	325.99
Larson Darrell	hanger strips	Dorn True Value Oregon, Oregon, WI, 53575, US	8.78
Larson Darrell	tire repair	Butchs Repairs, Oregon, WI, 53575, US	12.5
Larson Darrell	foam brushes, texture spray	Dorn True Value Oregon, Oregon, WI, 53575, US	17.36
Larson Darrell	hardware	Dorn True Value Oregon, Oregon, WI, 53575, US	27.97
Larson Darrell	tools	Amzn Mktp US Qg3xi0ur3, Amzn.Com/Bill, WA, 98109, US	35.98
Larson Darrell	plumbing parts	Marks Plumbing Parts, Fort Worth, TX, 76116, US	48.45
Larson Darrell	Hardware kits for whiteboard installation	My Whiteboards.Com, Shrewsbury, MA, 01545, US	55.72
Larson Darrell	light bulbs	Amzn Mktp US Tp0n63qi2, Amzn.Com/Bill, WA, 98109, US	154.8
Larson Darrell	plumbing parts	Marks Plumbing Parts, Fort Worth, TX, 76116, US	169.67
Larson Darrell	Ballast	Amzn Mktp US Zc46v5as3, Seattle, WA, 98109, US	172.5
Larson Darrell	plumbing parts	Marks Plumbing Parts, Fort Worth, TX, 76116, US	735.76
Larson Darrell	plumbing parts	Marks Plumbing Parts, Fort Worth, TX, 76116, US	797.25
Lease Nathaniel	Lug Nuts	Auto Value Oregon, Oregon, WI, 53575, US	9.96
Lease Nathaniel	Plastigauge	Auto Value Oregon, Oregon, WI, 53575, US	18.96
Lease Nathaniel	Clear Coat	Dorn True Value Oregon, Oregon, WI, 53575, US	20.97
Lease Nathaniel	Exhaust Expander	Amzn Mktp US T95nw6ij0, Seattle, WA, 98109, US	59.98
Lease Nathaniel	Helicoils	Amzn Mktp US Tp3hz8bb2, Amzn.Com/Bill, WA, 98109, US	80.54
Lease Nathaniel	CO2 for OHS metals	Badger Welding Supplie, Madison, WI, 53703, US	202.95
Lease Nathaniel	CO2 yearly cylinder rental charge for OHS metals	Badger Welding Supplie, Madison, WI, 53703, US	265.32
Lease Nathaniel	Batteries	Napa Auto Parts 003017, Oregon, WI, 53575, US	1,240.96
Leider Tracey	laser pointer for room 698	Amzn Mktp US Tp9qc6js2, Seattle, WA, 98109, US	43.99
Leider Tracey	APES supplies	Amzn Mktp US Av4xz3at3, Amzn.Com/Bill, WA, 98109, US	56.08
Leider Tracey	Lab supplies	Carolina Biologic Supp, Burlington, NC, 27215, US	85.72
Leider Tracey	Biotech supplies	Carolina Biologic Supp, Burlington, NC, 27215, US	88.85
Leider Tracey	Biotech supplies	Carolina Biologic Supp, Burlington, NC, 27215, US	264.02
Leider Tracey	Biotech supplies	Bio Rad Laboratories, Hercules, CA, 94547-1803, US	357.21
Marks Alexander	CE Parenting Food Tax refund on order	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	-39.56
Marks Alexander	CE & Rec Indoor PB Supplies	Dorn True Value Oregon, Oregon, WI, 53575, US	6.58
Marks Alexander	CE & Rec PB Supplies	Amzn Mktp US N588m34q3, Amzn.Com/Bill, WA, 98109, US	6.98
Marks Alexander	CE & Rec Class Supplies	Amazon.Com Te1w22dk2, Amzn.Com/Bill, WA, 98109, US	7.12
Marks Alexander	CE & Rec Indoor PB Supplies	Walgreens #9741, Oregon, WI, 53575, US	7.48
Marks Alexander	CE & Rec Pickleball Supplies	Dorn True Value Oregon, Oregon, WI, 53575, US	9.87
Marks Alexander	CE & Rec Pickleball Supplies	Walgreens #9741, Oregon, WI, 53575, US	11.22
Marks Alexander	Food CE Parenting classes	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	37.5
Marks Alexander	No School Day Field Trip	Madison Childrens Mus, Madison, WI, 53703, US	55
Marks Alexander	CE Parenting Food Wrongly Taxed	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	59.56

Card Reconciler	Description of Purchase	Vendor	Amount
Marks Alexander	CE & Rec Supplies	Staples, 877-8267755, MI, 48375, US	73.42
Marks Alexander	CE Event Supplies	Amzn Mktp US Tp3q62c71, Seattle, WA, 98109, US	86.97
Marks Alexander	CE & Rec Class Supply	Amzn Mktp US Ao8557wb3, Amzn.Com/Bill, WA, 98109, U	549.94
Mayo Larry	Gas for Spec Ed van - transporting FES student to/from school	Kwik Trip 73100007310, Oregon, WI, 53575-0000, US	25.02
Mayo Larry	7 - lockdown floor plates	Nightlock, Clio, MI, 48420, US	547.29
McCartney LaDelta	Refund for key box	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-14.99
McCartney LaDelta	Key box for Kleenmark Masters	Amzn Mktp US Tp7sr03u1, Amzn.Com/Bill, WA, 98109, US	14.99
McCartney LaDelta	Rubbers for door stops	Amzn Mktp US Te1cv52a0, Amzn.Com/Bill, WA, 98109, US	19.98
McCartney LaDelta	Bungee cords for Room divider transport	Amzn Mktp US Te3u81cc0, Seattle, WA, 98109, US	29.99
McCartney LaDelta	Misc small tools	Dorn True Value Oregon, Oregon, WI, 53575, US	65.44
McCartney LaDelta	Paint Supplies	Dorn True Value Oregon, Oregon, WI, 53575, US	70.11
McCartney LaDelta	Air Purifier Filters	Amzn Mktp US Tp6i74ph2, Amzn.Com/Bill, WA, 98109, US	109.98
McCauley Tricia	General Health Office Supplies	School Nurse Supply In, 800-4852737, IL, 60174, US	493.66
Mendl Nathan	silver metallic Sharpie markers.pdf	Amzn Mktp US Tt67q1e03, Amzn.Com/Bill, WA, 98109, US	16.98
Mendl Nathan	(200) foam earplugs, individually wrapped.pdf	Amzn Mktp US Mg81x8hl3, Amzn.Com/Bill, WA, 98109, US	24.95
Mendl Nathan	Pro Tools educator update.pdf	Dri Avid Technology, Avid.Com, MN, 55343, US	99
Mendl Nathan	outdoor signs for Spotlight Series.pdf	Vistaprint, 8662074955, MA, 02451, US	149.96
Mendl Nathan	Apple 13-inch MacBook Air - QLAB audio playback machine	Otherworldcomacsales, 8002754576, IL, 60098, US	279
Mendl Nathan	theater consumables	Full Compass Sys Vt, Madison, WI, 53593, US	3,012.13
Miller Amy	Canceled Training - SENG Facilitator Training	Fsp Watg, Wausau, WI, 54401, US	-200
Miller Amy	Credit OMS Team 3 tourney fee	Www.Badgerbots.Org, Middleton, WI, 53562, US	-170
Miller Amy	Credit OMS Team 2 tourney fee	Www.Badgerbots.Org, Middleton, WI, 53562, US	-170
Miller Amy	Credit OMS Team 1 tourney fee	Www.Badgerbots.Org, Middleton, WI, 53562, US	-170
Miller Amy	Supplies CE Parenting	Kwik Trip 37200003723, Oregon, WI, 53575-0000, US	5.28
Miller Amy	CE parenting class supplies	Amzn Mktp US Tp9wg6x12, Amzn.Com/Bill, WA, 98109, US	10.38
Miller Amy	CE Supplies	Amazon.Com Pn2cx45h3, Amzn.Com/Bill, WA, 98109, US	10.39
Miller Amy	AL Professional resources	Sq Wisconsin Associat, Baraboo, WI, 53913, US	14
Miller Amy	Supplies CE Parenting	Wal-Mart #1176, Stoughton, WI, 53589, US	14.11
Miller Amy	AL Math enrichment resources NKE	Amazon.Com Tp1rj7y00, Amzn.Com/Bill, WA, 98109, US	14.99
Miller Amy	Supplies CE Events	Wal-Mart #1176, Stoughton, WI, 53589, US	17.51
Miller Amy	CE Supplies	Amzn Mktp US 138bk4o83, Amzn.Com/Bill, WA, 98109, US	20.25
Miller Amy	AL Professional Resources	Amazon.Com T98iw6iw0, Seattle, WA, 98109, US	21.1
Miller Amy	AL Professional Resources	Amazon.Com Td6t19l70, Amzn.Com/Bill, WA, 98109, US	29.61
Miller Amy	Supplies CE Parenting	Wal-Mart #1176, Stoughton, WI, 53589, US	32.62
Miller Amy	Travel WATG conference - fuel	Kwik Trip 30200003020, Oregon, WI, 53575-0000, US	33.11
Miller Amy	Ce Pickleball Supplies & AL resources	Amzn Mktp US Vk9wz5a13, Amzn.Com/Bill, WA, 98109, US	45.08
Miller Amy	Food for CE Parenting Class	Pizza Hut 040689, Oregon, WI, 53575, US	60.45
Miller Amy	CE resources	Amzn Mktp US Tp1o50dh1, Amzn.Com/Bill, WA, 98109, US	66.02

Card Reconciler	Description of Purchase	Vendor	Amount
Miller Amy	CE Supplies; board and card games	Amzn Mktp US T99rz6yl0, Amzn.Com/Bill, WA, 98109, US	79.66
Miller Amy	FES AL resources	Amazon.Com Tp83r10e1, Amzn.Com/Bill, WA, 98109, US	102.37
Miller Amy	Noetic Math Competition Fee	Paypal Noetic Math, 4029357733, KS, 662102417, US	138
Miller Amy	Food for CE Parenting class	Wal-Mart #1176, Stoughton, WI, 53589, US	149.12
Miller Amy	FES Team Tourney Fee	Www.Badgerbots.Org, Middleton, WI, 53562, US	170
Miller Amy	OMS team 3 tourney fee	Www.Badgerbots.Org, Middleton, WI, 53562, US	170
Miller Amy	OMS team 2 tourney fee	Www.Badgerbots.Org, Middleton, WI, 53562, US	170
Miller Amy	OMS Team 1 tourney fee	Www.Badgerbots.Org, Middleton, WI, 53562, US	170
Miller Amy	WATG conference meal for 7 staff	Rivers Edge Pub And Gr, Wisconsin Del, WI, 53965, US	184.79
Miller Amy	SENG Facilitator Training - Kretschman	Fsp Watg, Wausau, WI, 54401, US	200
Miller Amy	Supplies CE Event	Wal-Mart #1176, Stoughton, WI, 53589, US	207.18
Miller Amy	CE Pickleball Supplies indoor	Pickleball Central, 2538540163, WA, 98032, US	232.75
Miller Amy	Conference Registration Schmoldt	Wisconsin State Readin, Burlington, WI, 53105, US	345
Miller Amy	Grades 2-8 math competition fall and spring fees	Paypal Noetic Math, 4029357733, KS, 662102417, US	966
Miller Eric	Sheet Music	Sheetmusicplus.Com, Wilmington, DE, 19801, US	43.9
Miller Eric	Hanerot Halalu EPRINT	J.W. Pepper, Exton, PA, 19341, US	53.5
Miller Eric	Sheet Music	J.W. Pepper, Exton, PA, 19341, US	65.3
Mundinger Erika	Credit for rakes	The Home Depot #4909, Madison, WI, 53711-0000, US	-49.8
Mundinger Erika	Rakes for OMS 8th Grade community service project	The Home Depot #4909, Madison, WI, 537110000, US	329.4
Newton Kara	adapter refund	Amzn Mktp Us, Seattle, WA, 98109, US	-39.95
Newton Kara	monthly service fee	Github, Inc., San Francisco, CA, 94107, US	4
Newton Kara	Cursive Writing Wizard App	Apple.Com/Bill, Cupertino, CA, 95014, US	13.98
Newton Kara	keyboard wrist rest	Amzn Mktp US Ra5sn7453, Amzn.Com/Bill, WA, 98109, US	13.99
Newton Kara	Flash Drive 16GB-10 pack	Amzn Mktp US 3r7vj3ma3, Amzn.Com/Bill, WA, 98109, US	25.99
Newton Kara	Pizza	Pizza Hut 040689, Oregon, WI, 53575, US	29.97
Newton Kara	35W Light Bulb 2pk	Amzn Mktp US Te2uj7221, Seattle, WA, 98109, US	39.99
Newton Kara	Pizza for weekend work	Marias Pizza Inc, Oregon, WI, 53575, US	40
Newton Kara	microphone preamp for smartphone	Walmart.Com, Walmart.Com, AR, 72716, US	59.99
Newton Kara	Pro Webcam	Amazon.Com 2a8ae4c73, Amzn.Com/Bill, WA, 98109, US	69.99
Newton Kara	20 Mounting bracket hard drive adapters	Amzn Mktp US Tp1ju48q1, Amzn.Com/Bill, WA, 98109, US	99.8
Newton Kara	Monthly service fee	Sinch Mailgun, San Antonio, TX, 78205, US	104.34
Newton Kara	printer filament	Amazon.Com Tp61n3600, Amzn.Com/Bill, WA, 98109, US	166.28
Newton Kara	6- 3Doodler Starter	Amazon.Com Te8e82jn1, Amzn.Com/Bill, WA, 98109, US	209.94
Newton Kara	MacBook Aire apple care	Apple.Com/Us, 800-676-2775, CA, 95014, US	249
Newton Kara	Proloquo2Go Assistive Ware app	Apple.Com/Bill, Cupertino, CA, 95014, US	249.99
Newton Kara	Guest Clinician From Spain - Jose Blesa Lull	Paypal Jiblesalull, 4029357733, CA, 95131, US	262.63
Newton Kara	16-sandisk 480 GB internal SSD	Amazon.Com Tp85x2hd1, Amzn.Com/Bill, WA, 98109, US	519.84
Newton Kara	tax forms	Nelco, Grand Rapids, MI, 49544, US	559.74

Card Reconciler	Description of Purchase	Vendor	Amount
Newton Kara	Annual fee for 7 users	1password, Toronto, ON, M2N6K8, CA	671.16
Newton Kara	Monthly Phone Services	Tds Metrocom, Madison, WI, 53717, US	1,123.33
Newton Kara	5-Ipads WI FI 16GF Gray	Apple.Com/Us, 800-676-2775, CA, 95014, US	1,495.00
Newton Kara	MacBook Air 15.3 computer F4Q029D91D	Apple.Com/Us, 800-676-2775, CA, 95014, US	1,579.00
Newton Kara	Web Design 2nd payment	In Cel Public Relatio, 800-262-3246, CA, 94043, US	7,200.00
Newton Kara	Web/Design 2023-24; Service Deposit #1	In Cel Public Relatio, 763-5596058, MN, 55441-2744, US	7,200.00
Novinska Ronald	WSFMA Fall Conference - turf conference - 11/6/23	Wstma, 6087929264, TX, 78746, US	65
Novinska Ronald	hotel for turf conference	Glacier Canyon Llc, Wisconsin Del, WI, 53965, US	138.95
Novinska Ronald	fertilizer	Insight Fs, Jefferson, WI, 53549, US	915
Prahl Christopher	Batteries	Dorn True Value Oregon, Oregon, WI, 53575, US	12.99
Prahl Christopher	Laser Level	Dorn True Value Oregon, Oregon, WI, 53575, US	27.99
Prahl Christopher	Shack Material, Rough framing base and walls	Stoughton Lumber Co, Stoughton, WI, 53589, US	2,553.20
Rattmann Heather	ziplocs and labels for uniforms	Amazon.Com Tp70p20i1, Amzn.Com/Bill, WA, 98109, US	30.07
Rattmann Heather	608 Threads Polo Shirt Embroidery	Py 608 Threads, Llc, Madison, WI, 53718, US	75
Rattmann Heather	document camera	Amazon.Com Te90f3332, Seattle, WA, 98109, US	99
Richards Mariah	Scholastic Book Fair	Scholastic, Inc., New York, NY, 10012, US	859.64
Ried Elisa	Lunch supplies - pizza comparison	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	34.48
Russell Nicholas	OSD CPR class 10/19	American Red Cross, 800-733-2767, DC, 20006, US	30
Russell Nicholas	Welding for block 5	Pp Aa Quality Welding, Madison, WI, 53718, US	90
Russell Nicholas	CPR classes from 8/18-10/10	Arc Training Services, 8882840607, DC, 20006, US	185
Scinico Janee	Return of Ipad cases for teachers	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-122.31
Scinico Janee	Fine motor tools for ODI 4K	Amazon.Com Td2cf8zy1, Seattle, WA, 98109, US	10.63
Scinico Janee	Supplies for PVE Spark	Amzn Mktp US T92l86gi1, Amzn.Com/Bill, WA, 98109, US	19.99
Scinico Janee	Supplies for Spark	Otc Brands Inc, Omaha, NE, 68137, US	26.91
Scinico Janee	December 4K Outreach Event Supplies	Amzn Mktp US 7k5vj3zd3, Amzn.Com/Bill, WA, 98109, US	29.95
Scinico Janee	Supplies for Spark	Amzn Mktp US 6118b73f3, Amzn.Com/Bill, WA, 98109, US	36.55
Scinico Janee	Snacks for Staff Appreciation	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	36.94
Scinico Janee	Snacks for Mariposa NKE 4K	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	53.78
Scinico Janee	Sunshine gift for Tracy retirement	Walgreens #9741, Oregon, WI, 53575, US	55.26
Scinico Janee	Food for apple bar for staff	Wal-Mart #1176, Stoughton, WI, 53589, US	55.94
Scinico Janee	Office supplies for 4K	Amazon.Com Tp3sc5du2, Seattle, WA, 98109, US	64.01
Scinico Janee	Supplies for Spark	Amzn Mktp US T92qv5xz1, Amzn.Com/Bill, WA, 98109, US	64.8
Scinico Janee	Food for Apple Bar for Staff	Metcalfe Markets, Madison, WI, 53717, US	69.54
Scinico Janee	Office supplies	Amzn Mktp US Te4z61cy1, Amzn.Com/Bill, WA, 98109, US	86.38
Scinico Janee	Food for apple bar for staff	Wal-Mart #1176, Stoughton, WI, 53589, US	96.6
Scinico Janee	Library Books for 4K sites	Amazon.Com Te6825fi0, Seattle, WA, 98109, US	103.77
Scinico Janee	PVE Spark field trip to apple orchard	Sq Alpine Ridge Orcha, Brooklyn, WI, 53521, US	120
Scinico Janee	Kindergarten EL Alphabet poster	Staples 00111708, Monona, WI, 53716, US	126

Card Reconciler	Description of Purchase	Vendor	Amount
Scinico Janee	WI State Music Conference WMEA Membership	Wisconsin Music Educat, 608-8503566, WI, 53597, US	180
Seiter Kati	Pneumo Pro	Ward Brodt Music, Fitchburg, WI, 53719, US	29.95
Seiter Kati	piano tuning	Farleys House Of Piano, Madison, WI, 53719, US	135
Shore Jacqueline	OMS--CSF--book in Spanish	Amazon.Com Te4eb2p21, Seattle, WA, 98109, US	9.9
Shore Jacqueline	Library books	Amazon.Com 3u3l10by3, Seattle, WA, 98109, US	10.09
Shore Jacqueline	OMS--CSF--library books	Amzn Mktp US Z14ox3to3, Amzn.Com/Bill, WA, 98109, US	13.58
Shore Jacqueline	OMS--CSF--magazine subscription J-14	Dtp J-14, New York, NY, 10017, US	17.97
Shore Jacqueline	OMS--CSF--magazine subscription Sports Illustrated Kids	Si For Kids Mag, New York, NY, 10281, US	19.95
Shore Jacqueline	Library Books	Amazon.Com Yj2pz7703, Seattle, WA, 98109, US	22.49
Shore Jacqueline	OMS--CSF--magazine from out of country	Future Publishing Ltd, Bath, BA1 1UA, GB	38.14
Shore Jacqueline	Supplies--tape for displays	Amzn Mktp US Yo62k3yr3, Amzn.Com/Bill, WA, 98109, US	43.9
Shore Jacqueline	OMS--CSF--magazine subscription National Geographic Kids	Nat Geo Kids 800647546, Washington, DC, 20036, US	55
Shore Jacqueline	School Library Journal subscription	School Library Journal, Plain City, OH, 43064, US	159.99
Shore Jacqueline	Spine labels for library books	Demco Inc, 800-9624463, WI, 53704, US	162.46
Shore Jacqueline	OMS--CSF--Library Books	Follett School Solutio, McHenry, IL, 60050, US	226.87
Shore Jacqueline	OMS--CSF--library books	Follett School Solutio, McHenry, IL, 60050, US	231.01
Shore Jacqueline	Library books	Follett School Solutio, McHenry, IL, 60050, US	328.25
Spears Douglas	door sweeps for door #2 at OMS	Dorn True Value Oregon, Oregon, WI, 53575, US	11
Spencer Grant	WIAA State Tennis Ticket	Gofan - Wiaa (Wisconsi, Alpharetta, GA, 30005, US	10.45
Spencer Grant	Football Supplies	Badger Sporting Goods, 608-2741353, WI, 53713, US	35
Spencer Grant	Golf Coaches Association Membership	Paypal Golfcoaches, 4029357733, CA, 95131, US	102
Spencer Grant	Boys Soccer Game Film Software	Sp Veo Technologies, Wilmington, DE, 19801, US	159
Spencer Grant	TV Stand, Wall Mount and Covers	Amzn Mktp US 2w3ej8sl3, Seattle, WA, 98109, US	184.36
Spencer Grant	Baseball Team Supplies	Badger Sporting Goods, 608-2741353, WI, 53713, US	280
Spencer Grant	Girls Cross Country Uniforms	Badger Sporting Goods, 608-2741353, WI, 53713, US	600
Spencer Grant	Portable Scoreboard	Badger Sporting Goods, 608-2741353, WI, 53713, US	650
Spencer Grant	Portable Restrooms - Conference Cross Country Meet	Buckys, 608-8353459, WI, 53575, US	1,050.00
Spencer Grant	Boys Hockey Locker Room Rental for 2023/2024 Season	In Wisconsin Hockey D, 800-262-3246, CA, 94043, US	2,500.00
Spencer Grant	Girls Basketball Warm-ups and Shooting Shirts	Badger Sporting Goods, 608-2741353, WI, 53713, US	2,670.00
Spencer Grant	JV2 Boys Basketball Uniforms	Bsn Sports Llc, Farmers Branc, TX, 75234, US	3,150.00
Stace Ryan	Heat Press Tape	Amzn Mktp US Ex6kd5133, Amzn.Com/Bill, WA, 98109, US	11.68
Stace Ryan	Planer Bearings	Amzn Mktp US Td45d4le0, Amzn.Com/Bill, WA, 98109, US	13.03
Stace Ryan	Heat Transfer Tape	Amzn Mktp US Ut4n405t3, Seattle, WA, 98109, US	14.59
Stace Ryan	Router Bit Guards	Amzn Mktp US Yn90d5fj3, Amzn.Com/Bill, WA, 98109, US	17.58
Stace Ryan	Gorilla Glue for Awards	Amazon.Com Mp2w93z63, Seattle, WA, 98109, US	23.88
Stace Ryan	Paint Can Lids	Amzn Mktp US Gz99j8sa3, Amzn.Com/Bill, WA, 98109, US	26.91
Stace Ryan	Spray Paint	Dorn True Value Oregon, Oregon, WI, 53575, US	27.96
Stace Ryan	Plug cutters	Amzn Mktp US Te6ri2ha2, Amzn.Com/Bill, WA, 98109, US	28.96

Card Reconciler	Description of Purchase	Vendor	Amount
Stace Ryan	epoxy resin, containers	Amzn Mktp US Te9u63yl0, Amzn.Com/Bill, WA, 98109, US	32.97
Stace Ryan	Hinges	Dorn True Value Oregon, Oregon, WI, 53575, US	33.54
Stace Ryan	Dremel tools & Attachments	Amzn Mktp US Tp4sl53s2, Seattle, WA, 98109, US	38.27
Stace Ryan	Floor Plan Drawing Templates	Amzn Mktp US Qz5qk3893, Amzn.Com/Bill, WA, 98109, US	39.92
Stace Ryan	Sublimation Paper	Amzn Mktp US Wn3i82ef3, Amzn.Com/Bill, WA, 98109, US	51.16
Stace Ryan	3D Printer Part	Microboards Technology, Chanhassen, MN, 55317, US	84.31
Stace Ryan	Stain	Dorn True Value Oregon, Oregon, WI, 53575, US	104.98
Stace Ryan	WD-40, Hardware, Boards, Storage Totes	Menards Monona Wi, Monona, WI, 53716, US	159.41
Stace Ryan	3D Printer Extrusion Heads	Microboards Technology, 952-5561600, MN, 55317, US	386.43
Tarran Sherri	Holders for air tags.	Amzn Mktp US 6m1rm5mo3, Amzn.Com/Bill, WA, 98109, US	8.97
Tarran Sherri	Holders for air tags.	Amzn Mktp US Tp3rx42c1, Amzn.Com/Bill, WA, 98109, US	8.97
Tarran Sherri	apple air card holders - d.o.	Amzn Mktp US Te53099m2, Amzn.Com/Bill, WA, 98109, US	8.97
Tarran Sherri	Summer school storage	U-Haul Moving & Storage, Madison, WI, 53711, US	89.95
Tarran Sherri	Replacement signs for OHS.	Ada Sign Factory, Cleveland, OH, 44134, US	115.11
Tarran Sherri	Wynd Max filters, sticky notes, legal pads, laminating sheets	Amzn Mktp US Cm1tp2163, Amzn.Com/Bill, WA, 98109, US	116.95
Tarran Sherri	Summer school storage	U-Haul Moving & Storage, Madison, WI, 53711, US	179.9
Tarran Sherri	Apple air tags for d.o.	Amzn Mktp US Te3p017c0, Amzn.Com/Bill, WA, 98109, US	398.79
Tarran Sherri	NKE - 10 sets of filters for the Wynd machines	Amzn Mktp US Sz6oj3b53, Amzn.Com/Bill, WA, 98109, US	499.9
Tarran Sherri	Garbage pick up.	Pellitteri Waste Systems, Monona, WI, 53713, US	4,139.29
Timmins Jody	PVE Follett Titlewave Order (final)	Follett School Solutions, McHenry, IL, 60050, US	18.01
Timmins Jody	NKE Library Books	Follett School Solutions, McHenry, IL, 60050, US	45.82
Timmins Jody	NKE Library Books	Follett School Solutions, McHenry, IL, 60050, US	163.8
Timmins Jody	PVE Follett Titlewave Order (partial)	Follett School Solutions, McHenry, IL, 60050, US	259.18
Timmins Jody	Books for NKE and PVE	Sp Creative Co Books, North Mankato, MN, 56003, US	750.58
Timmins Jody	Perma-Bound - NKE and PVE books	Hertzberg New Method Inc, 217-2435451, IL, 62650, US	1,807.30
Timmins Jody	Audiobooks	Playaway Products LLC, Solon, OH, 44139, US	2,099.66
Tomasiewicz Sarah	tape for bag sealing machines	Innoseal Systems Inc, Charlotte, NC, 28273, US	101
Tomasiewicz Sarah	Menu posters for kitchens	Amzn Mktp US Rv56b3wh3, Amzn.Com/Bill, WA, 98109, US	159.6
Tomasiewicz Sarah	Apples for great lakes great apple crunch	Sq Alpine Ridge Orchards, Brooklyn, WI, 53521, US	260
Tomasiewicz Sarah	Van Lift Repair	Madison Truck Equipment, Madison, WI, 53716, US	329.9
Tomasiewicz Sarah	OFroYo	Oregon Frozen Yogurt, Oregon, WI, 53575, US	2,163.00
Towns Brian	Amazon Prime Video - Moneyball, class materials / curric, 10/13	Prime Video Tp2xe40g0, 888-802-3080, WA, 98109, US	5.26
Towns Brian	Food for OHS Oasis	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	5.52
Towns Brian	Food for OHS Oasis	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	8.56
Towns Brian	OHS Oasis - Donuts	Kwik Trip 30200003020, Oregon, WI, 53575, US	12.98
Towns Brian	Food for OHS Oasis	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	27.78
Towns Brian	Food for OHS Oasis	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	36.87
Towns Brian	Food for OHS Oasis	Hy-Vee Oregon 1482, Oregon, WI, 53575, US	38.84

Card Reconciler	Description of Purchase	Vendor	Amount
Towns Brian	radio broadcasting platform for "Panther Radio" 10/23-11/23	Radio Co, Manchester M4, M4 3DU, GB	59
Towns Brian	Oasis Art supplies; wood art mannequin hands, rulers	Amzn Mktp US Te9bh9ig1, Amzn.Com/Bill, WA, 98109, US	77.75
Wacker Ann	Duplicate Payment - Credit Issued (4th gr field trip Overture)	Madison Symphony Orche, Madison, WI, 53703, US	-304
Wacker Ann	Return/credit of damaged dry erase markers	Quill Corporation, Quill.Com, SC, 29203, US	-46.3
Wacker Ann	Vocabulary Cards	Teacherspayteachers.Co, 6465880910, NY, 10003, US	5
Wacker Ann	Suction Cups for holding lunch card pocket charts (1st Grade)	Amzn Mktp US Te0q24hs0, Seattle, WA, 98109, US	6.55
Wacker Ann	Vinyl and markers for Cricut	Amazon.Com Te3ll0oi1, Amzn.Com/Bill, WA, 98109, US	17.36
Wacker Ann	Bird Seed, Self Adhesive Dots	Amzn Mktp US Pu44y2zd3, Amzn.Com/Bill, WA, 98109, US	18.98
Wacker Ann	Pencil Sharpener	Amzn Mktp US Te3pf99c0, Amzn.Com/Bill, WA, 98109, US	22.99
Wacker Ann	Classroom Supplies	Amzn Mktp US 4t2425xp3, Amzn.Com/Bill, WA, 98109, US	25.39
Wacker Ann	Step Stool for Kindergarten Classroom	Amzn Mktp US 264is3hs3, Amzn.Com/Bill, WA, 98109, US	25.79
Wacker Ann	Tongs for EL (1st Grade Team)	Amazon.Com Tp7cn9kk0, Seattle, WA, 98109, US	29.76
Wacker Ann	Whistle and Ipad holder	Amzn Mktp US Td6cu0320, Amzn.Com/Bill, WA, 98109, US	30.48
Wacker Ann	Orchestra Supplies (cloths, tape, marking tape)	Amzn Mktp US Te9503461, Amzn.Com/Bill, WA, 98109, US	33.97
Wacker Ann	Packaging & Masking Tape	Amzn Mktp US T58q81ms1, Amzn.Com/Bill, WA, 98109, U'	38.08
Wacker Ann	Folders - Reading Plus File Folders - Building	Staples, 877-8267755, MI, 48375, US	43.06
Wacker Ann	Classroom Supplies	Amzn Mktp US l303h67r3, Amzn.Com/Bill, WA, 98109, US	49.76
Wacker Ann	Growth Mindset Journal (Greiber/Anderson)	Amzn Mktp US 2t1dz8k83, Amzn.Com/Bill, WA, 98109, US	51
Wacker Ann	Free Play supplies for Art Room (PTO)	Amzn Mktp US Vk41a1iw3, Amzn.Com/Bill, WA, 98109, US	53.45
Wacker Ann	Digital Timers and batteries (3rd Grade EL Supplies)	Amzn Mktp US Td7d21ov2, Seattle, WA, 98109, US	53.88
Wacker Ann	Ziplock bags and batteries for ADOS2 Kit (Speech)	Amzn Mktp US Te6zz6cm1, Amzn.Com/Bill, WA, 98109, US	56.69
Wacker Ann	Bass Repair	Ward Brodt Music, Fitchburg, WI, 53719, US	57.1
Wacker Ann	Crafts, play dough, stickers (PTO-Mountford)	Amzn Mktp US Tp6qg2st1, Amzn.Com/Bill, WA, 98109, US	61.54
Wacker Ann	Paper Trays for Kindergarten stations (Wells)	Lakeshore Learning Mat, Carson, CA, 90895, US	62.09
Wacker Ann	Stylus for tablets (all 1st graders)	Amzn Mktp US Lr6e37lj3, Amzn.Com/Bill, WA, 98109, US	67.41
Wacker Ann	Kleenex	Amazon.Com A40qp3pq3, Seattle, WA, 98109, US	78.25
Wacker Ann	Para Appreciation	Tst Firefly Coffeehou, 608-835-6238, WI, 53575, US	88.25
Wacker Ann	UFLI Foundation Teacher Manual (reading plus - Byron)	Ventris Learning, Sun Prairie, WI, 53590, US	90
Wacker Ann	Math Games - Amlong (PTO)	Amzn Mktp US Tq5bg4dg3, Amzn.Com/Bill, WA, 98109, US	91.55
Wacker Ann	Fossil Dig Kit (EL supplies for 2nd Grade)	Amzn Mktp US Pu5da2jy3, Seattle, WA, 98109, US	104.66
Wacker Ann	Laminating Pouches (Kindergarten)	Amazon.Com Tp6a80np0, Seattle, WA, 98109, US	107.56
Wacker Ann	Dry erase markers	Quill Corporation, Quill.Com, SC, 29203, US	111.36
Wacker Ann	Book Sets for Reading Plus	Amazon.Com Gv0446dx3, Amzn.Com/Bill, WA, 98109, US	138.59
Wacker Ann	Round Magnets, Post it tabs/flags, Laminating Pouches	Amzn Mktp US T98p03911, Amzn.Com/Bill, WA, 98109, US	172.05
Wacker Ann	Feeling Buddies for kindergarten (PTO)	Loving Guidance Llc, Chicago, IL, 60606-1615, US	276
Wacker Ann	Bulletin Board for Classroom (Anderson) PTO	School Specialty Moto, 888-388-3224, WI, 54942, US	295.5
Wacker Ann	4th Grade Field Trip Overture - Youth Fall Concert	Madison Symphony Orche, Madison, WI, 53703, US	304
Wacker Ann	4th Grade Field Trip - Overture Fall Youth Concert	Madison Symphony Orche, Madison, WI, 53703, US	304

Card Reconciler	Description of Purchase	Vendor	Amount
Wacker Ann	TV and Mount for Special Ed Classroom (Jagdfeld)	Amzn Mktp US Tp9vs5g70, Amzn.Com/Bill, WA, 98109, US	328.38
Wacker Ann	Autistic Mental Health/Well Being Training for Paras	Autism Greater Wi, Menasha, WI, 54952-1160, US	425
Wacker Ann	3rd Grade Field Trip to Alpine Ridge Orchard	Sq Alpine Ridge Orcha, Brooklyn, WI, 53521, US	492
Wacker Ann	Recognition Buttons - Hispanic Heritage Month	Sq Design By Mayo, Gosq.Com, WI, 53719, US	525
Weinert Juanita	Books for CCT dual Credit Course	Amazon.Com Te87k5xh0, Seattle, WA, 98109, US	25.96
Weinert Juanita	CPR fire station comes into Health classes (Thank you)	Kwik Trip 37200003723, Oregon, WI, 53575, US	30
Weinert Juanita	Books for CCT--Dual Credit reading requirement.	Amazon.Com Tp9543vj2, Amzn.Com/Bill, WA, 98109, US	33.66
Weinert Juanita	Quilt boards for Child development Project--Display	Amzn Mktp US 6m4rw83u3, Amzn.Com/Bill, WA, 98109, U	77.25
Weinert Juanita	Textbook requirement for CCT Dual Credit course	Amzn Mktp US T92404wh0, Amzn.Com/Bill, WA, 98109, U	220.94
Weinert Juanita	Supplies to build a float for homecoming parade	Amzn Mktp US Te1237ck1, Amzn.Com/Bill, WA, 98109, US	232.26
Welton Carol	Credit for fraudulent charge	Sq Seven One Eats Res, Gosq.Com, GA, 30213, US	-1,072.66
Welton Carol	Changing Table for Play Crew (Liz Starkman)	Especial Needs, 3146922424, MO, 63146, US	-484.95
Welton Carol	Return 1 MNN Portable Monitor 15.6 inch (Candace Weidensee)	Amzn Mktp Us, Seattle, WA, 98109, US	-62.98
Welton Carol	Total Hours Transcribed (3.26 Hours)	Sonix.Ai, San Francisco, CA, 94107, US	16.49
Welton Carol	Autism Spectrum Rating Scales 2-5 Years Parent Online Forms	Sp Mhs: Multi Health, Toronto, ON, M2H 3R6, CA	22.5
Welton Carol	Puzzle Toy Fidget for student (Diane Musser/OHS)	Amzn Mktp US Te3fx6ei1, Amzn.Com/Bill, WA, 98109, US	22.99
Welton Carol	ARK Therapeutic Spare batteries for the Z-Vibe and Z Grabber	Amzn Mktp US Te7373ej1, Amzn.Com/Bill, WA, 98109, US	23.8
Welton Carol	Hand Weight for 504 student (Molly Hamre/RCI)	Amzn Mktp US Tp28q6h71, Amzn.Com/Bill, WA, 98109, US	23.95
Welton Carol	EZ2See Academic Year Calendar for student (Kyle Kasten/OHS)	Prevent Products, Rochester, MN, 55904, US	31.99
Welton Carol	Dry Erase Pocket Sleeves Reusable Page Protectors: File Folders	Amzn Mktp US Kb6v46j33, Amzn.Com/Bill, WA, 98109, US	33.58
Welton Carol	Umbrellas (4) (Katie Rucker/OMS)	Amzn Mktp US Td7jk9f21, Amzn.Com/Bill, WA, 98109, US	36.16
Welton Carol	Velcro, Self Adhesive Dots (Annie Baden/FES)	Amzn Mktp US K08h21u83, Amzn.Com/Bill, WA, 98109, US	36.48
Welton Carol	Progress Monitoring & Data Analysis PD Webinar through Education Modified, LLC (Candace Weidensee)	Paypal Educationmo Ed, 4029357733, CA, 95131, US	39
Welton Carol	ABAS-3 Spanish Parent/Primary Caregiver Online Form	Western Psychological, Torrance, CA, 90503, US	40
Welton Carol	Chewy Fidgets, Spinner Fidgets, Gum, Mints	Amzn Mktp US Td40p3zd0, Amzn.Com/Bill, WA, 98109, US	44.19
Welton Carol	SEA Bridge Monthly Subscription (Nikki Jagdfeld)	Bridges Learning Syste, West Linn, OR, 97068, US	49
Welton Carol	Sand Hourglass Timers; Visual Countdown Timer; Fox Night Light	Amzn Mktp US Tp7e35ds1, Amzn.Com/Bill, WA, 98109, US	52.87
Welton Carol	Comprehensive OG+ Spelling Teacher Guide Grade 3+; OG+ Student Spelling Book D	Imse, Southfield, MI, 48033, US	59.95
Welton Carol	Test of Auditory Comprehension of Language booklet	Pro-Ed, Inc., 15124513246, TX, 78705, US	74.8
Welton Carol	School-Age Stuttering Therapy: A Practical Guide	Sp Stutteringtherapy, McKinney, TX, 75072, US	79.77
Welton Carol	OG+ Student Spelling Book B (2); OG+ Student Reading Book B (2)	Imse, Southfield, MI, 48033, US	79.95
Welton Carol	Comprehensive OG+ Teacher Guide Grade 1; OG+ Student Reading Book B; OG+ Student Spelling Book B	Imse, Southfield, MI, 48033, US	149.95
Welton Carol	Hotel for the 2023 New School Nurse Orientation-Pfundheller	Kalahari Resort - Wi, Wisconsin Del, WI, 53965, US	179.99
Welton Carol	Middle School RUSH Digital Curriculum (Bonnie Smith/OMS)	Paypal Rushneurobe, 4029357733, IL, 60076, US	199
Welton Carol	Blue2 Bluetooth Switch (Stacy Williamson/RCI)	Ablenet, Inc, 6512942209, MN, 55113, US	260

Card Reconciler	Description of Purchase	Vendor	Amount
Welton Carol	Clinical Services for OSD 10/7/23 & 10/18/23	Sq New Beginnings Cou, Gosq.Com, WI, 53711, US	260
Welton Carol	Stereo Headset with Unidirectional Noise-Canceling Microphone	Amzn Mktp US Hu4a16173, Amzn.Com/Bill, WA, 98109, US	265.05
Welton Carol	Council for Exceptional Children /DDEL - Division for Culturally & Linguistically Diverse Exceptional Learners Professional Development/CASE - Council of Administrators of Special Education annual renewal	Council For Exceptional Children, Arlington, VA, 22201, US	310
Welton Carol	Clinical Services for OSD 9/20/23, 10/4/23	Sq New Beginnings Cou, Gosq.Com, WI, 53711, US	390
Welton Carol	Pragmatic Lang. Skills Inventory; Phonological Awareness Test	Pro-Ed, Inc., 15124513246, TX, 78705, US	411.4
Welton Carol	Test of Auditory Processing Skills; Oral Passage Understanding Scale	Western Psychological, Torrance, CA, 90503, US	673.2
Welton Carol	Lost & Found: Unlocking Collaboration and Compassion to Help Our Most Vulnerable, Misunderstood Students	Amazon.Com Z33w79v73, Amzn.Com/Bill, WA, 98109, US	700.25
Welton Carol	Changing Table for Play Crew (Liz Starkman)	Especial Needs, 3146922424, MO, 63146, US	1,034.65
Welton Carol	Fraudulent charge; received credit	Sq Seven One Eats Res, Gosq.Com, GA, 30213, US	1,072.66
Welton Paul	Supplies	Dorn True Value Oregon, Oregon, WI, 53575, US	6.49
Welton Paul	Supplies	Dorn True Value Oregon, Oregon, WI, 53575, US	9.99
Welton Paul	Locks for display case doors	Dorn True Value Oregon, Oregon, WI, 53575, US	18.98
Welton Paul	Tools	Dorn True Value Oregon, Oregon, WI, 53575, US	22.99
White Kimberly	refund on tax for windsor learning order	Winsorlearning.Com, Bloomington, MN, 55425, US	-9.02
White Kimberly	phonics and fluency resource for staff	Winsorlearning.Com, Bloomington, MN, 55425, US	172.92
Yancey Jennifer	Self laminating sheets	Amzn Mktp US T92m36h31, Amzn.Com/Bill, WA, 98109, US	19.89
Yancey Jennifer	WCDA All-State Choir Registration	Paypal Wisconsin, 9203583730, WI, 530121345, US	780
Zoesch John	Laundry bags for rags	Amzn Mktp US Tp4140sq1, Amzn.Com/Bill, WA, 98109, US	9.99
Zoesch John	mouse traps and attractant gel	Menards Monona Wi, Monona, WI, 53716, US	21.05
Zoesch John	tire inflator with gauge, gate handle for gym storage	Menards Monona Wi, Monona, WI, 53716, US	26.46
Total Transactions			210,799.54

STAFFING RETIREMENTS/RESIGNATIONS

December 11, 2023

FTE	Position	Staff Member
1.0	Gifted and Talented Teacher - BKE	Maria Katsaros-Molzahn (27 years of service to OSD) - retirement effective June 7, 2024
1.0	History Teacher - OHS	Sean Stokes (6.5 years of service to OSD) - retirement effective January 19, 2024

Appendix 352.08

Approval Form – Field Trips NOT within the School Day (Board Policy 352)

Field trips, not held within the school day, which involve not more than a 400 mile round trip from Oregon or involve one overnight, must be approved by the building administrator or his/her designee and the Superintendent.

Field trips of greater distance or time must have approval of the building administrator or his/her designee and the Board of Education.

In scheduling field trips, advisors shall take into consideration major religious holidays and shall refrain from scheduling events on those dates to the extent possible.

A preliminary request using this request format must be presented to the Board of Education for approval prior to making any commitments to students or parents. The preliminary request must indicate if there is a possibility for a follow up competitive trip later on.

A final proposal should be submitted for Board approval at least 30 days prior to date of departure. A final proposal must include all data not available on the preliminary report.

Attach a proposal to this form that includes: **OHS BOYS HOCKEY 1/5/24 Overnight**

1	Objective of the Trip: Explain how this field trip is related to the curriculum. 2 hockey games in Northern, WI (Hayward 1-5 and Somerset 1-6) against opponents we would otherwise not have the opportunity to play due to travel distance
2	Itinerary of the Trip: 1/5/24 Depart OHS @ 10:30am 1/5/24 Games @ Hayward 5:00pm/7:00pm 1/5/24 Arrive Holiday Inn ~ 9:45pm 1/6/24 Depart Holiday Inn @ 10:00am 1/6/24 Games @ Somerset 1:00pm/3:00pm 1/6/24 Head Home ~ 5:30pm List dates, activities, name of tour company and qualifications (if applicable), transportation means, lodging, number of nights away, and activities as they relate to the trip/cause objectives.
3	Cost and Financing Include plans which allow students to earn a portion of the cost, the amount of funds paid by the school district, booster clubs or student activity account. The hockey activity account will cover the cost of one meal. The approximate cost per player for other meals is \$15 -\$20. The approximate cost of lodging will \$40 per player. The hockey activity account will cover the additional cost of the coach bus.
4	Chaperoning Arrangements The adult-student ratio shall be at least 1:10. In advance of the trip, arrangements must be made for students requiring special physical accommodations and medications. The 3 paid hockey coaches will be in attendance in addition to 1 volunteer coach.
5	Time From School Detail the amount of missed class time by students and any arrangements for work make-up. (Utilization of non-class time including vacation/holiday/weekend days is encouraged). Students will miss class on 1/5 beginning at 10:00 AM. They will make contact with teachers in advance and complete all work as instructed.
6	Code of Ethics Behavior and rules of conduct shall strictly conform to the standards outlined in student handbooks and Board policy 8.17. Describe how this is communicated to students. Students will be following all school policies in addition to the OHS Code of Conduct, which will be reviewed by coaches prior to the trip.

If District transportation is needed, attach the Transportation Request Form **coach bus**

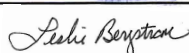
Principal/Designee's Approval:



Date:

12/6/23

Superintendent/Board Approval:



Date:

12/8/2023

Transportation Request forwarded to Transportation Director (date):

The teacher responsible for the trip must provide a written summary of any and all behavior, medical emergencies and/or injuries to the building administrator and Superintendent upon return to school. The summary shall include teacher response to the incident.

APPROVAL FORM FIELD TRIPS NOT WITHIN THE SCHOOL DAY - PLEASE READ ENTIRELY

A preliminary request using this request format must be presented to the Board of Education for approval prior to making any commitments to students or parents. The preliminary request must indicate if there is a possibility for a follow up competitive trip later on.

A final proposal should be submitted for Board approval at least **30 days** prior to date of departure. A final proposal must include all data not available on the preliminary report.

A copy of both the preliminary and the final proposal should be submitted to the designated associate principal that oversees field trips.

To: Maggie Zywicki, Jim Pliner, Dr. Bergstrom, OregonSchool District Board of Education

From: Jennifer Yancey, vocal music teacher, and Michelle Kaebisch, orchestra teacher, and Allison Jaeger, band teacher

Date of Trip: Thursday, March 27 - Sunday, March 30, 2025

Number of Overnights (one or less = superintendent's permission, more than one = BOE permission): **Three nights**

Approximate Round Trip Distance (no more than 400 mile round trip = superintendent's permission, greater distance = BOE permission): **1,870**

Objective of the Trip (Explain how this field trip is related to the curriculum):

OHS Music Department Trip to New York City

The OHS Music Department is a community of learners where music instruction focuses on technique and skills, as well as adapting and modifying instruction to meet the needs of the students. Our classrooms are places where students learn about music and themselves; social-emotional learning is at the forefront of all instruction. This travel opportunity gives our students the chance to learn and grow outside of the walls of OHS. The OHS Theory of Action states:

When all OHS staff build authentic relationships with students, and collaborate purposefully to:

foster a culture that supports social-emotional learning, mental health, and personal growth,

then each and every student will grow as a healthy, engaged, independent learner who demonstrates success now and in their future beyond OHS.

Our intent is to broaden our students' experiences with music outside of Dane County, allowing them to make connections to their own musicianship, themselves, and the world around them.

Below are the National Core Arts Standards that correspond with planned experiences in our itinerary.

BROADWAY PERFORMANCES

- **RESPONDING — MU: Re7**
 - Perceive and analyze artistic work.
 - Analyze how the structure and context of varied works inform the response.
- **RESPONDING — MU: Re9.1**
 - Apply criteria to evaluate artistic work.
 - Support an evaluation of musical works and performances based on analysis, interpretation, and established criteria.
- **CONNECTING — MU: Cn11.0**
 - Relate artistic ideas and works with societal, cultural, and historical context to deepen understanding.
 - Relate musical ideas and works to varied contexts and daily life to deepen understanding.

NEW YORK PHILHARMONIC PERFORMANCE

- **RESPONDING — MU: Re8.1**

- Interpret intent and meaning in artistic work.
 - Support an interpretation of musical works that reflects creators'/performers' expressive intent.

RADIO CITY MUSIC HALL TOUR

- **RESPONDING – MU: Re7**
 - Perceive and analyze artistic work.
 - Choose music appropriate for a specific purpose or context.
- **CONNECTING – MU: Cn10**
 - Synthesize and relate knowledge and personal experiences to make art.
 - Synthesize and relate knowledge and personal experiences to make music.

NEW YORK PHILHARMONIC CLINIC AND BROADWAY WORKSHOP

- **PERFORMING – MU: Pr5.1**
 - Develop and refine artistic techniques and work for presentation.
 - Evaluate and refine personal and ensemble performances, individually or in collaboration with others.

Itinerary of the Trip (List dates, activities, name of tour company and qualifications (if applicable), transportation means, lodging, number of nights away, and activities as they relate to the trip/cause objectives) : **See Attached**

Cost and Financing (Include plans which allow students to earn a portion of the cost, the amount of funds paid by the school district, booster clubs or student activity account): **Current cost per person: \$2,039. Price will change when we know exact numbers of students and adults. A payment plan has been established. Oregon Choral Boosters, Friends of the Orchestra, and Oregon Band Advocates will assist in creating opportunities for financial assistance.**

- April 19 – Online registration deadline
- April 26 – \$150
 - This payment must be made out-of-pocket (no fundraised funds can be applied until after the deposit is completed)
 - If a traveler purchases one of the two types of Trip Protection, that premium amount will be added to the \$150 deposit, must be paid at the same time, and must also be paid out-of-pocket.
- May 31 – \$216
- June 28 – \$216
- July 26 – \$216
- August 30 – \$216
- September 27 – \$216
- October 25 – \$216
- November 29 – \$216
- December – PAYMENT BREAK!
- January 24 – Remaining balance (based on final numbers, show selection, airfare, and room list)

Chaperoning Arrangements The adult-student ratio shall be at least 1:10. In advance of the trip, arrangements must be made for students requiring special physical accommodations and medications.): **We will follow the 1:10 ratio of adults to students.**

Time from school (Detail the amount of missed class time by students and any arrangements for work make-up. (Utilization of non-class time including vacation/holiday/weekend days is encouraged).: **Students will miss two days of school. Since this is the end of a grading period, students will need to have submitted all formative and summative work to be assessed prior to departure.**

Code of Ethics (Behavior and rules of conduct shall strictly conform to the standards outlined in student handbooks and Board policy 8.17. Describe how this is communicated to students.): **Students and parents will read and sign a behavior contract prior to departure.**

Transportation (If District transportation is needed, attach the Transportation Request Form): **We will fly to New York City, ride a bus from La Guardia to Manhattan, and walk or take the subway to our destinations.**

If District transportation is needed, attach transportation request form. Completed in the month of March.

Principal/Designee Approval:

Date: 12/7/2023

Superintendent/Board Approve:

Date: 12/8/2023

Transportation Request forwarded to Transportation Director

Date:

The teacher responsible for the trip must provide a written summary of any and all behavior, medical emergencies and/or injuries to the building administrator and Superintendent upon return to school. The summary shall include teacher response to the incident.



Bob Rogers Travel

Making Moments That Matter

since
1981

OREGON HIGH SCHOOL BAND, CHOIR, & ORCHESTRA
ALLISON JAEGER, MICHELLE KAEBISCH, ERIC MILLER, & JENNIFER YANCEY, DIRECTORS
DESTINATION: NEW YORK, NY
DATES: MARCH 27 – 30, 2025

SUGGESTED ITINERARY
AS OF
NOVEMBER 15, 2023
Sarah McVeigh, Travel Consultant

THURSDAY, MARCH 27

AM **Two (2) Motor Coaches** arrive at **Oregon High School**; begin loading
456 N. Perry Pkwy, Oregon, WI 53575

AM Group arrives at **General Mitchell International Airport** or one of the **Chicago airports** (pending best flight option for the group)

~ Meet your BRT Airport Greeter at check-in counter ~

Upon Arrival Begin check-in process and head through security. **EVERYONE** needs to bring a picture ID along with his/her ticket. All travelers 18+ **MUST** have a state issued ID. Keep them handy throughout check-in & security processing.

AM CST Passengers depart for a **New York Airport**

AM EST Arrive at a **New York Airport**

One checked bag per person Included

~ Meet your Professional BRT Tour Director at **Baggage Claim** ~

AM Load **two (2) Motor coaches**; depart for your **New York area hotel**

AM/PM Arrive at the hotel; drop luggage off for storage until check-in
***Motor coaches will depart after drop-off. Make sure you take all your belongings off the coaches. You will not have other motor coaches on this trip until you depart for the airport to go home.*

PM Walk to **Times Square**

PM Enjoy lunch (student cost) and time to explore
Times Square is considered the crossroads of the world, the home of the New Year's Eve ball drop and Broadway, delicious restaurants, and every type of NYC souvenir store and clothing store you can imagine here. You will never find another place on earth quite like **Times Square**.



Bob Rogers Travel

Making Moments That Matter

since
1981

- 2:00 PM Meet at the **Museum of Broadway**
145 W. 45th Street, New York, NY 10036
- 2:15 PM Enjoy time to explore the **Museum of Broadway**
This is the first permanent museum dedicated to documenting the history and experience of Broadway and its profound influence upon shaping Midtown Manhattan and Times Square. Learn and experience through interactive, lively, and vibrant exhibits!
- 4:00 PM Meet at the hotel; get your luggage and check-in
**Freshen up for tonight's activities
- 4:45 PM Walk as a group to **John's Pizzeria of Times Square**
260 W. 44th Street, New York, NY 10036
- 5:00 PM Enjoy a group dinner at **John's Pizzeria of Times Square**
John's is the most unique pizzeria in the world! It has been voted one of New York's best pizzas because of its unique characteristics. All pizzas are made to order in 800-degree coal-fired ovens that are operated by "pizza men" who have gone through months of extensive training. The venue is just as stunning – as it was built in an old church in the heart of Times Square.
- 6:15 PM Walk to the **Theatre** for tonight's performance
- 8:00 PM **Choir:** The curtain rises on **Broadway Show!** (based on \$120 seats and availability)
Orchestra & Band: The Downbeat for the NY Philharmonic (based on \$120 seats and availability)
- 10:45 PM Check out the stage door to see what cast members you might be able to see or meet!
- Afterward Walk to the hotel

FRIDAY, MARCH 28

8:00 AM Enjoy breakfast at the hotel

9:00 AM Depart for your **Workshop Location (Walk of subway, pending studio)**

9:45 AM Arrive at your **Workshop Location**

10:00 AM **Oregon High School Orchestra & Band** participates in an **Up Close and Personal Workshop (based on availability)**

Experience a meet & greet with 2-3 working Broadway Professionals. After hearing their stories and asking questions, they will do a short private performance for the group!

Oregon High School Choir participates in a **Broadway Imagined Vocal Workshop** with soloist add-on *(based on availability)*

11:30 AM Workshop ends; depart for Rockefeller Center area

12:00 PM Enjoy lunch (student cost) in the Rockefeller Center area

1:00 PM Take the **Radio City Music Hall Backstage Tour**

****Your group will be divided into smaller groups that depart every 15 minutes**

****Arrive at the Radio City Music Hall Entrance 15 minutes prior to your assigned tour**

Opened in 1932, the largest theater in the US has an opulent Art Deco interior.

*Once a movie palace, it now hosts a variety of musical performances and special events, such as the **Tony Awards** and the **MTV Video Music Awards**. The annual*

***Christmas Show** starring the world famous **Rockettes**, 36 long-legged dancers, is a New York tradition.*

Afterward Depart for your afternoon of "Choose your Own Adventure"

**** Suggestions for the after when you are not in a Radio City Music Hall Tour****

**** All suggestions should be reserved in advance and if there is a cost it is an additional cost ****

- Experience New York City Bus Tour

- Book a Julliard Tour

- Central Park Explore **Central Park (Carriage ride anyone? – additional cost)**

Extending south to north from 59th street to 110th street, and east to west from Fifth Avenue to Central Park West, you will find over 840 acres of landscaped & recreational areas including: zoo, theater, sports facilities, lakes, and more!

- Central Park Zoo

- Visit the **Metropolitan Museum of Art**



- Take a **Statue Cruise Ferry** to Liberty Island and Ellis Island
*Enjoy your chance to take a self-guided tour of the **American Immigration Museum** on **Ellis Island**. From 1892 to 1954, millions of the world's huddled masses passed through the gates following the American Dream. Take time to research your own family's history and see if any of your ancestors travelled to America through Ellis Island*
- Explore and/or shop on **5th Avenue**; Visit **St. Patrick's Cathedral** (on **5th Avenue**)
- Visit the **American Museum of Natural History** (the museum used in the movie *Night at the Museum*)
- Visit **Lincoln Center**
- Choose one of several **Walking tours of the city** (Times Square, Theatre, Central Park, Brooklyn Bridge, etc.)
- Visit the top of the **Empire State Building**

4:35 PM Meet at **Hurley's Restaurant**
232 W. 48th Street, New York, NY 10036

4:45 PM Enjoy a group dinner at **Hurley's Restaurant**

6:00 PM Walk to the **Theatre** for tonight's show

7:00 PM The curtain rises on a **Broadway Show!** (based on \$120 seats and availability)

Afterward **Post-show talk-back** with actors from the show (based on availability)

10:00 PM Return to your hotel

10:30 PM Arrive at your hotel and rest



Bob Rogers Travel

Making Moments That Matter

since
1981

SATURDAY, MARCH 29

- 8:00 AM Enjoy breakfast at the hotel
- 9:00 AM Walk to the subway
- 9:30 AM Depart via subway to **Chambers Street (World Trade Center)**
****Walk to the National 9/11 Memorial & Museum**
180 Greenwich Street, New York, NY 10007
- 10:00 AM Visit the **National 9/11 Memorial & Museum**
This 16-acre site features two enormous waterfalls and reflecting pools, each about an acre in size, set within the footprints of the original twin towers. Its design conveys a spirit of hope and renewal, and creates a contemplative space separate from the usual sights and sounds of a bustling metropolis. With more than 400 trees, the Memorial Plaza is one of the most eco-friendly plazas ever constructed.
- 12:30 PM Walk across the street to **Brookfield Place**
- 1:00 PM Enjoy lunch at **Brookfield Place** (student cost)
- 2:30 PM Walk to **One World Observatory**
285 Fulton Street, New York, NY 10006
- 3:00 PM Experience the view from **One World Observatory**
Climb 102 stories in 47 seconds. This astonishing ride reveals the transformation of New York City from unsettled lands to today's remarkable forest of skyscrapers. One World Trade Center is also known as the Freedom Tower.
- 4:30 PM Depart via subway for **Chelsea Market**
Blue line uptown to 14th Street
- 5:00 PM Arrive at **Chelsea Market** or walk the **High Line**
Chelsea Market is one of New York's most unique shopping and dining options. This is the perfect place to find a unique souvenir or special gift for someone special in your life. The High Line is a public park built on a historic freight rail line elevated above the streets on Manhattan's West Side. It runs from Gansevoort Street in the Meatpacking District to West 34th Street, between 10th and 12th Avenues.
- 6:00 PM Walk as a group to **Chelsea Piers, Pier 61 for a Spirit of New York Dinner Cruise**
Chelsea Piers, Pier 62, Suite 200, New York, NY 10011
- 6:30 PM Boarding begins
- 7:00 PM Enjoy our **DJ Dinner Dance Cruise**
Feast, dance, get some of the most spectacular views of the statue and NY skyline, and have fun on this DJ Dinner Dance Cruise!
- 9:30 PM Return to shore; depart via subway for your hotel
- 10:00 PM Arrive at your hotel; pack for tomorrow's departure



Bob Rogers Travel

Making Moments That Matter

since
1981

SUNDAY, MARCH 30

AM Enjoy breakfast at the hotel

AM Check-out of the hotel; load **two (2) motor coaches**

AM Depart for a **New York Airport**

AM Arrive at the airport

Upon Arrival Begin check-in process and head through security. Anyone 18 years and older will be required to have a **Driver's license, State ID or Passport**. Anyone 17 years or younger is asked to bring a school ID just for identification purposes. Keep IDs handy throughout check-in and security processing

AM EST Passengers depart for **Milwaukee or Chicago** (*pending best flight option for the group*)

PM CST Arrive in **Milwaukee or Chicago**

Afterward Collect luggage from baggage claim; load **two (2) motor coaches**

PM Depart for **home**

PM Approximate arrival at **Oregon High School**

WELCOME HOME OREGON HIGH SCHOOL CHOIR & ORCHESTRA!

Oregon High School

Choir & Orchestra - NYC



Bob Rogers Travel

Quote O-11420

Touring from 3/26/2025
through 3/29/2025

TOUR PROPOSAL

Every Bob Rogers Travel tour comes with these essentials:

- Motor coach operators that adhere to the strict USDOT standards for safety
- Payment options tailored to fit your group's needs and schedule (including the option to have BRT automatically collect payments from travelers through our BRT Payments System)
- Professional liability insurance and a consumer protection plan as recommended by the Student & Youth Travel Association
- The same high level of service and attention to detail which the company was founded on in 1981

YOU WANT TO GIVE YOUR STUDENTS THE WORLD.

WE HELP YOU TAKE THEM THERE.



Founded by a former music educator, Bob Rogers Travel has been making student travel simple since 1981. Our team's singular focus is to allow you to keep yours – because when you can focus on inspiring students while we handle your trip, we all do our best work. Our team is comprised of educators, musicians and travel professionals. Together, we've planned over 6,000 memorable student travel experiences.

Founded in
1981

1981

carried over
600,000
travelers in over
7,000
trips

450 years
of international
experience

400 years
of travel experience
combined

every trip is
custom
no two trips
are alike

Contact Sarah McVeigh at (800) 373-1423 ext. 237 or smcveigh@bobrogerstravel.com

VALID THROUGH 3/29/2025

www.bobrogerstravel.com

(800) 373-1423

Since
1981

Oregon High School

Choir & Orchestra - NYC



Bob Rogers Travel

Quote Q-11420

Touring from 3/26/2025
through 3/29/2025

TOUR PROPOSAL

TOUR FEATURES

AIRFARE

- Checked Baggage Fees (per itinerary)
- Round-Trip Airfare (subject to change until time of booking) Round Trip Airfare (based on \$550 estimated airfare)

MOTOR COACH

- Round Trip Transportation to Airport From School
- Local Area Transportation as needed per the Itinerary
- Gratuities for your motor coach driver(s)

HOTEL

- 3 Nights' accommodations at Hotel Edison
- Breakfast at hotel
- All Students will pay Quad Occupancy Price (Quad Occupancy must be maximized)

MEALS

- Group Dinner at Hurley's Saloon
- Group Meal at John's Pizzeria
- Group Dinner and DJ Dance Party on Spirit of New York

ATTRACTIONS

- Admission to the Museum of Broadway
- Admission to the National September 11 Memorial and Museum
- Excursion to Times Square
- Excursion to High Line Park & Chelsea Market
- Admission to the One World Observatory

THEATER/ATTRACTION TICKETS

- Talk back session after Theater Show
- Ticket to Two (2) Broadway Shows (based on \$120 per show and availability)

CLINIC

- Participation in a Broadway Imagined Workshop
- Participation in Broadway Imagined Up Close Experience

ADDITIONAL INCLUSIONS

- BRT Payments - Online Payment System
- 12 Reduced Rate Chaperone Packages (12 chaperones stay in double occupancy rooms and pay the quad occupancy rate)
- BRT Drawstring bag for every participant
- BRT Luggage Tags
- BRT Video Souvenir & Tracking/Messaging App
- 1 Onsite Company Tour Director(s)
- Company representative for airport check-in

Contact **Sarah McVeigh** at (800) 373-1423 ext. 237 or smcveigh@bobrogerstravel.com

WAEIDTTRIP0117/03/2025

100000993513790000

(800) 373-1423

Since
1981

Oregon High School

Choir & Orchestra - NYC



Bob Rogers Travel

Quote Q-11420

Touring from **3/26/2025**
through **3/29/2025**

TOUR PROPOSAL

TOUR PRICING

	Paying Participants
Occupancy	80-84
Quad	\$2,039
Triple	\$2,165
Double	\$2,279
Single	\$2,755

Non-inclusions/Options

- Meals stated at student cost
- Rental costs for chairs, stands, instruments or keyboards for performances/clinics (BRT can assist in arranging the rental of these items)
- TripMate offers a specially priced Enhanced Trip Protection which includes a CFAR* (Cancel For Any Reason) feature for BRT travelers. *CFAR coverage covers 75% of the nonrefundable trip cost. Trip cancellation must be made with BRT 2 days or more prior to scheduled departure. Traveler must "opt in" to this plan within 14 days of initial deposit to be eligible for CFAR coverage. This benefit is not available for residents in New York.
- Dedicated Overnight Chaperones
- Baggage Fees for checked baggage, oversize/overweight luggage or instruments*

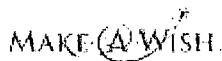
Contact **Sarah McVeigh** at (800) 373-1423 ext. 237 or smcveigh@bobrogerstravel.com

VALID THRU 4/19/2025

bobrogerstravel.com

(800) 373-1423

*Since
1981*



- Student Youth Travel Association (SYTA)
- National Tour Association (NTA)
- Official Sponsor of Music for All
- American Bus Association (ABA)
- American Choral Directors Association (ACDA)
- Members of 25 State Music Associations
- Official Sponsor of Make-A-Wish
- Producer of the Thanksgiving Parade of Bands

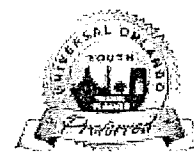
- Top Producer for Broadway.com (since 2010)
- Top Producer for the Chicago Symphony Orchestra (since 2013)
- A Disney Youth Programs PremEar Travel Planner
- Top Producer for Disney Performing Arts OnStage at Walt Disney World (since 2011)
- Top Producer for Festival Disney (since 2014)
- Universal Orlando Resort Preferred Youth Travel Planner



Walt Disney World® Resort
PARTNERS AWARD

Presented to Bob Rogers Travel

For exemplary leadership and achievement within the student travel industry providing quality experiences and demonstrating business integrity while embracing and promoting the Magic of Disney.



GROUPS

"TODAY!" Award

Presented to an
ABA member
demonstrating
that it has what

it takes to make an impact in the group travel industry—today.

Disney
**IMAGINATION
CAMPUS**

PERFORMING ARTS FOR BEGINNERS

When you travel with BRT your investment is protected

- Professional liability insurance
- Optional Trip Cancellation Insurance
- Consumer Protection Plan

APPROVAL FORM FIELD TRIPS NOT WITHIN THE SCHOOL DAY - PLEASE READ ENTIRELY

A preliminary request using this request format must be presented to the Board of Education for approval prior to making any commitments to students or parents. The preliminary request must indicate if there is a possibility for a follow up competitive trip later on.

A final proposal should be submitted for Board approval at least **30 days** prior to date of departure. A final proposal must include all data not available on the preliminary report.

A copy of both the preliminary and the final proposal should be submitted to the designated associate principal that oversees field trips.

To: Maggie Zywicki, Jim Pliner, Dr. Bergstrom, OregonSchool District Board of Education

From: Tina Halverson - Spanish Teacher at OHS

Date of Trip: - Monday April 1, 2025- Monday April 8th 2025

Number of Overnights (one or less = superintendent's permission, more than one = BOE permission): **seven nights**

Approximate Round Trip Distance (no more than 400 mile round trip = superintendent's permission, greater distance = BOE permission): **4, 428**

Objective of the Trip (Explain how this field trip is related to the curriculum):

- The Spanish department would like to offer the opportunity for Spanish language students to immerse themselves in the language and culture of the people of Spain. This is a real -life experience that will enhance not only their communication skills but also their world cultural competency.

Itinerary of the Trip (List dates, activities, name of tour company and qualifications (if applicable), transportation means, lodging, number of nights away, and activities as they relate to the trip/cause objectives) : **See Attached**

Cost and Financing (Include plans which allow students to earn a portion of the cost, the amount of funds paid by the school district, booster clubs or student activity account): **Current cost per person: approximately \$3800 per student.**

There will be a limited number of opportunities to fundraise through the travel company

Chaperoning Arrangements The adult-student ratio shall be at least 1:10 In advance of the trip, arrangements must be made for students requiring special physical accommodations and medications.): **Our travel company pro- rates 1:6 students per chaperone**

Time from school (Detail the amount of missed class time by students and any arrangements for work make-up. (Utilization of non-class time including vacation/holiday/weekend days is encouraged).: **Students will miss two days of school. Since this is the end of a grading period, students will need to have submitted all formative and summative work to be assessed prior to departure.**

Code of Ethics (Behavior and rules of conduct shall strictly conform to the standards outlined in student handbooks and Board policy 8.17. Describe how this is communicated to students.): **Students and parents will read and sign a behavior contract prior to departure.**

Transportation (If District transportation is needed, attach the Transportation Request Form): **We will fly to Spain from Milwaukee. We will need to provide transportation from OHS to the airport.**

If District transportation is needed, attach transportation request form. Completed in the month of March.

Principal/Designee Approval:



Date: 12/7/2023

Superintendent/Board Approval:



Date: 12/8/2023

Transportation Request forwarded to Transportation Director

Date:

The teacher responsible for the trip must provide a written summary of any and all behavior, medical emergencies and/or injuries to the building administrator and Superintendent upon return to school. The summary shall include teacher response to the incident.



Insider's Spain

explorica.com/Halverson-1218

March 24 - March 31, 2025

Day 1 Start tour

Day 2 Hola Madrid

Meet your tour director and check into hotel
Madrid city walk: Puerta del Sol, Plaza Mayor, Plaza de España
Enjoy a local snack
Paella dinner

Day 3 Madrid landmarks

Madrid guided sightseeing tour: Calle Mayor, Gran Vía, Cibeles Fountain, Puerta de Alcalá, Columbus Square, Royal Palace visit
Flamenco show with dinner
Optional Toledo guided excursion: Toledo Cathedral visit, Church of Santo Tomé visit, St. Mary's Synagogue visit

Day 4 Madrid

Reina Sofia Museum visit
Bullfighting lesson

Day 5 Madrid--Barcelona

Travel to Barcelona via high-speed AVE train
Barcelona city walk: Mercat de la Boquería, Las Ramblas, Columbus Monument
Enjoy a local snack

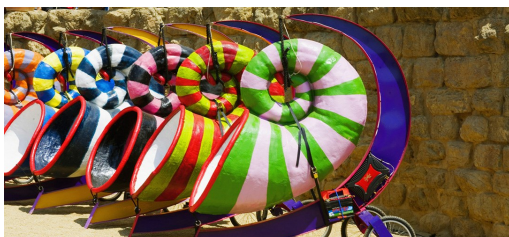
Day 6 Barcelona landmarks

Barcelona guided sightseeing tour: Gaudí's Sagrada Família, Montjuïc Hill visit, Park Güell visit
Mosaic art workshop

Day 7 Barcelona

Barcelona guided bike tour: Gothic Quarter, Barceloneta beach, Casa Batlló, Casa Milà (La Pedrera)
Tapas route with dinner

Day 8 End tour



Reserve Your Spot!



Tour Center ID: Halverson-1218
Registration deadline: December 10, 2023

What's included

We provide everything you need for a remarkable trip:

- Round-trip airfare
- 6 overnight stays (9 with extension) in hotels with private bathrooms
- Full European breakfast daily
- Dinner daily
- Full-time services of a professional tour director
- Guided sightseeing tours and city walks as per itinerary
- Visits to select attractions as per itinerary
- Tour Diary™
- Local Guide and Local Bus Driver tips; see note regarding other important tips
- Note: On arrival day only dinner is provided; on departure day, only breakfast is provided
- Note: Tour cost does not include airline-imposed baggage fees, or fees for any required passport or visa. Optional excursions, optional pre-paid Tour Director and multi-day bus driver tipping, among other individual and group customizations will be listed as separate line items in the total trip cost, if included.

Tour investment

Students (travelers under the age of 23): \$3,614
Adults (age 23 and over): \$4,009

Price reflects savings of \$200 scholarship. Sign up by 12/10/2023 & enter code 2025EarlySavings in order to take advantage of this limited-time offer!

Automatic monthly payment plan

Pay just \$50 upon enrollment and the balance will be divided into equal monthly payments, charged automatically to your credit card or checking account. As of December 01, 2023, your monthly payment would be just \$254.57. (Manual plan also available; learn more on explorica.com/paymentplans.)

Travel protection

Most Explorica travelers protect their investment with one of our trusted plans, starting from just \$16 per day. To learn more, visit explorica.com/cfar.

Enroll online,
by phone, or by mail



Visit explorica.com/Halverson-1218



Use Halverson-1218 to register



1.888.310.7121



Download and complete
a paper application on
explorica.com/resources

Mail to:
PO Box 9033
Charlottesville, VA 22906-9033

December 11, 2023 Board Donations			
Date	Donor Name	Donation Amount	Purpose of Donation
11/13/2023	The Bruning Foundation	\$5,000.00	OHS Avid Program
11/3/2023	B. J. Wertz	\$25.00	8th Grade Leaf Raking Event
11/3/2023	Ronald and Lynda Graber	\$50.00	8th Grade Leaf Raking Event
11/13/2023	Darlene Witkowski	\$20.00	8th Grade Leaf Raking Event
11/15/2023	Peggy Fields	\$25.00	Books for Spark Program
11/15/2023	Kerry and Sonja Henriksen	\$25.00	8th Grade Leaf Raking Event
11/15/2023	Matthew and Heather Young	\$25.00	8th Grade Leaf Raking Event
11/17/2023	Bob and Leitha Schenkenberg	\$100.00	donation for pool
11/21/2023	Gregg and Michelle Lawry	\$25.00	8th Grade Leaf Raking Event
11/29/2023	Women of St John's Lutheran Church	\$500.00	donation to help students in need
12/1/2023	Abbot Charitable Foundation	\$4,000.00	Music Keyboards, Bass and Misc as needed
12/1/2023	Tyler & Amy Kattre	\$300.00	Gifts for FES families in need
11/16/2023	Oregon Athletic Boosters	\$920.87	Donation for TVS
11/16/2023	Oregon Athletic Boosters	\$1,025.00	Donation for Golf Bags
11/24/2023	Oregon Athletic Boosters	\$914.32	Donation for Girls Swim State Bus
12/6/2023	Ann Reisdorfer	\$25.00	8th Grade Leaf Raking Event
12/8/2023	Bell Bank	\$58,103.00	PVE Social Workers
12/8/2023	Culvers of Oregon	\$708.01	10% OHS Girls Basketball Share Night

OREGON SCHOOL DISTRICT

 X Action
 Discussion
 Information

TO: Board of Education
FROM: Dr. Leslie Bergstrom, Superintendent
DATE: December 11th, 2023

AGENDA ITEM: B8 Approval of School Safety Plans

INITIATED BY: Act 143 & State Statute 118.07
SUBMITTED BY: Andy Weiland & District Administrative Team
BOARD POLICY OR STATUTORY REFERENCE: Act 143 & State Statute 118.07

SUPPORTING DATA:

Below are key highlights of our safety plans this year:

- The Oregon School District uses the Standard Response Protocol (SRP) from the I Love You Guys Foundation that has been brought to Wisconsin by the Office of School Safety.
- In addition, this year we rolled out more leadership responsibilities to additional members and began implementing more National Incident Response System (NIMS) components that our first responders will use should an incident involve OSD buildings. A common language and structure is critical in our shared response to events that can occur in our facilities. This change in our approach required a significant modification to our safety plans this year.
- We anticipate additional time and resources needed in the future, as best practices in school safety are continually evolving.
- We continue to hold monthly drills in each building and continually review and enhance our safety plans.
- Our safety plans are officially submitted to the Office of School Safety, as required every three years.
- Our detailed safety plans are confidential and protected from public viewing.

SUMMARY AND RECOMMENDATION:

It is recommended that the Board of Education approve the School Safety Plans as shared with the Board of Education.

SUPERINTENDENT: _____

ACTION BY BOARD: Motion _____ Second: _____ Vote: _____
Revisions, if any _____

Agenda Item: B8

OREGON SCHOOL DISTRICT

 X Action
 Discussion
 Information

TO: Board of Education
FROM: Dr. Leslie Bergstrom Superintendent
DATE: December 11, 2023

AGENDA ITEM: D1 Acceptance of Audit Report for 2022-23 & Fund Balance Report

INITIATED BY: Johnson Block and Company, Inc.
SUBMITTED BY: Andy T. Weiland, Business Manager
BOARD POLICY OR STATUTORY REFERENCE: Board Policy 6.11

SUPPORTING DATA:

The attached Required Audit Communications to the School Board, Financial Statements with Independent Auditor's Report, and Financial Highlights are from the 2022-2023 fiscal year ending June 30th, 2023.

The following events took place during fiscal 2022-2023:

- The District's overall financial position, as reflected in change in fund balance, increased by \$2,981,795. The District budgeted a decrease of fund balance of \$2,465,229. This budgeted decrease continued the district's practice of budgeting any assigned fund balance from the prior fiscal year. Over the last several years the amount of assigned fund balance has grown.
- At the end of the current fiscal year, fund balance for the general fund was approximately \$17.9 million. \$3,828,301 of that amount was assigned for subsequent year expenditures. The fund balance of Total Governmental Funds was approximately \$22.9 million. The breakdown of the \$22.9 million is as follows:

\$17.9 General Fund
\$ 5.0 Non-Major Governmental Funds

- The District received \$788,864 more in State Equalization Aid than in 2021-2022. Although this is a significant increase the increase did not give the district more spending authority, instead it all went into property tax relief.
- The 2022 tax levy increased from the prior year by 11.0% from a total levy of \$31,996,945 to \$35,513,824.
- The District's three-year average per pupil membership decreased by 11 for the 22-23 school year. The District received two declining enrollment one-year exceptions which actually increased our revenue limit.. While this is not favorable for the District in the long term, it did help reduce the deficit projected in the budget for the 2022-23 school year.
- The State provided a \$0 increase per member in the revenue limit formula for the 2022-2023 school year.
- The District received \$742 in per pupil state categorical aid. There was no increase to this allocation for the 2022-23 school year.
- In November 2023 the district passed a recurring referendum for a total increase in authority of \$11,400,000 over three years for recurring purposes consisting of expenses to pay compensation and to sustain District instruction and operations. The amount for each year is detailed below:

2022-2023 \$5,420,000

2023-2024 \$3,000,000

2023-2024 \$2,980,000

Fund Balance Report

Board Policy 611.04 requires a fund balance report each year. A quick review of the audited fund financials shows an increase in the General Fund of \$2,981,797 for a total of \$17,864,139. This amount includes \$3,828,301 in assigned fund balance from unspent budgets and funding from the 2022-23 school year.

The following is a summary of our Fund 10 Balance:

Function	Long Description	6/30/2022	6/30/2023
935100	Non Spendable FB	132,743	128,248
936110	Restricted Fund Balance	615,869	719,619
938900	Assigned Fund Balance	2,404,177	3,828,301
939900	Unassigned Fund Balance	11,729,553	13,187,972
Total Fund Balance		14,882,342	17,864,139

The “Non Spendable” fund balance consists of one construction lot for use for the home construction class in the amount of \$100,977 and prepaid expenses of \$27,271.

This is the twelfth year we have a “Restricted” component to our General Fund Balance which totals \$719,619. \$617,161 of this amount is related to the District’s Self-Funded Dental plan. In the 2022-2023 school year the restricted fund balance increased for dental insurance by \$62,345. This amount represents the difference in premiums and claims paid. There was not an increase in the dental premiums for the 2023-24 school year. We started the self funded dental program in the 2011-12 school year, since then we have only increased premiums once which was in the 2016-17 school year. This portion of the restricted fund balance is for future dental claims. The other \$102,458 of restricted fund balance is a federal grant called Get Kids Ahead which is for mental health services.

The “Assigned” fund balance is composed of allocations below.

Description of Allocation	Amount
Bulding Carryover	340,779
Department Carryover	441,903
Department of Instruction	196,789
Teacher Compensation	596,077
Grants/Aids for specific purposes	398,836
Assigned Employee Retiree Benefits	1,003,551
Capital Maintenance	601,904
Grow Your Own	248,463
Total Assigned Fund Balance	3,828,302

Assigned funds are derived from three different means which are unspent 2022-2023 budgets, specific funding that was received for a specific purpose, or an allocation from a referendum override for a specific purpose. school and departmental budgets represent the first allocation.

Unassigned fund balance is not classified in one of the above categories. The funds in the unassigned fund balance are generally available for expenditure per Board Policy 611. Primarily these funds allow the school district to meet cash flow throughout the school year. Without the unassigned fund balance, the District would need to borrow funds to pay bills and meet payrolls throughout the school year. As our expenditure budget grows with our enrollment growth it will be necessary to grow the unassigned fund balance in order to continue to meet obligations during low cash flow months. Currently, the district's lowest cash balances occur at the end of November and the middle of January.

Per Board Policy 6.11.04, the Business Office is to "...calculate the percentage of Unassigned General Fund balance as compared to the general fund operating expenditures and transfers from the prior year's audit."

We will calculate two different percentages, the first one is based on the total fund balance in the general fund, this includes non-spendable, restricted, assigned, and unassigned balances to the total general fund 2021-22 expenses. The second calculation will be just the General Fund Unassigned Fund Balance to the general fund 2021-22 expenses.

Using Board Policy 6.11.04's formula for 2022-23, the calculations are as follows:

General Fund Expenses of \$53,996,781 plus Net Transfers Out of \$5,759,151 = \$59,755,932

Total General Fund Expenses = \$59,755,932 divided into \$17,864,139 (total fund balance) = 29.9% (2.78% increase)

Total General Fund Expenses = \$59,755,932 divided into \$13,187,972 (unassigned fund balance) = 22.07% (.69 % increase)

In 2022-23 our fund balance percentages to expenditures increased in both total fund balance and unassigned fund balance.

After the Oregon School District implemented the policy related to fund balances, our auditors started calculating their own calculation related to fund balances. The auditors formula varies slightly from our formula. As a result the numbers on the attachment to this agenda item do not match the number below. This may be something we want to change in current policy in order to align the two formulas.

Historical Fund Balance Percentage Information

School Year	Percentage of Fund 10 Fund Balance to Expenditures	Percentage of Fund 10 Unassigned Fund Balance to Expenditures
2012-2013	27.08%	22.45%
2013-2014	26.65%	23.87%
2014-2015	28.86%	25.62%
2015-2016	26.93%	24.46%
2016-2017	26.84%	21.72%
2017-2018	27.77%	21.25%
2018-2019	26.37%	21.42%
2019-2020	29.25%	21.16%
2020-2021	28.95%	20.10%

2021-2022	27.12%	21.38%
2022-2023	29.90%	22.07%

While the Business Office is currently satisfied with the amount of the fund balance for cash flow purposes, some thought may need to be given in the not too distant future to grow the fund balance in order to keep it proportional to the budget. This is especially true if the schools and departments drastically reduce their carry over amounts in the future. To a large extent, the carry over amounts have provided a cash flow tool for the District as our total fund balances have fluctuated over the years. The reason for this is that as the district continues to increase in equalized assessed value per student as compared to other districts within the state, the amount of state funding will continue to decrease and as a result will make the district more reliant on property taxes. State funding revenues are spread throughout the school year while property tax revenue is not received until after January 1st of each calendar year. This change in timing will require more fund balance if the district does not intend to borrow for cash flow purposes.

It should also be noted that after the last 15 years the district's interest revenue has finally recovered from the suppressed interest rates that began after the great recession in 2008. Any use of assigned or unassigned fund balance will have an impact on this recently recovered revenue source that is now helping to provide resources for our students.

SUMMARY AND RECOMMENDATION:

It is recommended that the Board of Education receive the June 30th, 2023 Audited Financial Statements and Management Letter attached to this agenda item. It is further recommended that the Board of Education accept the Fund Balance Report as provided.

SUPERINTENDENT: _____

ACTION BY BOARD: Motion _____ Second: _____ Vote: _____

Revisions, if any _____ Agenda Item :D1

OREGON SCHOOL DISTRICT

REPORT TO THE BOARD OF EDUCATION

2022/23 FINANCIAL STATEMENT HIGHLIGHTS

For the Year Ended June 30, 2023

Presented By:
Johnson Block & Co., Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, WI 53562
(608) 274-2002

2023 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor's Report – our report is unmodified
- Management's Discussion and Analysis
- Government-Wide Financial Statements
 - Report Governmental Activities
 - Full-accrual basis of accounting
 - Governmental Fund Financial Statements identified below are converted
- Fund Financial Statements
 - Modified accrual basis of accounting
 - Contains financial statements on individual funds
 - Governmental Funds – measure resources available for current use. Funds include Major Funds: General Fund (including Special Education Fund) and Non-Major Funds
- Notes to the Financial Statements
 - Contains Summary of Significant Accounting Policies
 - Footnotes related to Significant Financial Statement Accounts (Cash, Debt, Capital Assets, Pension and OPEBs)
- Required Supplementary Information (RSI) and Other Supplementary Information (SI)
 - RSI includes: Budgetary comparisons for General and Special Education Funds, District Net OPEB Liability schedules, District Supplemental Pension Plan schedules, and WRS schedules.
 - SI includes: Non-Major Fund statements
- Single Audit Report – Required Compliance Audit

Other Reports

- Auditor Aid Certification – Submitted 9/21/23
- Audited Fund Balance Report – Submitted 9/21/23
- Federal SF-SAC Data Collection Form – Expect to submit by end of January 2024

Communication Packet

- Audit Matters Requiring Communication to the Governing Body – standard communication

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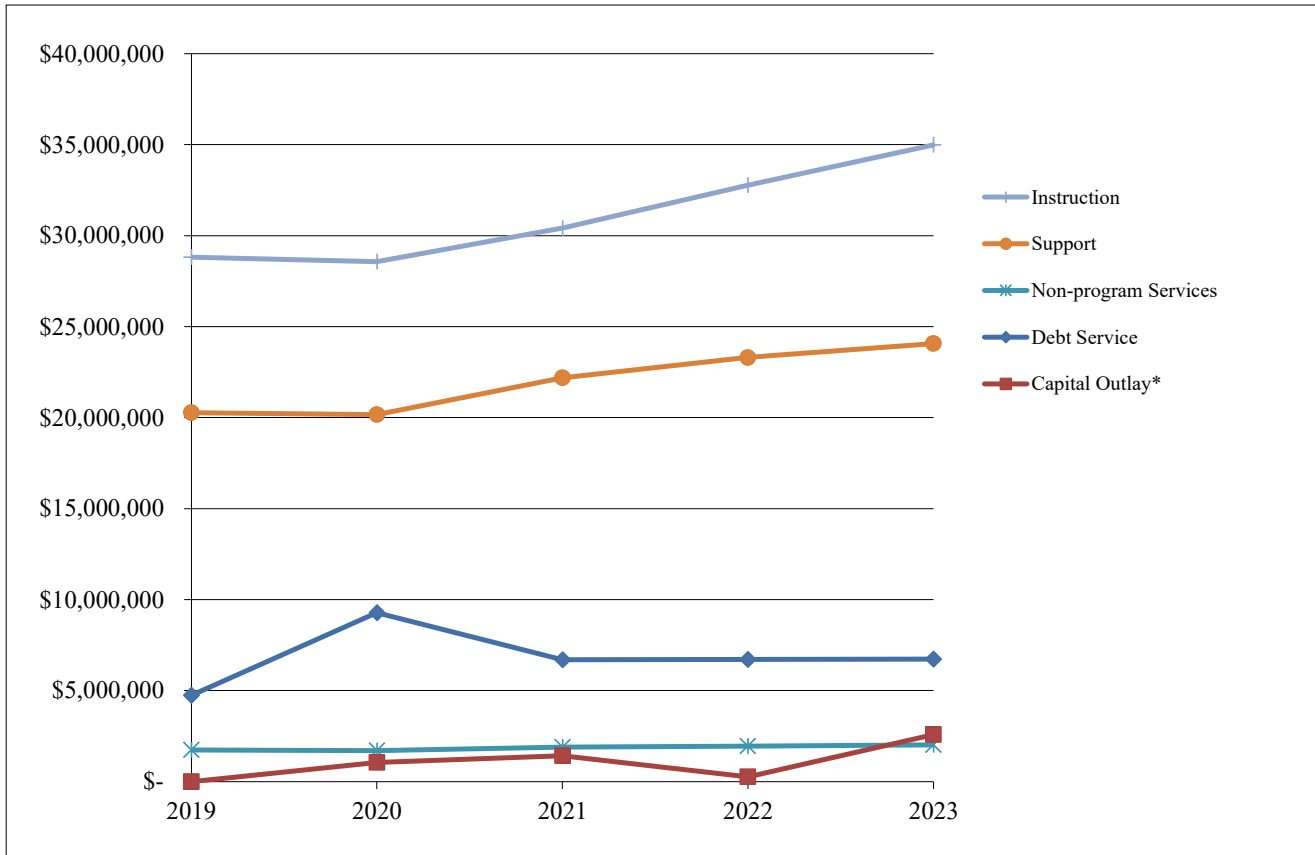
OREGON SCHOOL DISTRICT
2023 Financial Statement Highlights

	2023	2022
General Fund		
Assets		
Cash	\$ 14,397,694	\$ 11,960,737
Taxes Receivable	9,063,655	8,140,076
Other Assets	2,037,126	1,666,644
Total Assets	<u>\$ 25,498,475</u>	<u>\$ 21,767,457</u>
Liabilities, Deferred Inflows of Resources and Fund Balance		
Accounts Payable	\$ 1,079,248	\$ 809,075
Accrued Payroll Liabilities	5,640,160	5,150,627
Other Liabilities	914,929	925,412
Total Liabilities	<u>7,634,337</u>	<u>6,885,114</u>
Total Fund Balance	<u>17,864,138</u>	<u>14,882,343</u>
Total Liabilities and Fund Balance	<u>\$ 25,498,475</u>	<u>\$ 21,767,457</u>
Detail of General Fund Balance		
Nonspendable	\$ 128,247	\$ 132,742
Restricted	719,619	615,869
Assigned	3,828,301	2,404,177
Unassigned	13,187,971	11,729,555
	<u>\$ 17,864,138</u>	<u>\$ 14,882,343</u>
Unassigned General Fund Balance	<u>\$ 13,187,971</u>	<u>\$ 11,729,555</u>
Subsequent Year General Fund Budget (Including Special Education)	<u>\$ 70,542,106</u>	<u>\$ 60,943,212</u>
	<u>18.70%</u>	<u>19.25%</u>
Summarized Income Statement		
General Fund and Special Education Fund	2023 Budget	2023 Actual
Revenues	\$ 64,248,417	\$ 65,748,852
Expenditures	(67,623,786)	(63,735,177)
Other financing sources (uses)	910,140	968,120
Net change in fund balance	<u>\$ (2,465,229)</u>	<u>\$ 2,981,795</u>

OREGON SCHOOL DISTRICT
2023 Financial Statement Highlights (Continued)

Fund Balances	<u>2023</u>	<u>2022</u>
Special Revenue Funds		
Community Service	\$ 49,827	\$ 22,527
Special Revenue Trust	<u>1,142,637</u>	<u>1,068,763</u>
Total Special Revenue Fund Balances	<u><u>\$ 1,192,464</u></u>	<u><u>\$ 1,091,290</u></u>
Food Service Fund		
Food Service	<u><u>\$ 338,769</u></u>	<u><u>\$ 528,990</u></u>
Debt Service Funds		
Debt Service	<u><u>\$ 2,932,611</u></u>	<u><u>\$ 2,933,559</u></u>
Capital Projects Funds		
Capital Projects	<u><u>\$ 558,883</u></u>	<u><u>\$ 805,347</u></u>

OREGON SCHOOL DISTRICT
General Fund and Debt Service Expenditures
(Includes Special Education Fund)
Actual 2019-2023



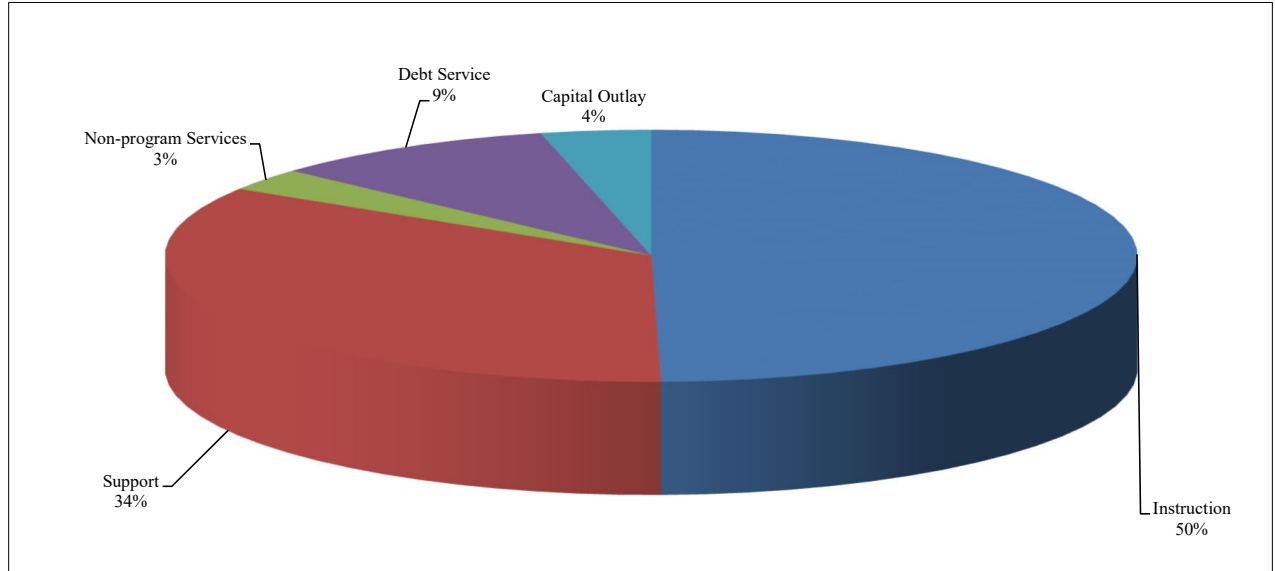
	2019	2020	2021	2022	2023
Instruction	\$ 28,822,359	\$ 28,583,560	\$ 30,414,695	\$ 32,772,141	\$ 34,992,488
Support	20,274,895	20,169,604	22,191,211	23,310,115	24,081,552
Non-program Services	1,736,428	1,706,972	1,900,005	1,945,760	2,026,909
Debt Service	4,756,358	9,286,537	6,702,538	6,716,990	6,738,756
Capital Outlay*	-	1,058,364	1,418,473	266,891	2,581,936
Totals	\$ 55,590,040	\$ 60,805,037	\$ 62,626,922	\$ 65,011,897	\$ 70,421,641

* In 2019, Capital Outlay was shown within the other functions.

OREGON SCHOOL DISTRICT

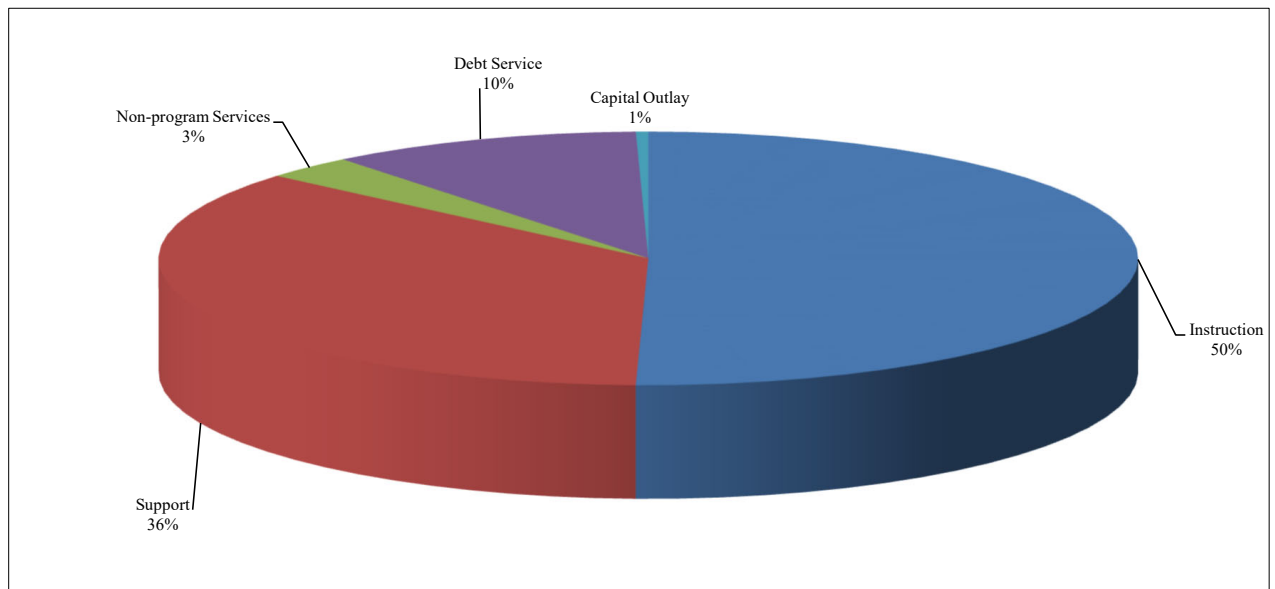
**2023 General Fund and Debt Service Expenditures
(Includes Special Education Fund)**

Total Expenditures: \$70,421,641

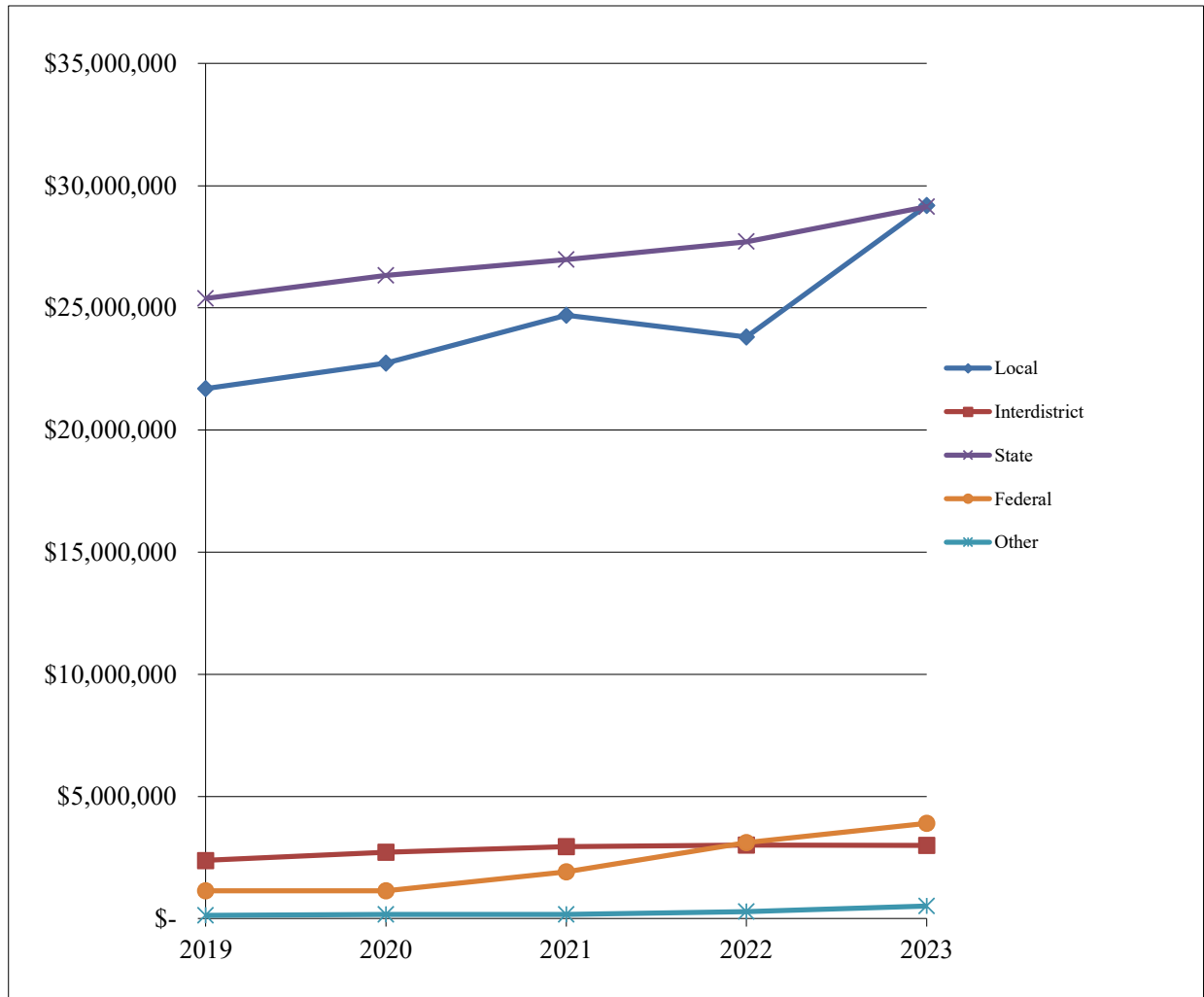


**2022 General Fund and Debt Service Expenditures
(Includes Special Education Fund)**

Total Expenditures: \$65,011,897



OREGON SCHOOL DISTRICT
General Fund Revenues
(Includes Special Education Fund)
Actual 2019-2023

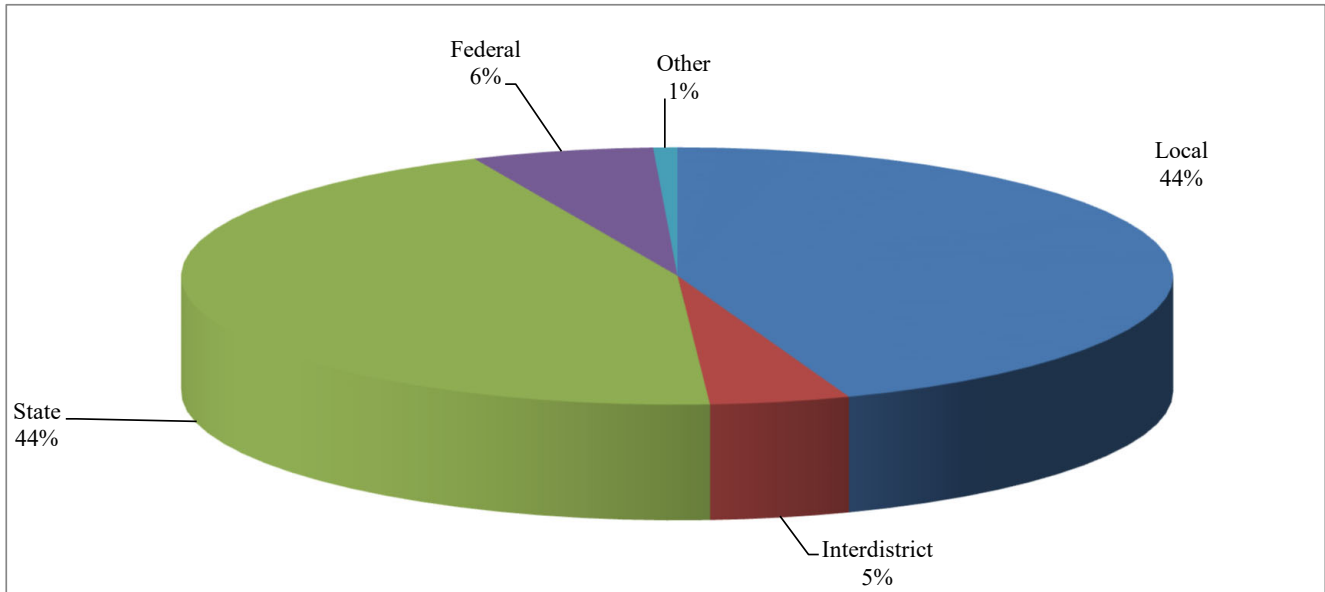


	2019	2020	2021	2022	2023
Local	\$ 21,693,095	\$ 22,741,279	\$ 24,703,024	\$ 23,806,706	\$ 29,190,930
Interdistrict	2,379,912	2,715,552	2,949,607	3,013,589	3,000,434
State	25,385,295	26,326,676	26,980,914	27,707,900	29,133,586
Federal	1,134,922	1,144,232	1,914,949	3,105,978	3,906,171
Other	132,043	168,573	167,747	286,255	517,731
Totals	\$ 50,725,267	\$ 53,096,312	\$ 56,716,241	\$ 57,920,428	\$ 65,748,852

OREGON SCHOOL DISTRICT

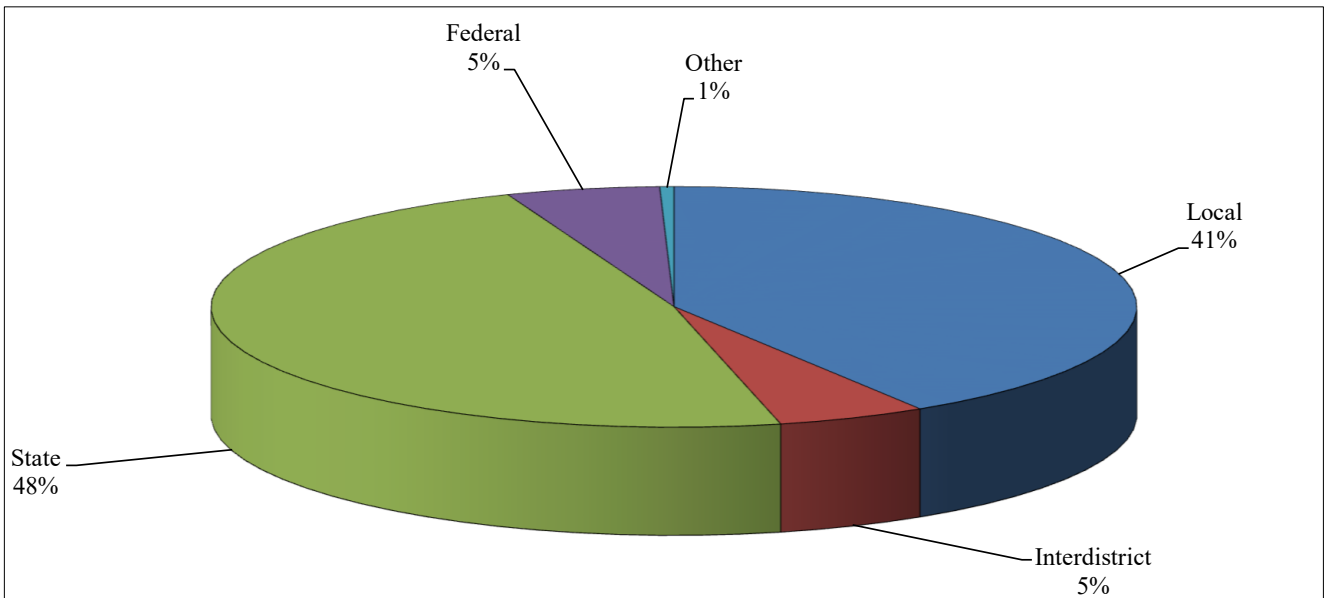
**2023 General Fund Revenues
(Includes Special Education Fund)**

Total Revenues: \$65,748,852



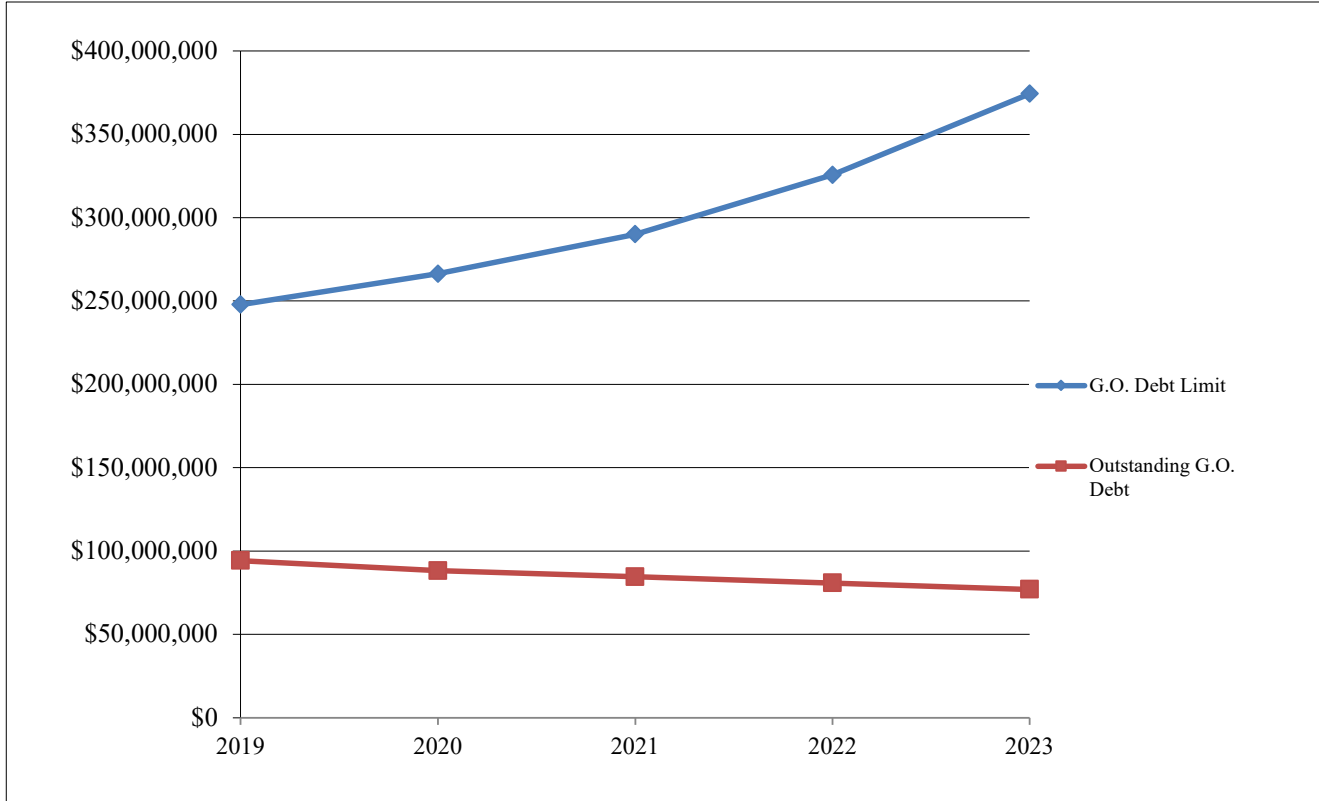
**2022 General Fund Revenues
(Includes Special Education Fund)**

Total Revenues: \$57,920,428



OREGON SCHOOL DISTRICT

G. O. Debt vs. Capacity Actual 2019-2023



	2019	2020	2021	2022	2023
G.O. Debt Limit	\$ 247,749,491	\$ 266,301,829	\$ 289,996,335	\$ 325,652,228	\$ 374,260,826
Outstanding G.O. Debt	94,175,000	88,180,000	84,565,000	80,810,000	76,910,000
Difference	\$ 153,574,491	\$ 178,121,829	\$ 205,431,335	\$ 244,842,228	\$ 297,350,826
% Available	61.99%	66.89%	70.84%	75.19%	79.45%
Equalized Value	\$ 2,477,494,911	\$ 2,663,018,294	\$ 2,899,963,345	\$ 3,256,522,275	\$ 3,742,608,264
Growth	\$ 165,491,167	\$ 185,523,383	\$ 236,945,051	\$ 356,558,930	\$ 486,085,989
% Growth	7.16%	7.49%	8.90%	12.30%	14.93%

**OREGON SCHOOL DISTRICT
OREGON, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE SCHOOL BOARD**

Year Ended June 30, 2023

**Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, WI 53562
(608) 274-2002**

**OREGON SCHOOL DISTRICT
OREGON, WISCONSIN**

Year Ended June 30, 2023

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APPENDIX

- Adjusting Journal Entries
- Passed (Proposed Journal Entries)



AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the School Board
Oregon School District
Oregon, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Oregon School District (“District”) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 5, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of the engagement letter, we will advise management about the appropriations of accounting policies and their applications. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District adopted Statement of Governmental Accounting Standards (GASB Statement) No. 96, Subscription-Based Information Technology Arrangements, effective July 1, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

Depreciation

Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the District.



Qualitative Aspects of Accounting Practices (Continued)

Actuarial Valuations

Management's estimates of the other postemployment benefits liability and the supplemental pension (stipend) liability are based on various factors. The estimated liabilities were computed by actuarial studies performed for the fiscal year ending June 30, 2021, measured on June 30, 2022, and then reported as of June 30, 2023.

WRS Pension Asset and Deferred Outflows and Inflows of Resources

Management's estimates of the pension asset and deferred outflows and inflows of resources are based on various factors. These estimates are computed by the pension plan administrator.

Amortization of Long-Term Debt Discounts and Premiums

Management's estimates of the amortizations of the debt discounts and premiums are based on the remaining years left on the respective debt obligations.

Self-Funded Dental Insurance Liability

Management's estimate of the self-funded insurance plan liability is based on reported and unreported claims which were incurred on or before June 30, 2023, but were not paid by the District as of that date. These estimates are computed by the plan administrator.

Subscription-Based Information Technology Arrangements

Management's estimate of the subscription-based information technology arrangements (SBITA) is based on the applicable SBITA terms, projected future payments, and a discount rate.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management, were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.



Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 6, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on these statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the District Net OPEB Liability schedules, District Supplemental Pension Plan schedules, Wisconsin Retirement System schedules, and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining schedules and schedules of expenditures of federal and state awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



Restriction on Use

This information is intended solely for the information and use of the District School Board and management of the Oregon School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023

**OREGON SCHOOL DISTRICT
OREGON, WISCONSIN**

Year Ended June 30, 2023

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the Oregon School District and our comments are intended to draw to your attention issues which need to be addressed by the District to meet its goals and responsibilities.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

APPENDIX

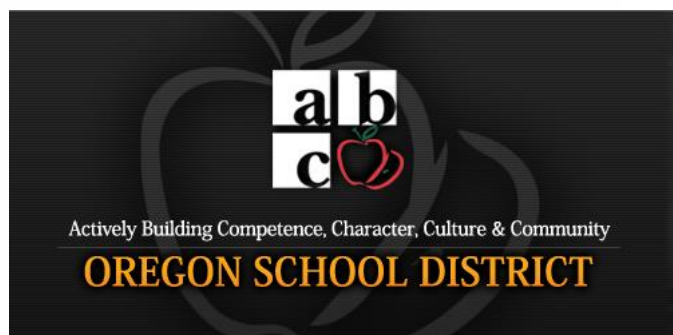
Oregon School District
For the Year Ended June 30, 2023
Adjusting Journal Entries

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
REGULATORY ENTRY: To record principal and interest payments in correct GL accounts			
38E800 675 289000 000 532000	Non Referendum Debt/District/Long Term Bond Principal/Other Long Term Debt (WRS)	353,970.00	
38E800 685 289000 000 532000	Non Referendum Debt/District/Long Term Bond Interest/Other Long Term Debt (WRS)		353,970.00
Total		353,970.00	353,970.00
Adjusting Journal Entries JE # 1002			
REGULATORY ENTRY FOR DPI: To move supplemental pension payouts to function 292000			
10E800 290 292000 000 522566	Other Retirement Payments	38,000.00	
10E800 290 291000 000 522566	General Fund/District/Other Benefits/Sick Leave Benefits		38,000.00
Total		38,000.00	38,000.00
Adjusting Journal Entries JE # 1003			
To book additional A/P and retainage for Tennis Courts			
10E410 327 255000 000 528550	General Fund/Oregon High School/Construction Services/Remodeling	179,014.30	
10L000 000 811200 000 000000	General Fund/Accounts Payable		179,014.30
Total		179,014.30	179,014.30
Adjusting Journal Entries JE # 9001			
CLIENT ENTRY: To record reclassification of expenditures from Fund 10 to Fund 27			
10E800 827 411000 000 532545	General Fund/District/Transfer to Special Education/Interfund Transfers	7,532.96	
27E140 151 159100 019 524572	Need Description	6,571.49	
27E140 212 159100 019 524572	Need Description	427.79	
27E140 220 159100 019 524572	Need Description	502.72	
27E140 251 159100 019 524572	Need Description	30.96	
10E140 151 110000 000 524572	General Fund/Netherwood Knoll Elem/Educational Assistants/Undif Curr		6,571.49
10E140 212 110000 000 524572	General Fund/Netherwood Knoll Elem/WRS STRS - Employer/Undif Curr		427.79
10E140 220 110000 000 524572	General Fund/Netherwood Knoll Elem/Social Security/Undif Curr		502.72
10E140 251 110000 000 524572	General Fund/Netherwood Knoll Elem/Long Term Disability/Undif Curr		30.96
27R800 110 411000 000 520000	Special Education/District/Transfer from General Fund/Interfund Transfers		7,532.96
Total		15,065.92	15,065.92
Adjusting Journal Entries JE # 9002			
CLIENT ENTRY: To reclassify to appropriate asset accounts, and to adjust intermediate revenues			
10A000 000 711100 000 000000	General Fund/Cash Account	42.14	
10A000 000 711100 000 000000	General Fund/Cash Account	900.00	
10A000 000 712530 000 000000	General Fund/Wisc	60,000.00	
10R800 317 500000 173 520000	General Fund/District/Federal Aids From WI School/District Wide (Only W/ Revenue	42.14	
21E800 411 219000 000 541900	Gifts/Donations/District/Supplies/Materials, Consumable/Other Pup Support	42.14	
10A000 000 711000 000 000000	General Fund/Cash		900.00
10A000 000 711100 000 000000	General Fund/Cash Account		60,000.00
10A000 000 715200 000 000000	General Fund/Dur From Other Schls		42.14
10E800 411 219000 173 541591	General Fund/District/Supplies/Materials, Consumable/Other Pup Support		42.14
21A000 000 711000 000 000000	Gifts/Donations/Cash		42.14
Total		61,026.42	61,026.42
Adjusting Journal Entries JE # 9003			
CLIENT ENTRY: To reclassify Fund 27 expenditures to appropriate WUFAR codings			
27E800 135 223310 011 522560	Special Education/District/Licensed Non-Represented/SE Coordination	75,742.75	
27E800 212 223310 011 522560	Special Education/District/WRS STRS - Employer/SE Coordination	5,074.72	
27E800 220 223310 011 522560	Special Education/District/Social Security/SE Coordination	5,628.79	
27E800 230 223310 011 522560	Special Education/District/Life Insurance/SE Coordination	62.92	
27E800 241 223310 011 522560	Special Education/District/Health Insurance/SE Coordination	18,511.28	
27E800 243 223310 011 522560	Special Education/District/Dental Insurance/SE Coordination	1,368.50	
27E800 251 223310 011 522560	Special Education/District/Long Term Disability/SE Coordination	261.58	
27E800 310 218200 011 540650	Special Education/District/Professional Service/Physical Therapy	6,697.50	
27E800 135 223390 011 522560	Special Education/District/Licensed Non-Represented/SE Coordination		75,742.75
27E800 212 223390 011 522560	Special Education/District/WRS STRS - Employer/SE Coordination		5,074.72
27E800 220 223390 011 522560	Special Education/District/Social Security/SE Coordination		5,628.79
27E800 230 223390 011 522560	Special Education/District/Life Insurance/SE Coordination		62.92
27E800 241 223390 011 522560	Special Education/District/Health Insurance/SE Coordination		18,511.28
27E800 243 223390 011 522560	Special Education/District/Dental Insurance/SE Coordination		1,368.50
27E800 251 223390 011 522560	Special Education/District/Long Term Disability/SE Coordination		261.58
27E800 370 436000 011 540650	Special Education/District/Private Educational Services/Spec Ed Tuition-Non Open		6,697.50
Total		113,348.04	113,348.04

Oregon School District
For the Year Ended June 30, 2023
Proposed Journal Entries

Account	Description	Debit	Credit
Proposed JE # 4001			
To record cell tower lease under GASB 87 (GW statements only)			
GASB 16000	GASB 87 LEASE RECEIVABLE	143,333.19	
GASB 16001	GASB 87 LEASE INTEREST RECEIVABLE	359.41	
GASB 27000	GASB 87 LEASE DEFERRED INFLOWS OF RESOURCES		139,212.77
GASB 49000	GASB 87 LEASE REVENUE		4,479.83
Total		143,692.60	143,692.60

DO NOT RECORD IN SKYWARD



**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

For the Year Ended June 30, 2023

OREGON SCHOOL DISTRICT

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OREGON SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the School Board
Oregon School District
Oregon, 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 Oregon School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Oregon 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 Oregon School District, as of June 30, 2023, and the respective changes in financial position thereof 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Oregon 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, effective July 1, 2022, the Oregon School District adopted the provisions of Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements. Our opinions are not modified with respect to this matter.

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 Oregon 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.

Auditor's 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 auditor's 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 Oregon 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 Oregon 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 and required supplementary information 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 Boards, 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 Oregon School District's basis financial statements. The combining nonmajor fund financial statements and schedules of expenditures of federal and state awards, 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 the *State Single Audit Guidelines*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basis 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 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 nonmajor fund financial statements and schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2023, on our consideration of the Oregon 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 the Oregon School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Oregon School District's internal control over financial reporting and compliance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2023

The discussion and analysis of the Oregon School District's 2022-2023 financial performance provides an overall review of financial activities for the fiscal year. The analysis focuses on school district financial performance as a whole. Efforts have been made to provide comparison to prior year data when such data is available. It should be read in conjunction with the District's financial statements, which immediately follows this section.

Financial Highlights

The District's overall financial position, as reflected in total net position, increased by \$2,131,418.

Total District revenues were \$77,202,339, including \$35,513,824 of property and other taxes and \$28,640,182 of federal and state aid not restricted for any specific purpose. Total District expenditures were \$75,070,921, including \$37,776,458 for direct instruction.

The following events took place during fiscal 2022-2023:

- At the end of the current fiscal year, fund balance for the general fund was approximately \$17.9 million. \$3,828,301 of that amount was assigned for subsequent year expenditures. The fund balance of Total Governmental Funds was approximately \$22.9 million. The breakdown of the \$22.9 million is as follows:

\$17.9 General Fund

\$ 5.0 Non-Major Governmental Funds

- The District received \$788,864 more in State Equalization Aid than in 2021-2022.
- The 2022 tax levy increased from the prior year by 11.0% from a total levy of \$31,996,945 to \$35,513,824.
- The District's three-year average per pupil membership decreased by 11. This decrease in enrollment put us in declining enrollment. The District received two declining enrollment one-year exceptions which actually increased our revenue limit. While this is not favorable for the District in the long term, it did help reduce the deficit projected in the budget for the 2022-23 school year.
- The State provided a \$0 increase per member in the revenue limit formula for the 2022-2023 school year.
- The District received \$742 in per pupil state categorical aid. There were no increases to this allocation for the 2022-23 school year.
- The District continued to allocate funds for Other Postemployment Benefits (OPEB) during the 2022-2023 fiscal year. The District's 2022-2023 contribution was \$912,627. The District's expenses included \$441,849 for employee health benefits and \$151,317 for the implicit rate subsidy.

OREGON SCHOOL DISTRICT
Oregon, Wisconsin

Management Discussion & Analysis
June 30, 2023

Financial Highlights (Continued)

- In November 2022 the district passed a recurring referendum for a total increase in authority of \$11,400,000 over three years for recurring purposes consisting of expenses to pay compensation and to sustain District instruction and operations. The amount for each year is detailed below:

2022-2023 \$5,420,000

2023-2024 \$3,000,000

2023-2024 \$2,980,000

In November of 2018 the District's constituents approved a \$44.9 million referendum to build a new elementary school and for safety initiatives for the district. At the end of 2022-23 school year the remaining balance from the referendum was \$558,883. This funding is still being used for a playground at forest Edge Elementary and district safety initiatives.

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 supplementary 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 the District-wide statements.

The *notes to the financial statements* provide further explanation of some of the information in the statements and 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, is shown in the following table.

OREGON SCHOOL DISTRICT
Oregon, Wisconsin

Management Discussion & Analysis
June 30, 2023

Major Features of the District-wide and Fund Financial Statements

	District-wide Statements	Fund Financial Statements	
		Governmental	Fiduciary
Scope	Entire district (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as instruction, support services, debt service, capital projects, food service and community services	Assets held by the District on behalf of someone else <ul style="list-style-type: none"> • Other Postemployment Benefits.
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balance 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position. • Statement of Changes in Fiduciary Net Position.
Basis of accounting and measurement focus	<p>Accrual accounting</p> <p>Economic resources focus</p>	<p>Modified accrual accounting</p> <p>Current financial resources focus</p>	<p>Accrual accounting</p> <p>Economic resources focus</p>
Type of asset and liability information	All assets and liabilities; both financial and capital, short-term and long-term	<p>Generally assets expected to be used up and liabilities that come due during the year or soon thereafter.</p> <p>No capital assets or long-term liabilities included</p>	<p>All assets and liabilities, both financial and capital, short-term and long-term</p> <p>These funds do not currently contain any capital assets, although they can.</p>
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	<p>Revenues for which cash is received during or soon after the end of the year</p> <p>Expenditures when goods or services have been received and the related liability are due and payable</p>	All additions or deductions during the year, regardless of when cash is received and paid

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2023

District-wide Statements

The district-wide statements report information about the District as a whole 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 deferred outflow, liabilities and deferred inflows 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, are 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, respectively. 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 divided into two categories:

- *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, and administration. Property taxes and state formula aid finance most of these activities.
- *Business-type activities* - Activities that are intended to be mostly self-supporting and meet certain accounting criteria are considered business-type activities. The District has no business-type 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 that can readily be converted to cash flow in and out and (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 Other Post-Employment Benefits trust. 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.

OREGON SCHOOL DISTRICT
Oregon, Wisconsin

Management Discussion & Analysis
June 30, 2023

Financial Analysis of the District as a Whole

Table 1 provides a summary of the District's net position for the years ended June 30, 2023 and 2022.

Table 1
Condensed Statement of Net Position

	<u>2023</u>	<u>2022</u>
Assets		
Current and other assets	\$ 30,524,587	\$ 27,234,482
Noncurrent assets	386,882	-
Capital assets	125,519,731	127,935,523
Restricted assets	-	14,691,565
Total assets	<u>156,431,200</u>	<u>169,861,570</u>
 Deferred Outflows of Resources	 37,805,409	 29,828,540
 Liabilities		
Long-term liabilities	77,402,330	81,022,335
Other liabilities	<u>25,426,441</u>	<u>15,566,449</u>
Total liabilities	102,828,771	96,588,784
 Deferred Inflows of Resources	 22,102,435	 35,927,341
 Net Position		
Net investment in capital assets	46,594,032	45,516,023
Restricted	4,293,674	18,887,190
Unrestricted	<u>18,417,697</u>	<u>2,770,772</u>
Total Net Position	<u><u>\$ 69,305,403</u></u>	<u><u>\$ 67,173,985</u></u>

OREGON SCHOOL DISTRICT
Oregon, Wisconsin

Management Discussion & Analysis
June 30, 2023

Financial Analysis of the District as a Whole (Continued)

Table 2 provides summarized operating results and their impact on Net Position.

Table 2
Change in Net Position from Operating Results

	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues:		
Charges for service	\$ 2,794,926	\$ 1,155,427
Operating grants and contributions	8,364,573	7,805,731
General revenues		
Property and other taxes	35,513,824	31,996,945
State formula aid	22,648,653	21,859,789
Other	7,880,363	6,922,978
Total Revenues	<u>77,202,339</u>	<u>69,740,870</u>
Expenses		
Instruction	37,776,458	31,024,235
Pupil & instructional services	9,767,093	8,468,271
Administration & finance	5,100,737	4,255,749
Maintenance & operations	6,438,850	4,830,212
Transportation	2,845,967	2,686,431
Food service	2,249,235	1,741,956
Interest on debt	2,546,439	2,688,110
Other	8,346,142	8,302,903
Total Expenses	<u>75,070,921</u>	<u>63,997,867</u>
Increase (decrease) in net position	2,131,418	5,743,003
Net Position - July 1	67,173,985	61,430,982
Net Position - June 30	<u>\$ 69,305,403</u>	<u>\$ 67,173,985</u>

OREGON SCHOOL DISTRICT
Oregon, Wisconsin

Management Discussion & Analysis
June 30, 2023

Financial Analysis of the District as a Whole (Continued)

The District relies primarily on property taxes and state formula aid to fund governmental activities. Below lists the percent of each to total governmental revenues:

Year Ending	Property Tax	State Aid	Services	Op. Grants	Cap. Grants	Other
2023	46.0%	29.3%	3.6%	10.8%	0%	10.3%
2022	45.9%	31.3%	1.7%	11.2%	0%	9.9%
2021	47.0%	31.8%	2.5%	9.6%	0%	9.1%
2020	46.1%	32.8%	3.3%	7.5%	0%	10.3%
2019	45.7%	33.6%	4.0%	7.3%	0%	9.4%
2018	46.1%	34.2%	4.3%	7.8%	0%	7.6%
2017	45.4%	34.1%	4.1%	7.9%	0%	8.5%
2016	46.7%	36.2%	4.2%	7.4%	0%	5.5%
2015	45.4%	37.9%	3.8%	8.2%	0%	4.7%
2014	45.9%	37.6%	3.9%	8.6%	0%	4.0%

Table 3 presents the cost of the seven categories of 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.

Table 3
Net Cost of Governmental Activities

	Net Cost of Services 2023	Percent of Services 2023	Net Cost of Services 2022	Percent of Services 2022
Expenses				
Instruction	\$ 30,752,036	48.1%	\$ 25,949,279	47.1%
Pupil & instructional services	8,429,873	13.2%	7,400,349	13.4%
Administration & finance	5,100,241	8.0%	4,249,162	7.7%
Maintenance & operations	6,258,885	9.8%	4,656,726	8.5%
Transportation	2,732,504	4.3%	2,571,734	4.7%
Interest on debt	2,546,439	4.0%	2,688,110	4.9%
Other	8,091,444	12.7%	7,521,349	13.7%
Total Expenses	<u>\$ 63,911,422</u>	<u>100%</u>	<u>\$ 55,036,709</u>	<u>100%</u>

The cost of all governmental activities this year was \$75,070,921. Individuals who directly participated or benefited from a program offering paid for \$2,794,926 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$8,364,573. The net cost of governmental activities of \$63,911,422 was financed by general revenues of the District, including \$35,513,824 in property taxes, \$22,648,653 in state formula aid, and \$7,880,363 in other.

OREGON SCHOOL DISTRICT
Oregon, Wisconsin

Management Discussion & Analysis
June 30, 2023

Financial Aspects of the District's Funds

- The general fund had a total increase in fund balance of \$2,981,795 and as of June 30, 2023 has a balance of \$17,864,138. The unassigned fund balance increased by \$1,458,416. Assigned fund balance increased by \$1,424,124. Fund balance restricted for dental insurance increased by \$62,346. Non-spendable fund balance decreased by \$4,495.
- The debt service fund (fund 38 & 39) had a decrease to fund balance of \$948 and as of June 30, 2023 has a balance of \$2,932,611.
- The capital projects fund had a decrease to fund balance of \$246,464 and as of June 30, 2023 has a balance of \$558,883.
- The OPEB (Other Postemployment Benefits) Liability fund balance increased by \$556,130 and as of June 30, 2023 has a balance of \$5,961,295.
- The Employee Trust fund, which holds employee benefits balances specific to individual retirees, decreased by \$43,719 and as of June 30, 2023 has a balance of \$189,986. The OPEB and Employee Trust fund balances are combined in the Employee Benefit Trusts Fund.

General Fund Budgetary Highlights

Consistent with current state statutes and regulations an *original* budget is adopted in October following determination of official enrollment and certification of states aids. Generally, the original budget is not significantly modified. There were modifications to the District's original budget in 2022-23.

The total tax levy was increased by \$2,420,000. Prior to the referendum passing the district was planning to levy an additional \$3,000,000 to keep levy rates consistent. The referendum gave us the authority to levy an additional \$5,420,000.

Budget modifications centered on compensation for employees. A 5.9% increase was awarded to employee salaries. Benefits were increased accordingly. Other budget initiatives were added relating to compensation and benefits.

A flood occurred in one of the school buildings. Approximately, one million dollars was added to both revenue and expenditures to repair the damages.

OREGON SCHOOL DISTRICT

Oregon, Wisconsin

Management Discussion & Analysis

June 30, 2023

Capital Assets

At the end of fiscal year 2023, the District had invested \$183,850,450 in capital assets; including buildings, sites and equipment (see Table 4). Total accumulated depreciation on assets was \$58,330,719. Asset acquisitions for governmental activities totaled \$2,542,210 and disposals totaled \$1,143,397. The District recognized depreciation expense of \$4,915,096, while also eliminating the disposed accumulated depreciation of \$1,110,491. The net effect of asset acquisitions, disposals, and depreciation expense resulted in a \$2,415,792 decrease in net capital assets. (Detailed information about capital assets can be found in Note 5 to the financial statements.)

Table 4
Capital Assets
(Net of depreciation)

	<u>2023</u>	<u>2022</u>
Land	\$ 4,852,933	\$ 4,852,933
Buildings	162,782,863	162,013,709
Furniture & equipment	12,902,173	12,692,822
Land improvements	2,736,649	2,684,280
Construction in progress	575,832	207,893
Accumulated depreciation	<u>(58,330,719)</u>	<u>(54,516,114)</u>
Net capital assets	<u><u>\$ 125,519,731</u></u>	<u><u>\$127,935,523</u></u>

Long-term Liabilities

At year-end the District had \$81,248,780 in general obligation bonds and other long-term debt outstanding. Payments were made for a total of \$3,900,000 to general obligations debt. A total of \$4,093,541 was retired on all long-term liabilities. Detailed information about the District's long-term liabilities is presented in Note 6 to the financial statements.

Table 5
Outstanding Long-term Obligations

	<u>2023</u>	<u>2022</u>
General Obligation Bonds	\$ 76,910,000	\$ 80,810,000
Compensated Absences	1,758,970	1,532,525
Premium (Discount) on Debt	<u>2,579,810</u>	<u>2,773,351</u>
Net Long Term Liabilities	<u><u>\$ 81,248,780</u></u>	<u><u>\$ 85,115,876</u></u>

General Obligation Bonds of the District are secured by an irrevocable 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.

OREGON SCHOOL DISTRICT
Oregon, Wisconsin

Management Discussion & Analysis
June 30, 2023

Factors Bearing on the District's Future

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

- November 2022 referendum passing puts the district in a very stable position for the next few years. The district will be able to accommodate increases due to inflation.
- In the 2023-24 school year the state increased the state revenue limit formula by \$325 per person. This is the biggest increase in the last 20 years. This increase gave the district an additional \$1,230,775 in revenue limit authority.
- In 2023-24 the District's resident FTE increased by 14 students. The District is expecting growth in future years. There are many new developments within the school district.

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 and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Andy Weiland, Business Manager, Oregon School District, 123 E. Grove Street, Oregon, Wisconsin.

**Oregon School District
Oregon, Wisconsin**

**Statement of Net Position
June 30, 2023**

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Investments	\$ 15,989,531
Restricted Cash and Investments	3,491,494
Receivables:	
Taxes	9,063,655
Accounts	39,228
Other	2,759
Due from Other Governments	1,771,991
Prepaid Expenses	27,270
Inventories	37,682
Other Assets	100,977
Total Current Assets	<u>30,524,587</u>
Noncurrent Assets:	
Net Subscription-Based Information Technology Arrangement Assets	386,882
Capital Assets:	
Land and Construction in Progress	5,428,765
Capital Assets Being Depreciated	178,421,685
Less: Accumulated Depreciation	<u>(58,330,719)</u>
Net Capital Assets	<u>125,519,731</u>
Total Noncurrent Assets	<u>125,906,613</u>
Total Assets	<u>156,431,200</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Pension Outflows	35,736,560
Deferred Supplemental Pension Outflows	125,619
Deferred OPEB Outflows	1,943,230
Total Deferred Outflows of Resources	<u>37,805,409</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 194,236,609</u></u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Net Position
June 30, 2023**

	Governmental Activities
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 1,134,094
Accrued Liabilities:	
Payroll and Related Items	5,640,160
Interest	892,133
Food Service Deposits	66,109
Other Liabilities	26,299
Due to Fiduciary Fund	761,310
Due to Other Governments	9,750
Long-Term Obligations Due Within One Year	3,846,450
Subscription-Based Information Technology	
Arrangement Liabilities Due Within One Year	61,772
Total Current Liabilities	<u>12,438,077</u>
Noncurrent Liabilities:	
Long-Term Obligations Due in More Than One Year	77,402,330
Subscription-Based Information Technology	
Arrangement Liabilities in More Than One Year	33,315
Net Pension Liability	9,862,158
OPEB Liability	1,970,392
Supplemental Pension Liability	1,122,499
Total Noncurrent Liabilities	<u>90,390,694</u>
Total Liabilities	<u>102,828,771</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Pension Inflows	20,696,106
Deferred Supplemental Pension Outflows	240,512
Deferred OPEB Outflows	1,165,817
Total Deferred Inflows of Resources	<u>22,102,435</u>
NET POSITION	
Net Investment in Capital Assets	46,594,032
Restricted for:	
Self Insurance	617,161
Get Kids Ahead Carryover	102,458
Debt Service	2,042,719
Food Service	338,769
Special Revenue	1,142,637
Capital Projects	103
Community Service	49,827
Unrestricted	<u>18,417,697</u>
Total Net Position	<u>69,305,403</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 194,236,609</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Activities
For the Year Ended June 30, 2023**

		Program Revenue		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Functions/Programs				
Governmental Activities				
Instruction:				
Regular Instruction	\$ 24,202,550	\$ 328,869	\$ 1,396,167	\$ (22,477,514)
Special Education Instruction	6,856,316	-	4,332,545	(2,523,771)
Vocational Instruction	1,698,525	6,810	167,201	(1,524,514)
Other Instruction	5,019,067	218,124	574,706	(4,226,237)
Support Services:				
Pupil Services	4,669,782	216,909	562,675	(3,890,198)
Instructional Staff Services	5,097,311	205,823	351,813	(4,539,675)
Administration Services	5,100,737	-	496	(5,100,241)
Operation and Maintenance	6,438,850	145,887	34,078	(6,258,885)
Pupil Transportation	2,845,967	99,861	13,602	(2,732,504)
Other Support Services	1,890,149	115,918	113,251	(1,660,980)
Community Service	724,987	294,157	26,702	(404,128)
Food Service	2,249,235	1,162,568	791,337	(295,330)
Interest	2,546,439	-	-	(2,546,439)
Unallocated Depreciation	3,590,189	-	-	(3,590,189)
Amortization Expense	50,513	-	-	(50,513)
Non-Program Services	2,090,304	-	-	(2,090,304)
Total Governmental Activities	<u>\$ 75,070,921</u>	<u>\$ 2,794,926</u>	<u>\$ 8,364,573</u>	<u>(63,911,422)</u>

General revenues:

Taxes:	
Property Taxes, Levied for General Purposes	28,279,727
Property Taxes, Levied for Debt Service	6,591,891
Property Taxes, Levied for Specific Purpose	642,206
Federal and State Aid not Restricted to Specific Purpose	28,640,182
Interest and Investment Earnings	552,373
Miscellaneous	417,253
Total General Revenues	<u>65,123,632</u>
Special item - Gain (Loss) on Disposal	(42,906)
Special item - Insurance Recovery Proceeds	962,114
Change in Net Position	<u>2,131,418</u>
Net Position - beginning	67,173,985
Net Position - ending	<u>\$ 69,305,403</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Balance Sheet
Governmental Funds
June 30, 2023**

	General Fund	Total Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and Investments	\$ 14,397,694	\$ 1,591,837	\$ 15,989,531
Restricted Cash and Investments	-	3,491,494	3,491,494
Receivables:			
Taxes	9,063,655	-	9,063,655
Accounts	22,040	17,188	39,228
Other	-	2,759	2,759
Due from Other Funds	210,669	-	210,669
Due from Other Governments	1,676,170	95,821	1,771,991
Inventories	-	37,682	37,682
Prepaid Expenses	27,270	-	27,270
Other Assets	100,977	-	100,977
Total Assets	<u>\$ 25,498,475</u>	<u>\$ 5,236,781</u>	<u>\$ 30,735,256</u>
LIABILITIES			
Accounts Payable	\$ 1,079,248	\$ 54,846	\$ 1,134,094
Accrued Liabilities	1,641,418	-	1,641,418
Accrued Wages Payable	3,998,742	-	3,998,742
Food Service Deposits	-	66,109	66,109
Other Liabilities	2,302	23,997	26,299
Due to Other Funds	912,627	59,352	971,979
Due to Other Governments	-	9,750	9,750
Total Liabilities	<u>7,634,337</u>	<u>214,054</u>	<u>7,848,391</u>
FUND BALANCES			
Nonspendable	128,247	37,682	165,929
Restricted	719,619	4,985,045	5,704,664
Assigned	3,828,301	-	3,828,301
Unassigned	13,187,971	-	13,187,971
Total Fund Balances	<u>17,864,138</u>	<u>5,022,727</u>	<u>22,886,865</u>
Total Liabilities and Fund Balances	<u>\$ 25,498,475</u>	<u>\$ 5,236,781</u>	<u>\$ 30,735,256</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023**

Total fund balance, governmental funds	\$ 22,886,865
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	125,519,731
Subscription-Based information technology arrangements used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	386,882
The net pension liability is not a current financial obligation and is, therefore, not reported in the fund statements.	(9,862,158)
Certain other long-term assets and liabilities are not available to pay current period expenditures or due and payable in the current period and therefore are not reported in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.	
Unamortized debt premiums	(2,579,810)
Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not current financial resources or uses and therefore are not reported in the fund statements.	
Deferred outflows of resources	37,805,409
Deferred inflows of resources	(22,102,435)
Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
General obligation debt	(76,910,000)
Subscription-Based information technology arrangements	(95,087)
Accrued interest on long-term debt and subscription-based information technology arrangements	(892,133)
Compensated absences	(1,758,970)
Net OPEB liability	(1,970,392)
Supplemental pension (stipend) liability	(1,122,499)
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 69,305,403</u></u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023**

	General Fund	Total Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
Local	\$ 29,190,930	\$ 9,454,486	\$ 38,645,416
Interdistrict	3,000,434	88,301	3,088,735
State	29,133,586	46,074	29,179,660
Federal	3,906,171	935,926	4,842,097
Other	517,731	9,492	527,223
Total Revenues	<u>65,748,852</u>	<u>10,534,279</u>	<u>76,283,131</u>
EXPENDITURES			
Current Expenditures			
Instruction:			
Regular Instruction	22,700,513	55,567	22,756,080
Special Education Instruction	6,843,732	-	6,843,732
Vocational Instruction	1,453,310	116,477	1,569,787
Other Instruction	3,994,933	445,617	4,440,550
Total Instruction	<u>34,992,488</u>	<u>617,661</u>	<u>35,610,149</u>
Support Services:			
Pupil Services	4,408,798	35,571	4,444,369
Instructional Staff Services	4,573,869	47,108	4,620,977
Administration Services	4,700,486	155,649	4,856,135
Operation and Maintenance	5,363,681	54,700	5,418,381
Pupil Transportation	2,795,051	45,718	2,840,769
Other Support Services	2,239,667	66,385	2,306,052
Community Service	-	703,047	703,047
Food Service	-	2,178,785	2,178,785
Total Support Services	<u>24,081,552</u>	<u>3,286,963</u>	<u>27,368,515</u>
Non-Program Services	<u>2,026,909</u>	<u>63,395</u>	<u>2,090,304</u>
Total Current Expenditures	<u>61,100,949</u>	<u>3,968,019</u>	<u>65,068,968</u>
Debt Service:			
Principal	51,476	3,905,675	3,957,151
Interest and Fiscal Charges	816	2,780,789	2,781,605
Total Debt Service	<u>52,292</u>	<u>6,686,464</u>	<u>6,738,756</u>
Capital Outlay	<u>2,581,936</u>	<u>362,488</u>	<u>2,944,424</u>
Total Expenditures	<u>63,735,177</u>	<u>11,016,971</u>	<u>74,752,148</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,013,675</u>	<u>(482,692)</u>	<u>1,530,983</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	552	135,520	136,072
Transfers Out	(135,520)	(552)	(136,072)
Proceeds from Subscription-Based Information			
Technology Arrangements	140,974	11,265	152,239
Insurance Recovery Proceeds	962,114	-	962,114
Total Other Financing Sources and (Uses)	<u>968,120</u>	<u>146,233</u>	<u>1,114,353</u>
Net Change in Fund Balances	2,981,795	(336,459)	2,645,336
Fund Balances - Beginning	14,882,343	5,359,186	20,241,529
Fund Balances - Ending	<u>\$ 17,864,138</u>	<u>\$ 5,022,727</u>	<u>\$ 22,886,865</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023**

Net change in fund balances - total governmental funds: \$ 2,645,336

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays (\$2,542,210) were less than depreciation (\$4,915,096) in the current period. (2,372,886)

Gain (Loss) on disposal of capital assets not reported on the fund financial statements. (42,906)

Additions in current year related to subscription-based information technology arrangements net of amortization expense (202,752)

Capital outlay expenditures related to subscription-based information technology arrangements on the governmental funds are only partial reported as expense on the Statement of Activities. 437,395

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.

The amount of long-term debt principal payments in the current year is: 3,900,000

The amount of principal payments on subscription-based information technology arrangements in the current year is: 57,152

The premium on long-term debt is shown as a liability in the Statement of Net Position. The premium is shown as an other financing source in the fund financial statements. This is the amount of the annual amortization of the premium.

Annual amortization of the debt premium. 194,937

The debt discounts on long-term debt are shown as an asset in the Statement of Net Position. The discount is shown as part of interest and other fiscal charges in the fund financial statements. This is the amount of the annual amortization of the discount.

Annual amortization of the debt discounts. (1,396)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Change in accrued interest not reflected on governmental funds 39,383

Change in compensated absences (226,445)

Net (increase) decrease in OPEB liability and deferred outflows and inflows of resources 438,026

Net (increase) decrease in supplemental pension liability and deferred outflows and inflows of resources (124,480)

Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension liability from the prior year to the current year, with some adjustments.

This is the amount of current year required contributions (\$2,249,964) into the defined benefit pension plan that were less than the actuarially determined (\$4,859,910) change in net pension liability (asset) and deferred inflows and outflows of resources between years, with adjustments. (2,609,946)

\$ 2,131,418

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2023**

	Employee Benefit Trust
ASSETS	
Cash and Investments	\$ 5,389,971
Due from Other Funds	912,627
Total Assets	<u>\$ 6,302,598</u>
LIABILITIES	
Due to Other Funds	<u>\$ 151,317</u>
Total Liabilities	<u>151,317</u>
NET POSITION	
Restricted	6,151,281
Total Net Position	<u>6,151,281</u>
Total Liabilities and Net Position	<u>\$ 6,302,598</u>

See accompanying notes to the financial statements.

**Oregon School District
Oregon, Wisconsin**

**Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2023**

	<u>Employee Benefit Trust</u>
ADDITIONS	
Contributions:	
Contributions to Employee Benefit Trust	\$ 955,308
Interest	<u>202,357</u>
Total Additions	<u>1,157,665</u>
 DEDUCTIONS	
Trust Fund Disbursements	<u>645,254</u>
Total Deductions	<u>645,254</u>
 Change in Net Position	512,411
 Net Position - Beginning	<u>5,638,870</u>
Net Position - Ending	<u><u>\$ 6,151,281</u></u>

See accompanying notes to the financial statements.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies

A. Introduction

The Oregon School District (the “District”) is organized as a common school district. The District, governed by a seven-member elected school board, operates grades 4K through 12 and is comprised of all or parts of eleven taxing districts. As required by accounting principles generally accepted in the United States of America, these financial statements present the District as the primary government.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below:

B. Component Units

Accounting principles generally accepted in the United States of America require that these financial statements include the primary government and its component units. Component units are separate organizations that are included in the District’s reporting entity because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. The District has no component units, and it is not included in any other governmental reporting entity.

C. 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. Business-type activities are financed in part by fees charged to external parties. The District does not report any business-type activities.

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.

D. Fund Accounting

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 funds are aggregated and reported as non-major funds. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

Funds are organized as major funds or non-major funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental fund that the District believes is particularly important to financial statement users may be reported as a major fund.

The District reports the following major governmental funds:

General Fund – The General Fund is the operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds. Under GASB Statement No. 54, the General Fund includes the operations of the Special Education Fund.

The District also has the following non-major funds:

- | | |
|---------------------|-----------------------|
| - Special Revenue | - Food Service |
| - Community Service | - Package Cooperative |
| - Capital Projects | - Debt Service |

Fiduciary Funds (Not included in District-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government controls the assets that finance the activity, b) Assets are not generated from the government's own-source revenues or from the government-mandated or voluntary nonexchange transactions, c) Assets are administered through a qualifying trust or the government does not have administrative involvement and the assets are not generated from the government's delivery of goods or services to the beneficiaries, or the assets are for the benefit of entities that are not part of the government's reporting entity.

The District accounts for fiduciary activities for post-employment benefits in an employee benefits trust fund.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)

E. 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. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Under the modified accrual basis of accounting, 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 when paid. Interest cost on temporary borrowing is recognized as an expenditure of the fiscal period incurred. 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.

Noncurrent portions of long-term receivables due to governmental funds are reported on the balance sheets, despite their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered “available spendable resources,” since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables are deferred until they become current receivables.

Property taxes are recognized as revenue in the period for which the taxes are levied if they are due in the current year and available to pay current liabilities. The 2022 tax levy is used to finance operations of the District’s fiscal year ended June 30, 2023. All property taxes are considered due on January 1st, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30th and are available to pay current liabilities.

State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time of receipt, or earlier if the “susceptible to accrual” criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred. Aids received prior to meeting revenue recognition criteria are recorded as deferred inflows of resources.

Charges for services provided to other educational agencies and private parties are recognized as revenue when services are provided. Charges for special educational services are not reduced by anticipated state special aid entitlements.

Interest income on temporary investments is recognized in the fiscal period earned.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

Costs for educational services provided the District by other educational agencies or private organizations are recognized when incurred. Costs for special education services are not reduced by anticipated state special education aid entitlements.

F. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition.

The District has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the District's individual major funds, and in the aggregate for non-major and fiduciary funds.

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. Agency issues, high-grade commercial paper, and the local government pooled-investment fund administered by the state investment board. Available balances in the debt service fund may be invested in municipal obligations, obligations of the United States, and the local government pooled-investment fund.

Investments are stated at fair value, 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 balances.

Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The District uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the District's assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

The District uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the District measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)
G. Receivables and Payables

Taxes

The aggregate District tax levy is apportioned and certified in November of the current fiscal year for collection to comprising municipalities based on the immediate past October 1st full or “equalized” taxable property values. 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 31st, and the final payment no later than the following July 31st.

On or before January 15th, and by the 20th of each subsequent month thereafter, the District is paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20th, the County Treasurer makes full settlement to the District for any remaining balance. The County assumes all responsibility for delinquent real property taxes.

Interfunds

The current portion of lending/borrowing arrangements between funds is identified as “due to/from other funds.” The noncurrent portion of outstanding balances between funds is reported as “advances to/from other funds.” Advances between funds are offset by a fund balance reserve account to indicate that they are not available for appropriation and are not expendable available financial resources.

Accounts Receivable

All accounts receivable are shown as 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 such allowance is not material.

Other Assets

Expendable supplies or noncapital items acquired for initial use in subsequent fiscal periods are recorded as inventories and/or prepaid expenses. Prepaid insurance or service contracts are not recorded unless their recognition as an expenditure would result in more than one year’s cost being recorded. Inventory and prepaid supplies are valued at the lower of cost (first-in, first-out method) or market. Inventory consists of expendable supplies held for consumption. Costs are recorded as expenditures at the time individual inventory items are consumed.

H. Capital Assets

In the district-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated acquisition value at the date of donation. The District maintains a threshold level of a unit cost of \$5,000 or more for capitalizing capital assets.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)

H. Capital Assets (Continued)

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Land improvements	10 - 20 years
Building improvements	20 years
Buildings	50 years
Furniture and equipment	5 - 20 years

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized and related depreciation is not reported in the fund financial statements.

I. Other Obligations

Long-Term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the district-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in the district-wide statements. The long-term debt consists primarily of notes, bonds or loans payables, lease liabilities and accrued compensated absences.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

Compensated Absences

Liabilities and the related expenses for vacation and sick pay benefits are recognized when earned. Liabilities for accrued vacation and sick pay benefits are reflected in noncurrent liabilities. The District's policy on accumulated vested sick leave provides for a percentage payout of an employee's accumulated balance upon termination. The percentage of the payout varies based on employee position and years of service.

Benefits that require payment in future fiscal years, though related to services previously rendered, are recorded as a liability in the governmental funds to the extent they will be liquidated with expendable available resources.

The compensated absences liability accrued in the district-wide statements at June 30, 2023 represents an estimate of the compensated absences the District anticipates paying out at retirement. At retirement, employees can elect to convert unused sick leave into a post-retirement health-care benefit. The anticipated liability for these costs (once the election has been made) has been included in the District's actuarial determination of postemployment benefits and the liability under GASB Statement No. 75.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)

I. Other Obligations (Continued)

Supplemental Pension (Stipend) Benefit

Eligible District employees hired on or after July 1, 2001 will receive a cash benefit in the form of a stipend upon their retirement. The total of the stipend is determined by the individual years of service and also participation in the District's medical plan. See Note 8 for additional information.

Net other postemployment benefit obligations (NOPEBO)

For purposes of measuring the NOPEBO, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with benefit terms. See Note 9 for additional information.

J. Subscription-Based Information Technology Arrangements

The District has recorded an intangible right-to-use subscription asset and a corresponding subscription liability. The subscription asset is initially measured at the initial amount of the subscription liability, adjusted for payments made at or before the commencement date of the arrangement and qualifying implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the term of the subscription or its useful life. The subscription liability is recognized at the commencement of the subscription term and is initially measured at the present value of expected subscription payments over the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The District recognizes subscription-based information technology arrangements with an initial, individual value of \$5,000 or more.

Key estimates and judgements related to subscription-based information technology arrangements include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)

K. 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 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.

L. 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 a future period and will not be recognized as an outflow of resources (expenditure) until then. The District has multiple items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until then. The District has multiple items that qualify for reporting in this category.

M. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America 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.

N. Net Position

Net position represents the difference between assets, deferred outflows of resources, 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 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.

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)
O. Fund Balance

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

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

Committed – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Under the District fund balance policy these funds are used for specific purposes pursuant to constraints imposed by Board action pursuant to two motions. The first motion must identify the dollar amount to be allocated from the unassigned fund balance. The second motion must identify the purpose of the expenditure. Both motions shall be approved by a two-thirds vote of the entire Board. This commitment cannot be reversed except through the same process, which must be accomplished prior to the end of the District's fiscal year.

Assigned – resources neither restricted nor committed for which a government has a stated intended use as established by the District Board or a body or official to which the District Board has delegated the authority to assign amounts for specific purposes.

Under the District's fund balance policy these funds may be assigned by the Business Manager, who shall allocate these funds prior to the annual audit in consultation with the District Superintendent, Board President, and Board Treasurer. These funds include amounts remaining from the fiscal year's building or department budgets or from miscellaneous projects which are reserved for expenditure in subsequent years.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the District's policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

P. District's Fund Balance Policy

The Board recognizes the need for carrying an operating reserve in the Unassigned General Fund Balance to:

1. Provide adequate working capital sufficient to meet the District's cash flow requirements;
2. Function as a safeguard to fund unanticipated expenses; and,
3. Demonstrate fiscal responsibility and maintain District bond rating.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

1. Summary of Significant Accounting Policies (Continued)

P. District's Fund Balance Policy (Continued)

The Unassigned General Fund Balance will be maintained to provide the District with sufficient working capital and a margin of safety to address emergencies without borrowing. Should the Unassigned General Fund Balance be less than 10% of general fund expenditures and transfers, the Board shall adopt a four-year plan to obtain the minimum 10% Unassigned General Fund Balance as outlined above. All unexpended funds at year end which are not included within another fund balance classification will be allocated to the Unassigned General Fund Balance.

Two separate two-thirds motions shall be required for an allocation from the Unassigned General Fund Balance and then only in the event of an emergency or a combined "deficit budget" between the General (Fund 10) and Special Education Fund (Fund 27).

When the Business Manager determines that budgeted expenditures are likely to exceed budgeted revenues for any District fund, the Business Manager shall inform the Board Treasurer who will report this fact to the Board at its next regularly scheduled meeting. Any use of the Unassigned General Fund Balance to fund such a deficit must be approved by a two-thirds majority vote of the Board.

Q. Change in Accounting Principle

Effective July 1, 2022, the District adopted GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The District determines if an arrangement contains a SBITA at inception based on whether the District has the right to control the information technology during the contract period and other facts and circumstances. The adoption of GASB Statement No. 96 did not have a material impact on the District's financial statements.

2. Explanation of Certain Differences Between Governmental Fund Statements and District-wide Statements

Due to the differences in the measurement focus and basis of accounting used on the government fund statements and district-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items.

Explanation of Differences Between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities

Differences between the governmental funds statement of revenues, expenditures and changes in fund balances and the statement of activities fall into one of four broad categories:

1. Long-term revenue differences arise because governmental funds report revenues only when they are considered "available," whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities.
2. Capital-related differences include the difference between recording an expenditure for the purchase of capital items in the governmental fund statements and depreciation expense on those items as recorded in the statement of activities.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

2. Explanation of Certain Differences Between Governmental Fund Statements and District-wide Statements (Continued)

Explanation of Differences Between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities (Continued)

3. Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements, whereas interest expense is recorded in the statement of activities as incurred, and principal payments are recorded as a reduction of liabilities in the statement of net position.
4. Payments to retired employees for postemployment benefits are recorded when paid in the fund financial statements. Expenses are recorded in the statement of activities when incurred. Payments to retired employees reduce the postemployment liabilities.

3. Cash and Investments

For all the District's cash and investments shown below, the market value at the balance sheet date is substantially the same as the fair value. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit. At various times during the year, the District's deposits were higher than the June 30, 2023 balances. This means that the District's risk and exposure could be higher at these times.

Depository:	Carrying Amount	Fair Value	Associated Risk
Local Financial Institutions			
Checking and Savings Accounts	\$ 3,986,850	\$ 4,158,970	Custodial credit risk
Certificates of Deposit	125,675	125,675	Custodial credit risk
WISC			
Money Market Accounts	16,084,042	16,197,103	Credit risk, interest rate risk
Certificates of Deposit	237,350	237,350	Custodial credit risk, credit risk, interest rate risk
LGIP	4,437,079	4,437,079	Credit risk, interest rate risk
Total June 30, 2023	<u>\$ 24,870,996</u>	<u>\$ 25,156,177</u>	

A reconciliation of cash and investments as shown on the statements is as follows:

Governmental Activities	
Cash and Investments - Current	\$ 15,989,531
Restricted Cash and Investments - Current	3,491,494
Employee Benefit Trust	5,389,971
Total	<u>\$ 24,870,996</u>

Restricted cash in the amount of \$2,932,611 in the Debt Service fund and \$558,883 in the Capital Projects fund includes amounts set aside for future payment of G.O. debt and capital project expenditures. The restricted cash to pay for these future requirements is offset in the restricted fund balance of the respected funds.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

3. Cash and Investments (Continued)

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <http://www.doa.state.wi.us/Divisions/Budget-and-Finance/LGIP>.

Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At June 30, 2023, the fair value of the District's share of the LGIP's assets was substantially equal to the amount reported on this page.

Investment allocation in the LGIP as of June 30, 2023 was: 98% in U.S. Government Securities, 2% in Certificates of Deposit, Bankers' Acceptances, Commercial Paper, and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Investments Authorized by Wisconsin State Statutes

Investment of District funds is restricted by state statutes. Available investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
- Bonds or securities of any county, city, drainage district, technical college, village, town, or school district of the state.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.
- Bonds issued by a local exposition district.
- Bonds issued by a local professional baseball park district.
- Bonds issued by the University of Wisconsin Hospital and Clinics Authority.
- Bonds issued by a local football stadium district.
- Bonds issued by a local arts dealer.
- Bonds issued by the Wisconsin Aerospace Authority.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

3. Cash and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity its fair value has to changes in market interest rates. The District's investment policy minimizes this risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby, avoiding the need to sell securities on the open market prior to maturity.

The Local Government Investment Pool investments have an average maturity of 28 days.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District has an investment policy that limits investments to only those authorized under Wisconsin Statue 66.060.

As of June 30, 2023, the District's investment in the Wisconsin Local Government Investment Pool was not rated.

Concentration of Credit Risk

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the District would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The District's investment policy eliminates this risk by having securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify under the highest recognized safekeeping procedures. Deposits in each local and area bank are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings accounts and \$250,000 for demand deposits accounts. Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. The District's policy is to obtain collateral or insurance for all deposited amounts in excess of FDIC and State Deposit Guarantee Fund insurable limits.

As of June 30, 2023, the District's deposits with financial institutions were insured as follows:

Insured by FDIC and State Deposit Guarantee Fund	\$ 444,534
	<u>\$ 444,534</u>

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2023 were as follows:

	Balance 6/30/2022	Additions	Retirements	Balance 6/30/2023
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 4,852,933	\$ -	\$ -	\$ 4,852,933
Construction in Progress	207,893	565,332	(197,393)	575,832
Total Non-Depreciable Capital Assets	5,060,826	565,332	(197,393)	5,428,765
Capital Assets being Depreciated:				
Buildings	162,013,709	1,010,565	(241,411)	162,782,863
Furniture and Equipment	12,692,822	1,111,337	(901,986)	12,902,173
Land Improvements	2,684,280	52,369	-	2,736,649
Total Capital Assets being Depreciated	177,390,811	2,174,271	(1,143,397)	178,421,685
Less Accumulated Depreciation	(54,516,114)	(4,915,096)	1,100,491	(58,330,719)
Net Governmental Capital Assets	<u>\$ 127,935,523</u>	<u>\$ (2,175,493)</u>	<u>\$ (240,299)</u>	<u>\$ 125,519,731</u>

Depreciation expense was charged to the following functions:

Regular instruction	\$ 553,042
Special education instruction	2,834
Vocational instruction	26,798
Other instruction	50,984
Pupil services	4,252
Instructional staff services	269,358
Administration services	21,891
Operation and maintenance	374,155
Community service	2,106
Food service	19,487
Depreciation not charged to a specific function	3,590,189
Total depreciation	<u>\$ 4,915,096</u>

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

5. Subscription-Based Information Technology Arrangements

The District has six subscription-based information technology arrangements (SBITAs) for:

- Various interactive instructional curriculum and courseware subscriptions.
- On premises calling subscriptions and licenses.
- Comparative analytics software subscriptions.
- Teachers, staff, and students survey software subscriptions.

The total amount of subscription assets and related accumulated amortization, and the amount of subscription liabilities, as of June 30, 2023 are as follows:

	Balance 6/30/2022	Additions	Subtractions	Balance 6/30/2023	Amounts Due Within One Year
Subscription Assets	\$ -	\$ 437,395	\$ -	\$ 437,395	
Less: Accumulated Amortization	-	(50,513)	-	(50,513)	
	<u>\$ -</u>	<u>\$ 386,882</u>	<u>\$ -</u>	<u>\$ 386,882</u>	
Subscription Liabilities	\$ -	\$ 152,239	\$ (57,152)	\$ 95,087	\$ 61,772

The total SBITA costs for the year ended June 30, 2023 are as follows:

	June 30, 2023
Amortization expense	\$ 50,513
Interest on lease liabilities	3,142
Total	<u>\$ 53,655</u>

The future minimum SBITA principal and interest payments under noncancellable contracts with terms greater than one year are listed below as of June 30, 2023:

June 30,	Principal	Interest	Total Payments
2024	\$ 61,772	\$ 2,728	\$ 64,500
2025	33,315	1,013	34,328
Total	<u>\$ 95,087</u>	<u>\$ 3,741</u>	<u>\$ 98,828</u>

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

6. Long-Term Obligations

Long-term obligations of the District are as follows:

	Balance 6/30/2022	Issued	Retired	Balance 6/30/2023	Amount Due Within One Year
G.O. Bonds	\$ 80,810,000	\$ -	\$ 3,900,000	\$ 76,910,000	\$ 3,655,000
Subtotal G.O. Debt	80,810,000	-	3,900,000	76,910,000	3,655,000
Premium (discount) on debt	2,773,351	-	193,541	2,579,810	191,450
Compensated absences	1,532,525	226,445	-	1,758,970	-
Total Long-Term Debt	<u>\$ 85,115,876</u>	<u>\$ 226,445</u>	<u>\$ 4,093,541</u>	<u>\$ 81,248,780</u>	<u>\$ 3,846,450</u>

The compensated absences liability is paid out of the General Fund.

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. General obligation debt at June 30, 2023 is comprised of the following individual issues:

Description	Issue Date	Interest Rate %	Date of Maturity	Balance 6/30/2023	Amount Due Within One Year
GO School Improvement Bonds	3/2/2015	2.5-4.0%	3/1/2035	\$ 38,035,000	\$ 2,655,000
GO School Building & Improvement Bonds	3/1/2019	3.0-5.0%	3/1/2039	38,875,000	1,000,000
Total General Obligation Debt				<u>\$ 76,910,000</u>	<u>\$ 3,655,000</u>

The 2022 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$3,742,608,264. The legal debt limit and margin of indebtedness as of June 30, 2023, in accordance with §67.03(1)(b) of the Wisconsin statutes follows:

Debt Limit (10% of \$3,742,608,264)	\$ 374,260,826
Deduct long-term debt applicable to debt margin	<u>76,910,000</u>
Margin of indebtedness	<u>\$ 297,350,826</u>

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

6. Long-Term Obligations (Continued)

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2023 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 3,655,000	\$ 2,656,394	\$ 6,311,394
2025	3,775,000	2,540,019	6,315,019
2026	3,925,000	2,405,869	6,330,869
2027	4,075,000	2,237,919	6,312,919
2028	4,220,000	2,101,444	6,321,444
2029-2033	23,395,000	8,230,121	31,625,121
2034-2038	27,725,000	3,992,200	31,717,200
2039	6,140,000	214,900	6,354,900
Totals	<u>\$ 76,910,000</u>	<u>\$ 24,378,866</u>	<u>\$101,288,866</u>

7. Employee Retirement Plans

Defined Benefit 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.

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.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

7. Employee Retirement Plans (Continued)

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 or after age 55 (50 for protective occupations) and receive an actuarially-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:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	-5.0
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	-10.0
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

7. Employee Retirement Plans (Continued)

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 \$2,249,964 in contributions from the employer.

Contribution rates as of June 30, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
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 (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability (asset) of \$9,862,158 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. 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, 2021, the District's proportion was 0.18615911%, which was an increase of 0.00388578% from its proportion measured as of December 31, 2021.

For the year ended June 30, 2022, the District recognized pension expense of \$5,000,119.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

7. Employee Retirement Plans (Continued)

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,707,362	\$ (20,635,947)
Net differences between projected and actual earnings on pension plan investments	16,753,529	-
Changes in assumptions	1,939,308	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,905	(60,159)
Employer contributions subsequent to the measurement date	1,329,456	-
Total	<u>\$ 35,736,560</u>	<u>\$ (20,696,106)</u>

\$1,329,456 reported as deferred outflows of resources 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, 2024. 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 Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 557,830
2025	2,833,761
2026	2,906,322
2027	7,413,085
2028	-
Total	<u>\$ 13,710,998</u>

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

7. Employee Retirement Plans (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
	January 1, 2018 - December 31 2020
Experience Study:	Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments	1.7%*

** 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, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 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 geometric real rates of return for each major asset class are summarized in the table on the following page.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

7. Employee Retirement Plans (Continued)

Asset Allocation Targets and Expected Returns¹
As of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	48	7.6	5.0
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund ³	115	7.4	4.8
Variable Fund Asset Class			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% 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 discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (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, 2022. 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 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.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

7. Employee Retirement Plans (Continued)

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 6.80 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 (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
District's proportionate share of the net pension liability (asset)	\$ 32,732,181	\$ 9,862,158	\$ (5,870,456)

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>.

8. Supplemental Pension (Stipend) Benefit

The District follows GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, which allows the District to report its liability for supplemental pension benefits and to reflect an actuarially determined liability for the present value of projected future benefits for employees on the financial statements.

At June 30, 2023, the District's total pension liability was actuarially valued as of June 30, 2021 and measured as of June 30, 2022.

Plan Description, Vesting, and Benefits Provided. Employees not classified as Administrators may receive, in lieu of the OPEB benefits as stated in Note 9, a stipend benefit. The annual amount of this stipend differs by classification. A brief description of the stipend benefits are noted below.

Stipend Benefit. At the time of retirement, if an employee is at least age 55 with a minimum of 10 years of service with the District, or is an Administrator without 10 years of service, the District shall contribute one lump sum to a 401(a) or 403(b) account for qualifying retirees at the following rates:

- \$1,000 per year of service for employees covered by District-sponsored family health coverage plan for a minimum of six months.
- \$500 per year of service for employees covered by District-sponsored single health coverage plan for a minimum of six months.
- \$250 per year of service for those employees who do not qualify for any of the above benefits.

After exhaustion of District benefit, eligible retirees are allowed to remain on the District's group medical plan provided that the retiree self-pays the full amount (100%) of the premiums.

There are 519 active employees and no retirees in the plan as of the measurement date of June 30, 2022.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

8. Supplemental Pension (Stipend) Benefit (Continued)

Funding Policy. Payments under the plan are made on a pay-as-you go basis. There are no invested plan assets accumulated for payment of future benefits. The general fund is used for funding of all pension/retirement benefits. The employer makes all contributions.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized a supplemental pension expense of \$162,480.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the supplemental pension plan from the following sources:

Gain / Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 28,949	\$ (65,087)
Changes of assumptions or other inputs	58,670	(175,425)
District contributions subsequent to the measurement date	38,000	-
Total	<u>\$ 125,619</u>	<u>\$ (240,512)</u>

\$38,000 reported as deferred outflows of resources related to the supplemental pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the supplemental pension will be recognized in pension expense as follows:

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2024	\$ (11,852)
2025	(11,852)
2026	(11,852)
2027	(11,852)
2028	(11,852)
Thereafter	(93,633)
Total	<u>\$ (152,893)</u>

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

8. Supplemental Pension (Stipend) Benefit (Continued)

Below is a schedule of changes in the total pension liability for the current reporting period:

Beginning Balance	\$ 1,079,606
Changes for the Year	
Service Costs	148,483
Interest	25,849
Differences Between Expected and Actual Experiences	10,200
Changes of Assumptions or Other Inputs	(131,639)
Benefit Payments	(10,000)
Net Changes	42,893
Ending Balance	\$ 1,122,499

Actuarial Assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	June 30, 2021
Measurement Date of Total Pension Liability	June 30, 2022
Discount Rate:	4.00% - Implicit in this rate is 2.50% assured rate of inflation. 4.00% based upon a municipal bond rate on the S&P Municipal Bond 20 Year High Grade Index published by the Federal Reserve for the week at the beginning of the measurement period.
Projected salary increases	3.00%

Mortality, disability and retirement rates are based on the Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%).

Actuarial assumptions are based upon an experience study conducted in 2018 using WRS experience from 2015-2017.

Single Discount Rate. A single discount rate of 4.00% (based upon all years of projected payments discounted at a municipal bond rate of 4.00%) was used in this valuation in calculating the supplemental pension liability. It was assumed that the District would continue to fund its retiree benefits out of its general fund assets on a pay-as-you-go basis.

Sensitivity of the District's Total Pension Liability to Changes in the Discount Rate. The following presents the District's total pension liability calculated using the discount rate of 4.00 percent, as well as what the District's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00percent) or 1-percentage point higher (5.00 percent) than the current rate:

	1.00% Decrease to Discount Rate (3.00%)	Current Discount Rate (4.00%)	1.00% Increase to Discount Rate (5.00%)
Total Pension Liability	\$ 1,196,704	\$ 1,122,499	\$ 1,051,337

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

9. Other Postemployment Benefits (OPEB) Plan

The District follows GASB Statement No. 75, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, which allows the District to report its liability for other postemployment benefits consistent with newly established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

At June 30, 2023, the District's net OPEB liability was measured as of June 30, 2022, and the total pension liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

Description of the Plan. The District administers a single-employer defined benefit healthcare plan for the payment of the District's OPEB liability relating to medical and dental insurance. In addition, the District's group health insurance plan provides coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. Both of these result in another post-employment benefits, the latter commonly referred to as an implicit rate subsidy. Calculations are based on the pattern of sharing of costs between the employer and plan members at that point.

The District does not issue a stand-alone financial report for this plan.

Funding Policy. The District established the Oregon School District Post-Employment Benefits Trust in order to accumulate funds and finance the costs of OPEB.

Contributions. The trust does not require any employee or employer contributions.

Detail of Benefits. The District will contribute 90% of the lowest cost medical and dental premiums, frozen at the time of retirement, to qualified Administrators at least age 55, on behalf of the retiree for a period of eight years. The contribution may exceed Medicare-eligibility. Any monies resulting from unused sick leave accumulated upon retirement may be used to continue coverage under the District's group plans.

The District will contribute 90% of the lowest cost medical and dental premiums, frozen at the time of retirement, to all other qualified District employees, at least age 55 with a minimum of 10 years of service and hired prior to July 1, 2001, on behalf of the retiree for a period of four years but not to exceed Medicare-eligibility. Any monies resulting from unused sick leave accumulated upon retirement may be used to continue coverage under the District's group plans.

All other District employees not classified as administrators, hired on or after July 1, 2001, who retire at age 55 or greater and have reached ten years of service in the District are eligible for a supplemental stipend benefit described in Note 8.

After exhaustion of the District benefit, eligible retirees are allowed to remain on the District's group medical plan provided that the retiree self-pays the full amount (100%) of the premiums for the duration of COBRA.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

9. Other Postemployment Benefits (OPEB) Plan (Continued)

Employees Covered by Benefit Terms. Employees participating in the OPEB consisted of the following at June 30, 2021, the date of the latest actuarial valuation:

Inactive employees or beneficiaries currently receiving benefit payments	55
Active employees	443
	<u>498</u>

Employees are not eligible for benefits unless they were hired prior to July 1, 2001. While the total number of participants noted above include those that are not currently eligible to receive benefits, those individuals were excluded in the calculation of the actual liability.

Net OPEB Liability

The District's net OPEB liability of \$1,970,392 was measured at June 30, 2022, and was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions and Other Inputs. The net OPEB liability in the June 30, 2021 actuarial valuation, and measured as of June 30, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00% average, including inflation
Discount rate	2.25%
Healthcare cost trend rates	4.50% for the first four years, 10.00% in the fifth year, and then 6.00% decreasing by 0.10% per year down to 5.00%, and level thereafter

Mortality rates were based the Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%).

The actuarial assumptions used in the June 30, 2021 valuation and measured as of June 30, 2022 were based on a study conducted in 2018 using the WRS experience from 2015-2017.

Discount Rate. The discount rate used to measure the total net OPEB liability was 2.25%. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the net OPEB liability. The long-term expected rate of return is equal to the discount rate.

The discount rate is based upon all years of projected payments discounted at a 2.25% long-term expected rate of return. This rate is equivalent to the Bond Buyer GO 20-Year Municipal Bond Index published by the Federal Reserve as of the week of the measurement date.

The current investment allocation of the District's OPEB plan's asset classes are as follows: 100% - money market accounts.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

9. Other Postemployment Benefits (OPEB) Plan (Continued)

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance at 6/30/2021	<u>\$ 7,626,479</u>	<u>\$ 5,157,646</u>	<u>\$ 2,468,833</u>
Changes for the year:			
Service cost	376,836	-	376,836
Interest	168,334	-	168,334
Differences between expected and actual experience	(129,301)	-	(129,301)
Contributions - employer	-	900,798	(900,798)
Net investment income	-	13,512	(13,512)
Benefit payments	(666,790)	(666,790)	-
Net Changes	<u>(250,921)</u>	<u>247,520</u>	<u>(498,441)</u>
Balance at 6/30/2022	<u><u>\$ 7,375,558</u></u>	<u><u>\$ 5,405,166</u></u>	<u><u>\$ 1,970,392</u></u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current discount rate:

	1.00% Decrease 1.25%	Current Discount Rate 2.25%	1.00% Increase 3.25%
Net OPEB Liability	<u><u>\$ 2,284,114</u></u>	<u><u>\$ 1,970,392</u></u>	<u><u>\$ 1,661,464</u></u>

Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates. The following represents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.50 percent Years 1-4, then 9.00 percent in year 5, and then 5.00 percent decreasing to 4.00 percent) or 1-percentage-point higher (5.50 percent Years 1-4, then 11.00 percent in year 5, and then 7.00 percent decreasing to 6.00 percent) than the current healthcare cost trend rates:

	1.00% Decrease (3.50% for the first four years, 9.00% in the fifth year, and then 5.00% decreasing to 4.00%)	Healthcare Cost Trend Rates (4.50% for the first four years, 10.00% in the fifth year, and then 6.00% decreasing to 5.00%)	1.00% Increase (5.50% for the first four years, 11.00% in the fifth year, and then 7.00% decreasing to 6.00%)
Net OPEB Liability	<u><u>\$ 1,485,037</u></u>	<u><u>\$ 1,970,392</u></u>	<u><u>\$ 2,511,667</u></u>

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

9. Other Postemployment Benefits (OPEB) Plan (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized an OPEB expense of \$474,601. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related the OPEB from the following sources:

Gain / Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 354,603	\$ (504,443)
Changes of assumptions or other inputs	471,798	(661,374)
Net differences between projected and actual earnings on OPEB plan investments	204,202	-
District contributions subsequent to the measurement date	912,627	-
Total	<u>\$ 1,943,230</u>	<u>\$ (1,165,817)</u>

\$912,627 reported as deferred outflows of resources related to OPEB resulting from the contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the supplemental pension will be recognized in pension expense as follows:

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 29,500
2025	15,151
2026	(5,028)
2027	(26,817)
2028	(47,849)
Thereafter	(100,171)
Total	<u>\$ (135,214)</u>

10. Interfund Transactions

Receivables/Payables

Interfund receivable and payable balances in the fund financial statements on June 30, 2023 were as follows:

Payable Fund	Receivable Fund	Amount	Purpose
Employee Benefit Trust	General Fund	\$ 151,317	OPEB Implicit Rate
Package Cooperative	General Fund	59,352	Cash Shortfall
General Fund	Employee Benefit Trust	912,627	OPEB Contributions

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

10. Interfund Transactions (Continued)

Transfers

Transfers in the fund financial statements for the year ended June 30, 2023 were as follows:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Debt Service	\$ 552	Fund Close-Out
Food Service	General Fund	135,520	Reorganization Settlement

In the statement of net position, amounts reported in the governmental funds as interfund transactions have been eliminated within the district-wide statements.

Additionally, during fiscal year ended June 30, 2023, the General Fund transferred \$5,585,131 to the Special Education Fund. These transfers were used to cover any costs not covered by direct revenues. The Special Education Fund is combined into the general fund in the governmental funds financial statements.

11. Self-Funded Insurance Program

In fiscal year 2011/12, the District established a self-funded dental benefit plan for its employees. The Plan administrator, Delta Dental of Wisconsin, is responsible for the approval, processing, and payment of claims, after which they bill the District for reimbursement. The District is also responsible for a monthly administrative fee. The Plan reports on a fiscal year ending June 30th.

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 of the District.

The District has no stop-loss coverage for dental care coverage of the Plan. However, there is a maximum benefit of \$2,000 per person per benefit accumulation period.

At June 30, 2023, the District has reported a liability of \$49,743, which represents reported and unreported claims which were incurred on or before June 30, 2023, but were not paid by the District as of that date. This amount consists of claims reported to the District by the Plan administrator of \$25,369 and claims which were not yet reported to either the Plan administrator or the District of \$24,374. The amounts not reported to the District were determined by the Plan administrator. Changes in the claims liability for the years ended June 30, 2021 through June 30, 2023 are as follows:

	<u>Accrued Balance at Beginning of Year</u>	<u>Current Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Accrue Balance at End of Year</u>
2020-2021	\$ 46,971	\$ 735,851	\$ 737,288	\$ 45,534
2021-2022	45,534	725,665	724,264	46,935
2022-2023	46,935	730,908	728,100	49,743

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

12. Fund Balances

The following is a detailed schedule of ending fund balances as reported in the fund financial statements by category:

	General Fund	Capital Projects	Debt Service	Community Service	Special Revenue	Food Service	Total
Fund Balances:							
<u>Nonspendable:</u>							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,682	\$ 37,682
Prepays	27,270	-	-	-	-	-	27,270
Tech Houses	100,977	-	-	-	-	-	100,977
<u>Restricted for:</u>							
Self Insurance	617,161	-	-	-	-	-	617,161
Get Kids Ahead Carryover	102,458	-	-	-	-	-	102,458
Food Service	-	-	-	-	-	301,087	301,087
Debt Service Reserve	-	-	2,932,611	-	-	-	2,932,611
Donor Restrictions	-	-	-	-	1,142,637	-	1,142,637
Capital Projects	-	558,883	-	-	-	-	558,883
Community Service	-	-	-	49,827	-	-	49,827
<u>Assigned to:</u>							
Department Carryover	441,903	-	-	-	-	-	441,903
Building Carryover	340,779	-	-	-	-	-	340,779
Teacher Compensation Carryover	596,077	-	-	-	-	-	596,077
Department of Instruction	196,789	-	-	-	-	-	196,789
Grants	398,835	-	-	-	-	-	398,835
Employee Retiree Benefits	1,003,551	-	-	-	-	-	1,003,551
Capital Maintenance	601,904	-	-	-	-	-	601,904
Grow Your Own	248,463	-	-	-	-	-	248,463
<u>Unassigned</u>	<u>13,187,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,187,971</u>
Total Fund Balances	<u>\$ 17,864,138</u>	<u>\$ 558,883</u>	<u>\$ 2,932,611</u>	<u>\$ 49,827</u>	<u>\$ 1,142,637</u>	<u>\$ 338,769</u>	<u>\$ 22,886,865</u>

13. Limitation on School District Revenues

Wisconsin statutes limit the amount of revenues school districts may derive from general school aids and property taxes unless a higher amount is approved by a referendum. This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by a referendum prior to August 12, 1993.
- A referendum on or after August 12, 1993.

History of Increased Revenue Limits

In November of 2014 the residents of the Oregon School District passed a referendum that the District could override its revenue limit by \$355,864 each year on a recurring basis, beginning in the 2015-16 school year. This is in order to pay for increased maintenance and utility costs due to the building expansions.

In November of 2016 the residents of the Oregon School District passed a referendum that the District could override its revenue limit by \$1,500,000 each year on a recurring basis, beginning in the 2016-17 school year. This is in order to pay for employee compensation for teachers and other educational staff.

OREGON SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2023

13. Limitation on School District Revenues (Continued)

In November of 2019 the residents of the Oregon School District passed a referendum that the District could override its revenue limit by \$2,118,487 each year on a recurring basis, beginning in the 2020-21 school year. This is in order to pay for operation and maintenance expenses of the District including capital maintenance projects at the District facilities, the cost of operation a new elementary school and District staffing costs.

In November of 2022 the residents of the Oregon School District passed a referendum that the district could override its revenue limit by \$5,420,000 for the 2022-23 school year, by an additional \$3,000,000 (\$8,420,000 total) for the 2023-24 school year, and by an additional \$2,980,000 (\$11,400,000 total) for the 2024-25 school year and thereafter. This is in order to pay for compensation and other instructional and operation expenditures.

14. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers' compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. There has been no reduction in insurance coverage in the prior year. Settled claims have not exceeded the commercial coverage in any of the past three years.

15. Commitments

Prior to June 30, 2023, the District entered into capital-related contract commitments totaling \$1,840,632. These contracts relate to projects associated with efficiency solutions upgrades, a solar energy system, new roofing a various school facilities, and the replacement of tennis courts. Total costs incurred on these projects as of June 30, 2023 were \$575,832, which are reported as construction in progress on the statement of net position.

Additionally, in July 2023, the District approved an asphalt paving contract totaling \$102,000.

16. Effect of New Accounting Standard on Current Period Financial Statements

The GASB has adopted GASB Statement No. 101, Compensated Absences, effective for periods beginning after December 15, 2023. When this standard becomes effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**Oregon School District
Oregon, Wisconsin**

**Budgetary Comparison Schedule for the General Fund
Budget and Actual
For the Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local	\$ 23,288,089	\$ 28,724,344	\$ 29,190,930	\$ 466,586
Interdistrict	2,998,852	2,998,852	2,993,381	(5,471)
State	26,109,487	26,235,620	26,413,038	177,418
Federal	2,078,586	2,158,179	2,621,483	463,304
Other	185,771	484,227	517,731	33,504
Total Revenues	<u>54,660,785</u>	<u>60,601,222</u>	<u>61,736,563</u>	<u>1,135,341</u>
EXPENDITURES				
Current Expenditures				
Instruction:				
Regular Instruction	22,300,833	24,319,914	22,700,513	1,619,401
Vocational Instruction	1,528,507	1,596,826	1,453,310	143,516
Other Instruction	3,853,730	4,245,309	3,994,933	250,376
Support Service:				
Pupil Services	2,536,938	2,944,901	2,630,612	314,289
Instructional Staff Services	4,252,277	4,573,812	4,081,746	492,066
Administration Services	4,551,060	4,955,286	4,700,486	254,800
Operation and Maintenance	4,950,441	5,132,331	5,362,786	(230,455)
Pupil Transportation	2,460,256	2,533,441	2,505,847	27,594
Other Support Services	2,371,008	2,477,959	2,198,766	279,193
Non-Program Services	1,793,023	1,894,078	1,889,040	5,038
Debt Service:				
Principal	36,966	36,966	36,966	-
Interest and Fiscal Charges	816	816	816	-
Capital Outlay	1,269,965	2,857,085	2,553,416	303,669
Total Expenditures	<u>51,905,820</u>	<u>57,568,724</u>	<u>54,109,237</u>	<u>3,459,487</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,754,965</u>	<u>3,032,498</u>	<u>7,627,326</u>	<u>4,594,828</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	552	552	-
Transfers Out	(5,390,197)	(6,513,279)	(5,720,651)	792,628
Proceeds from Subscription-Based Information Technology Arrangements	-	-	112,454	112,454
Insurance Recovery Proceeds	-	1,015,000	962,114	(52,886)
Total Other Financing Sources and Uses	<u>(5,390,197)</u>	<u>(5,497,727)</u>	<u>(4,645,531)</u>	<u>852,196</u>
Net Change in Fund Balance	(2,635,232)	(2,465,229)	2,981,795	5,447,024
Fund Balance - Beginning	14,882,343	14,882,343	14,882,343	-
Fund Balance - Ending	<u>\$ 12,247,111</u>	<u>\$ 12,417,114</u>	<u>\$ 17,864,138</u>	<u>\$ 5,447,024</u>

See accompanying notes to the required supplementary information.

**Oregon School District
Oregon, Wisconsin**

**Budgetary Comparison Schedule for the
Special Education Fund - Budget and Actual
For the Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interdistrict	\$ 6,000	\$ 6,000	\$ 7,053	\$ 1,053
State	2,429,929	2,429,929	2,720,548	290,619
Federal	1,211,266	1,211,266	1,284,688	73,422
Total Revenues	<u>3,647,195</u>	<u>3,647,195</u>	<u>4,012,289</u>	<u>365,094</u>
EXPENDITURES				
Current Expenditures				
Instruction:				
Special Education Instruction	6,303,351	7,129,410	6,843,732	285,678
Support Service:				
Pupil Services	1,797,403	1,896,557	1,778,186	118,371
Instructional Staff Services	511,684	532,907	492,123	40,784
Operation and Maintenance	500	866	895	(29)
Pupil Transportation	227,085	293,963	289,204	4,759
Other Support Services	40,022	41,583	40,901	682
Non-Program Services	137,246	145,266	137,869	7,397
Debt Service:				
Principal	14,510	14,510	14,510	-
Capital Outlay	<u>5,591</u>	<u>-</u>	<u>28,520</u>	<u>(28,520)</u>
Total Expenditures	<u>9,037,392</u>	<u>10,055,062</u>	<u>9,625,940</u>	<u>429,122</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,390,197)</u>	<u>(6,407,867)</u>	<u>(5,613,651)</u>	<u>794,216</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	5,390,197	6,407,867	5,585,131	(822,736)
Proceeds from Subscription-Based Information Technology Arrangements	-	-	28,520	28,520
Total Other Financing Sources and Uses	<u>5,390,197</u>	<u>6,407,867</u>	<u>5,613,651</u>	<u>(794,216)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the required supplementary information.

**Oregon School District
Oregon, Wisconsin**

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenues and Expenditures
For the Year Ended June 30, 2023**

	<u>General Fund</u>	<u>Special Education Fund</u>
A) Sources/Inflows of Resources:		
Actual amounts "total revenues"		
from the budgetary comparison schedules	\$ 61,736,563	\$ 4,012,289
Reclassification:		
Special education fund revenues are reclassified to		
the general fund, required for GAAP reporting	<u>4,012,289</u>	<u>(4,012,289)</u>
The general fund revenues as reported on the statement		
of revenues, expenditures and changes in fund balances -		
governmental funds	<u>\$ 65,748,852</u>	<u>\$ -</u>
	<u>General</u>	<u>Special</u>
	<u>Fund</u>	<u>Education</u>
B) Uses/Outflows of Resources:		
Actual amounts "total expenditures"		
from the budgetary comparison schedules	\$ 54,109,237	\$ 9,625,940
Reclassification:		
Special education fund expenditures are reclassified to		
the general fund, required for GAAP reporting	<u>9,625,940</u>	<u>(9,625,940)</u>
The general fund expenditures as reported on the statement		
of revenues, expenditures and changes in fund balances -		
governmental funds	<u>\$ 63,735,177</u>	<u>\$ -</u>

See accompanying notes to the required supplementary information.

OREGON SCHOOL DISTRICT
DISTRICT NET OPEB LIABILITY SCHEDULES
For the Year Ended June 30, 2023

SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS AS OF THE MEASUREMENT DATE

	2022	2021	2020	2019	2018	2017	2016
Total OPEB Liability							
Service costs	\$ 376,836	\$ 475,006	\$ 388,648	\$ 418,390	\$ 433,314	\$ 475,482	\$ 475,482
Interest	168,334	177,856	258,421	277,869	258,584	226,279	223,910
Difference between expected and actual experience	(129,301)	(242,452)	-	(296,255)	-	780,129	-
Changes in assumptions or other inputs	-	(152,318)	448,958	228,302	(87,212)	(1,076,194)	-
Benefit payments	(666,790)	(597,642)	(638,272)	(641,378)	(509,593)	(568,653)	(672,199)
Net change in total OPEB	\$ (250,921)	\$ (339,550)	\$ 457,755	\$ (13,072)	\$ 95,093	\$ (162,957)	\$ 27,193
Total OPEB Liability-Beginning	7,626,479	7,966,029	7,508,274	7,521,346	7,426,253	7,589,210	7,562,017
Total OPEB Liability-Ending (a)	\$ 7,375,558	\$ 7,626,479	\$ 7,966,029	\$ 7,508,274	\$ 7,521,346	\$ 7,426,253	\$ 7,589,210
Fiduciary Net Position							
Contributions - employer	\$ 900,798	\$ 843,687	\$ 898,248	\$ 826,145	\$ 781,740	\$ 864,588	\$ 928,542
Net investment income	13,512	4,245	64,071	93,168	51,088	22,939	10,403
Benefit payments	(666,790)	(597,642)	(638,272)	(641,378)	(509,593)	(568,653)	(672,199)
Net change in fiduciary net position	\$ 247,520	\$ 250,290	\$ 324,047	\$ 277,935	\$ 323,235	\$ 318,874	\$ 266,746
Fiduciary Net Position-Beginning	5,157,646	4,907,356	4,583,309	4,305,374	3,982,139	3,663,265	3,396,519
Fiduciary Net Position-Ending (b)	\$ 5,405,166	\$ 5,157,646	\$ 4,907,356	\$ 4,583,309	\$ 4,305,374	\$ 3,982,139	\$ 3,663,265
Net OPEB Liability							
Net OPEB Liability - ending (a) - (b)	\$ 1,970,392	\$ 2,468,833	\$ 3,058,673	\$ 2,924,965	\$ 3,215,972	\$ 3,444,114	\$ 3,925,945
Fiduciary net position as a percentage of the Total OPEB Liability	73.28%	67.63%	61.60%	61.04%	57.24%	53.62%	48.27%
Covered Employee Payroll	\$ 31,425,480	\$ 31,425,480	\$ 25,351,488	\$ 25,351,488	\$ 21,033,997	\$ 21,033,997	\$ 8,569,444
Net OPEB Liability as a percentage of covered-employee payroll	6.27%	7.86%	12.07%	11.54%	15.29%	16.37%	45.81%

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT
DISTRICT NET OPEB LIABILITY SCHEDULES
For the Year Ended June 30, 2023**

**SCHEDULE OF DISTRICT CONTRIBUTIONS
Last 10 Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 912,905	\$ 912,905	\$ 951,174	\$ 951,174	\$ 804,891	\$ 804,891	\$ 1,173,198
Contributions in Relation to the ADC	912,627	900,798	843,687	898,248	826,145	781,740	864,588
Contribution Deficiency/(Excess)	\$ 278	\$ 12,107	\$ 107,487	\$ 52,926	\$ (21,254)	\$ 23,151	\$ 308,610
Covered-Employee Payroll	\$ 31,425,480	\$ 31,425,480	\$ 31,425,480	\$ 25,351,488	\$ 25,351,488	\$ 21,033,997	\$ 21,033,997
Contributions as a Percentage of Covered-Employee Payroll	2.90%	2.87%	2.68%	3.54%	3.26%	3.72%	4.11%

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT
DISTRICT SUPPLEMENTAL PENSION PLAN SCHEDULES
AS OF THE MEASUREMENT DATE
June 30, 2023**

SCHEDULE OF TOTAL PENSION LIABILITY AND RELATED RATIOS

Last 10 Years

Year ended June 30,	District's Total Supplemental Pension Liability	District's Covered Payroll	Total Pension Liability as a Percent of Covered Payroll
2016	\$ 661,236	\$ 12,969,725	5.10%
2017	659,890	16,509,711	4.00%
2018	706,471	16,509,711	4.28%
2019	837,294	20,434,844	4.10%
2020	1,030,057	20,434,844	5.04%
2021	1,079,606	24,188,096	4.46%
2022	1,122,499	24,188,096	4.64%

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT
DISTRICT SUPPLEMENTAL PENSION PLAN SCHEDULES
AS OF THE MEASUREMENT DATE
June 30, 2023**

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY

Last 10 Years

Changes for the Year	2022	2021	2020	2019	2018	2017	2016
Service Costs	\$ 148,483	\$ 135,107	\$ 113,713	\$ 93,034	\$ 95,902	\$ 91,733	\$ 91,733
Interest	25,849	24,196	30,998	27,759	23,724	20,763	18,360
Differences Between Expected and Actual Experiences	10,200	(38,619)	-	26,493	-	(50,590)	-
Changes of Assumptions or Other Inputs	(131,639)	(26,635)	65,052	9,037	(13,045)	(33,252)	-
Benefit Payments	(10,000)	(44,500)	(17,000)	(25,500)	(60,000)	(30,000)	(30,000)
Net Change in Total Pension Liability	42,893	49,549	192,763	130,823	46,581	(1,346)	80,093
Total Pension Liability - Beginning	1,079,606	1,030,057	837,294	706,471	659,890	661,236	581,143
Total Pension Liability - Ending	\$ 1,122,499	\$ 1,079,606	\$ 1,030,057	\$ 837,294	\$ 706,471	\$ 659,890	\$ 661,236

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM SCHEDULES
June 30, 2023**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE
Last 10 Calendar Years***

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of the District's covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2022	0.18615911%	\$ 9,862,158	\$ 34,614,576	28.49%	95.72%
2021	(0.18227333%)	(14,691,565)	31,910,884	(46.04%)	106.02%
2020	(0.17906545%)	(11,179,304)	30,069,969	(37.18%)	105.26%
2019	(0.17767363%)	(5,729,008)	28,686,015	(19.97%)	102.96%
2018	0.17575954%	6,252,973	27,220,080	22.97%	96.45%
2017	(0.17247178%)	(5,120,891)	26,069,399	(19.64%)	102.93%
2016	0.16938508%	1,396,137	25,054,220	5.57%	99.12%
2015	0.16632642%	2,702,772	23,867,166	11.32%	98.20%
2014	(0.16512600%)	(4,054,831)	23,112,504	(17.54%)	102.74%

*The proportionate share of the net pension liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 6 months prior to the financial reporting period.

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS
FOR THE YEAR ENDED
Last 10 Fiscal Years****

Year ended June 30,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 2,421,274	\$ (2,421,274)	\$ -	\$ 35,085,230	6.90%
2022	2,245,250	(2,245,250)	-	33,889,771	6.63%
2021	2,127,743	(2,127,743)	-	31,208,007	6.82%
2020	1,967,088	(1,967,088)	-	29,468,025	6.68%
2019	1,873,247	(1,873,247)	-	27,962,877	6.70%
2018	1,801,020	(1,801,020)	-	26,391,517	6.82%
2017	1,733,044	(1,733,044)	-	25,853,937	6.70%
2016	1,624,681	(1,624,681)	-	24,266,614	6.70%
2015	1,628,352	(1,628,352)	-	23,372,824	6.97%

**The contribution and other amounts presented above for each fiscal year are based on information that occurred during that fiscal year.

See accompanying notes to the required supplementary information.

OREGON SCHOOL DISTRICT
Notes to Required Supplementary Information
For the Year Ended June 30, 2023

1. Budgetary Information

The District's budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. Budgetary expenditure control is exercised at the department level.

Budget amounts include appropriations authorized in the original budget, any Board approved amendments, appropriations of restricted resources received for funding specific expenditures and designated portions of the beginning balance of the General Fund's equity expected to finance expenditures of the current fiscal year. Unused appropriations lapse at year-end unless specifically carried over for financing subsequent year expenditures.

Excess of Actual Expenditures over Budget

The District's General Fund and Special Education Fund had functions that had an excess of actual expenditures over budget of \$5,000 or more for the year ended June 30, 2023 as shown below:

<u>Fund</u>	<u>Function</u>	<u>Amount</u>
General	Operation and Maintenance	\$ 230,455
Special Education	Capital Outlay	28,520

2. District Net OPEB Liability Schedules

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 3 preceding years.

Actuarial assumptions. Key methods and assumptions used to calculate actuarially determined contributions (ADC) were as follows:

Valuation Date	6/30/2021
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Amortization Method	5 year Level \$
Discount Rate	2.25%
Inflation	2.00%

Changes of benefit terms. There were no changes of benefit terms during the year.

Changes of assumptions. There were no changes of assumptions during the year.

3. District Supplemental Pension Plan Schedules

Governmental Accounting Standards Board Statement No. 73 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 3 preceding years.

Changes of benefit terms. There were no changes to benefit terms during the year.

OREGON SCHOOL DISTRICT
Notes to Required Supplementary Information
For the Year Ended June 30, 2023

3. District Supplemental Pension Plan Schedules (Continued)

Changes of assumptions. The discount rate was updated based on the S&P Municipal Bond 20 Year High Grade Index as of the week of the measurement date (4.00%).

Assets. There are no assets accumulated in a trust that meet the criteria in Governmental Accounting Standards to pay related benefits.

4. Wisconsin Retirement System Schedules

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the next preceding year.

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes 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 7.0% to 6.8%
- Lowering the discount rate from 7.0% 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-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- 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.

OREGON SCHOOL DISTRICT
Notes to Required Supplementary Information
For the Year Ended June 30, 2023

4. Wisconsin Retirement System Schedules (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2022	2021	2020	2019	2018
Valuation Date:	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
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%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.0%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.2%	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*:	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based 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.	Experience - based 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:	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%).	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.

OREGON SCHOOL DISTRICT
Notes to Required Supplementary Information
For the Year Ended June 30, 2023

4. Wisconsin Retirement System Schedules (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
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%
Weighted based on assumed rate for:	5.5%				
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:	Experience - based 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.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - 2008.
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 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	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

*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.

OTHER SUPPLEMENTAL INFORMATION

**Oregon School District
Oregon, Wisconsin
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2023**

	Debt Service	Capital Projects	Community Service	Special Revenue	Food Service	Package Cooperative	Total Non-Major Governmental Funds
ASSETS							
Cash and Investments	\$ -	\$ -	\$ 65,310	\$ 1,173,192	\$ 353,335	\$ -	\$ 1,591,837
Restricted Cash and Investments	2,932,611	558,883	-	-	-	-	3,491,494
Receivables:							
Accounts	-	-	-	500	16,688	-	17,188
Other	-	-	-	2,759	-	-	2,759
Due from Other Governments	-	-	-	-	2,250	93,571	95,821
Inventories	-	-	-	-	37,682	-	37,682
Total Assets	<u>\$ 2,932,611</u>	<u>\$ 558,883</u>	<u>\$ 65,310</u>	<u>\$ 1,176,451</u>	<u>\$ 409,955</u>	<u>\$ 93,571</u>	<u>\$ 5,236,781</u>
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ 15,483	\$ 33,814	\$ 5,077	\$ 472	\$ 54,846
Food Service Deposits	-	-	-	-	66,109	-	66,109
Other Liabilities	-	-	-	-	-	23,997	23,997
Due to Other Funds	-	-	-	-	-	59,352	59,352
Due to Other Governments	-	-	-	-	-	9,750	9,750
Total Liabilities	<u>-</u>	<u>-</u>	<u>15,483</u>	<u>33,814</u>	<u>71,186</u>	<u>93,571</u>	<u>214,054</u>
FUND BALANCES							
Nonspendable	-	-	-	-	37,682	-	37,682
Restricted	2,932,611	558,883	49,827	1,142,637	301,087	-	4,985,045
Total Fund Balances	<u>2,932,611</u>	<u>558,883</u>	<u>49,827</u>	<u>1,142,637</u>	<u>338,769</u>	<u>-</u>	<u>5,022,727</u>
Total Liabilities and Fund Balances	<u>\$ 2,932,611</u>	<u>\$ 558,883</u>	<u>\$ 65,310</u>	<u>\$ 1,176,451</u>	<u>\$ 409,955</u>	<u>\$ 93,571</u>	<u>\$ 5,236,781</u>

**Oregon School District
Oregon, Wisconsin**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2023**

	Debt Service	Capital Projects	Community Service	Special Revenue	Food Service	Package Cooperative	Total Non-Major Governmental Funds
REVENUES							
Local	\$ 6,680,308	\$ 26,085	\$ 909,804	\$ 685,023	\$ 1,153,266	\$ -	\$ 9,454,486
Interdistrict	-	-	-	-	-	88,301	88,301
State	-	-	14,619	-	18,405	13,050	46,074
Federal	-	-	-	-	772,931	162,995	935,926
Other	-	-	190	-	9,302	-	9,492
Total Revenues	<u>6,680,308</u>	<u>26,085</u>	<u>924,613</u>	<u>685,023</u>	<u>1,953,904</u>	<u>264,346</u>	<u>10,534,279</u>
EXPENDITURES							
Current Expenditures							
Instruction:							
Regular Instruction	-	44	-	55,523	-	-	55,567
Vocational Instruction	-	-	-	2,524	-	113,953	116,477
Other Instruction	-	-	-	386,151	-	59,466	445,617
Total Instruction	<u>-</u>	<u>44</u>	<u>-</u>	<u>444,198</u>	<u>-</u>	<u>173,419</u>	<u>617,661</u>
Support Service:							
Pupil Services	-	-	-	30,571	-	5,000	35,571
Instructional Staff Services	-	-	-	9,756	-	37,352	47,108
Administration Services	-	-	151,989	3,660	-	-	155,649
Operation and Maintenance	-	-	21,729	31,458	1,513	-	54,700
Pupil Transportation	-	-	11,396	34,322	-	-	45,718
Other Support Services	-	-	3,392	1,005	51,370	10,618	66,385
Community Services	-	-	703,047	-	-	-	703,047
Food Service	-	-	-	-	2,178,785	-	2,178,785
Total Support Services	<u>-</u>	<u>-</u>	<u>891,553</u>	<u>110,772</u>	<u>2,231,668</u>	<u>52,970</u>	<u>3,286,963</u>
Non-Program Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,560</u>	<u>-</u>	<u>28,835</u>	<u>63,395</u>
Total Current Expenditures	<u>-</u>	<u>44</u>	<u>891,553</u>	<u>589,530</u>	<u>2,231,668</u>	<u>255,224</u>	<u>3,968,019</u>
Debt Service:							
Principal	3,900,000	-	5,675	-	-	-	3,905,675
Interest and Fiscal Charges	2,780,704	-	85	-	-	-	2,780,789
Total Debt Service	<u>6,680,704</u>	<u>-</u>	<u>5,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,686,464</u>
Capital Outlay	<u>-</u>	<u>272,505</u>	<u>11,265</u>	<u>21,619</u>	<u>47,977</u>	<u>9,122</u>	<u>362,488</u>
Total Expenditures	<u>6,680,704</u>	<u>272,549</u>	<u>908,578</u>	<u>611,149</u>	<u>2,279,645</u>	<u>264,346</u>	<u>11,016,971</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(396)</u>	<u>(246,464)</u>	<u>16,035</u>	<u>73,874</u>	<u>(325,741)</u>	<u>-</u>	<u>(482,692)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	135,520	-	135,520
Transfers Out	(552)	-	-	-	-	-	(552)
Proceeds from Subscription-Based Information Technology Arrangements	<u>-</u>	<u>-</u>	<u>11,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,265</u>
Total Other Financing Sources (Uses)	<u>(552)</u>	<u>-</u>	<u>11,265</u>	<u>-</u>	<u>135,520</u>	<u>-</u>	<u>146,233</u>
Net Change in Fund Balances	(948)	(246,464)	27,300	73,874	(190,221)	-	(336,459)
Fund Balances - Beginning	2,933,559	805,347	22,527	1,068,763	528,990	-	5,359,186
Fund Balances - Ending	<u>\$ 2,932,611</u>	<u>\$ 558,883</u>	<u>\$ 49,827</u>	<u>\$ 1,142,637</u>	<u>\$ 338,769</u>	<u>\$ -</u>	<u>\$ 5,022,727</u>

SINGLE AUDIT



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the School Board
Oregon School District
Oregon, 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 Oregon School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Oregon School District's basic financial statements, and have issued our report thereon dated December 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Oregon 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 Oregon School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Oregon 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Oregon School District's financial statements are free of 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 of financial statements. However, providing an opinion on compliance with those provisions was not the objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is intended 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 Oregon School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Oregon School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES**

To the School Board
Oregon School District
Oregon, Wisconsin

Report on Compliance for Each Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the Oregon School District's compliance with the types of compliance requirements identified in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the Oregon School District's major federal and state programs for the year ended June 30, 2023. The Oregon School District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Oregon School District complied, in all material respects, with the types of 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, 2023

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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Oregon 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 the Oregon 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 the Oregon School District's federal and state programs.

Auditor's 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 the Oregon 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 the *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 the Oregon 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*, and the Uniform Guidance, and the *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 the Oregon 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 the Oregon 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 Oregon 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 or 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 or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page 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.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023

OREGON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Awarding Agency Pass-Through Agency <u>Award Description</u>	Assistance Listing <u>Number</u>	Pass-Through ID <u>Number</u>	Receivable (Deferral) <u>July 1, 2022</u>	<u>Receipts</u>	<u>Expenditures</u>	Receivable (Deferral) <u>June 30, 2023</u>	Pass-Through to <u>Subrecipient</u>
U.S. Department of Agriculture							
Passed through Wisconsin Department of Public Instruction:							
<u>Child Nutrition Cluster</u>							
Local Food for Schools							
Food Service Aid - Breakfast	10.553	2023-134144-DPI-SB-546	\$ -	\$ 39,474	\$ 39,474	\$ -	\$ -
Donated Commodities	10.555	Not Available	-	132,382	132,382	-	-
National School Lunch Program	10.555	2023-134144-DPI-NSL-547	-	553,392	553,392	-	-
Summer Food Service Program	10.559	2023-134144-DPI-SFSP-586	5,165	40,897	35,732	-	-
Total Child Nutrition Cluster			5,165	766,145	760,980	-	-
Local Food for Schools	10.185	Not Available	-	9,700	11,950	2,250	-
Total U.S. Department of Agriculture			5,165	775,845	772,930	2,250	-
U.S. Department of Education							
Passed through Wisconsin Department of Public Instruction:							
Carl Perkins Act Formula Allocation	84.048	2023-134144-DPI-CTE-400	117,670	200,144	162,995	80,521	123,869
ESEA Title II-A Teacher/Principal	84.367A	2023-134144-DPI-TIIA-365	-	55,154	55,574	420	-
ESEA Title IV-A Student Support and Acad Enrich Grants	84.424A	2023-134144-DPI-TIVA-381	-	10,000	10,000	-	-
<u>ESSER</u>							
Elementary and Secondary School Emergency Relief - CRRSA Act - COVID-19	84.425D	2022-134144-DPI-ESSERFII-163	109,942	109,942	-	-	-
Elementary and Secondary School Emergency Relief - CRRSA Act - COVID-19	84.425U	2022-134144-DPI-ESSERFIII-165 and 2022-134144-DPI-EBIS-165	777,352	1,487,855	1,814,534	1,104,031	-
Elementary and Secondary School Emergency Relief - Homeless Children and Youth - COVID-19							
Passed through Evansville School District	84.425W	Not Available	-	-	1,124	1,124	-
Total ESSER			887,294	1,597,797	1,815,658	1,105,155	-
ESEA Title I-A Basic Grant	84.010A	2023-134144-DPI-TI-A-141	-	116,747	116,747	-	-
<u>Special Education Cluster (IDEA)</u>							
IDEA Flow Through	84.027A	2023-134144-DPI-FLOW-341	198,171	810,323	990,019	377,867	-
IDEA Preschool Entitlement	84.173A	2023-134144-DPI-PRESCH-347	20,544	20,544	22,692	22,692	-
Total Special Education Cluster (IDEA)			218,715	830,867	1,012,711	400,559	-
ESEA III-A English Language Acquis							
Passed through CESA 2	84.365A	2023-134144-DPI-TIIIA-391	5,586	14,991	9,405	-	-
Total U.S. Department of Education			1,229,265	2,825,700	3,183,090	1,586,655	123,869
U.S. Department of Health and Human Services							
Passed through Wisconsin Department of Health Services:							
Medical Assistance Program	93.778	Not Available	19,225	430,977	485,186	73,434	-
School Health Services Grant							
Passed through CESA 2	93.354	435100-G23-WorkDev-01	-	-	26,365	26,365	-
Total U.S. Department of Health and Human Services			19,225	430,977	511,551	99,799	-
U.S. Department of the Treasury							
Passed through Dane County Department of Human Services:							
Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available	(2,508)	49,033	51,541	-	-
Total U.S. Department of the Treasury			(2,508)	49,033	51,541	-	-
Total Federal Awards			\$ 1,251,147	\$ 4,081,555	\$ 4,519,112	\$ 1,688,704	\$ 123,869

See notes to the schedules of expenditures of awards

OREGON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended June 30, 2023

<u>Awarding Agency</u> <u>Pass-through Agency</u> <u>Award Description</u>	<u>State</u> <u>ID</u> <u>Number</u>	<u>Entity</u> <u>ID Number</u>	<u>Receivable</u> <u>(Deferral)</u> <u>July 1, 2022</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable</u> <u>(Deferral)</u> <u>June 30, 2023</u>	<u>Pass-Through</u> <u>to</u> <u>Subrecipient</u>
Wisconsin Department of Public Instruction:							
Entitlement Programs:							
Special Education and School Age Parents passed through CESA 2	255.101	134144-100	\$ -	\$ 2,536,375	\$ 2,536,375	\$ -	\$ -
Common School Fund Library Aid	255.103	134144-104	-	7,053	7,053	-	-
Pupil Transportation	255.107	134144-102	-	205,823	205,823	-	-
Equalization	255.201	134144-116	-	99,861	99,861	-	-
Per Pupil Aid	255.945	134144-113	-	22,648,653	22,648,653	-	-
High Cost Special Education	255.210	134144-119	-	2,841,118	2,841,118	-	-
Aid for School Mental Health Programs	255.227	134144-176	-	172,708	172,708	-	-
			-	159,982	159,982	-	-
Cost Reimbursement Programs:							
State School Lunch	255.102	134144-107	-	15,817	15,817	-	-
Bilingual/Bicultural Aid	255.106	134144-111	-	17,212	17,212	-	-
Peer Review and Mentor Grant	255.301	134144-141	4,340	4,340	13,050	13,050	9,750
Alcohol and Other Drug Abuse	255.306	134144-143	25,000	25,000	25,000	25,000	-
Peer - to - Peer Suicide Prevention Grant	255.246	134144-183	-	1,000	1,000	-	-
AODA Program Grants	255.321	134144-142	1,000	1,000	1,000	1,000	-
School Based Mental Health	255.297	134144-177	75,000	150,000	75,000	-	-
Youth Alcohol & Other Drug Abuse	255.321	134144-142	-	-	-	-	-
School Breakfast Program	255.344	134144-108	-	2,588	2,588	-	-
Early College Credit Program	255.445	134144-178	-	1,589	1,589	-	-
Educator Effective Evaluation System	255.940	134144-154	-	30,160	30,160	-	-
Career & Technical Education Incentive Grants	255.950	134144-152	25,318	63,412	19,780	(18,314)	-
Assessment of Reading Readiness	255.956	134144-166	-	8,911	8,911	-	-
Special Ed Transition Incentive Grants	255.960	134144-168	-	11,465	11,465	-	-
Total Wisconsin Department of Public Instruction			130,658	29,004,067	28,894,145	20,736	9,750
Wisconsin Department of Justice:							
School Safety Grant Initiative	455.206	2018-SSI-10A-18056	-	-	12,683	12,683	-
Total State Awards			\$ 130,658	\$ 29,004,067	\$ 28,906,828	\$ 33,419	\$ 9,750

See notes to the schedules of expenditures of awards

OREGON SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

Note 1 Reporting Entity

The accompanying schedules of expenditures of Federal and State Awards include the federal and state grant activity of the Oregon School District.

Note 2 Basis of Presentation

The accounting records for the grant programs are maintained on the accrual or modified accrual basis of accounting, depending on the fund type the federal and state awards are recorded in. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

Note 3 Special Education and School Age Parents Program

2022-2023 eligible costs under the State Special Education Program are \$8,545,171.

Note 4 Food Distribution

Nonmonetary assistance is reported in the schedule at the fair value of the commodities received and disbursed (\$132,382).

Note 5 Medical Assistance

Expenditures presented for the Medicaid SBS Benefit represent only the federal funds for the program that the District receives from DHS. District records should be consulted to determine the total amount expended for this program.

Note 6 De Minimis Cost Rate

The District did not elect to use the 10% de minimis indirect cost rate.

**OREGON SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

- * Material weakness identified? No
- * Significant deficiency(ies) identified? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- * Material weakness identified? No
- * Significant deficiency(ies) identified? None Reported

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

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

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Program or Cluster</u>
93.778	Medical Assistance Program
84.425U	Elementary and Secondary School Emergency Relief Fund

Dollar threshold for distinguishing Types A and B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

State Awards

Internal control over major programs:

- * Material weakness identified? No
- * Significant deficiency(ies) identified? None Reported

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

Any audit findings disclosed that are required to be reported in accordance with *State Single Audit Guidelines*? Yes

**OREGON SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

Section I - Summary of Auditor's Results (Continued)

State Awards (Continued)

Identification of major state programs:

<u>ID Number</u>	<u>Name of State Program or Cluster</u>
255.201	Equalization Aid
255.945	Per Pupil Aid

Dollar threshold for distinguishing Types A and B programs: \$250,000

Section II – Financial Statement Finding

None

Section III – Federal and State Awards Findings and Questioned Costs

None


Section IV – Other Issues

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/ contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Health Services	No
Department of Justice	N/A
Department of Public Instruction	No
Department of Administration	N/A
Department of Corrections	N/A
Department of Workforce Development	N/A

**OREGON SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

Section IV – Other Issues (Continued)

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? No
An Audit
Communication
Letter was submitted
to the oversight body
4. Name and signature of partner 
Tara Bast, CPA
5. Date of report: December 6, 2023

**OREGON SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

Prior Year Financial Statement Finding

None

Prior Year Federal and State Award Findings and Questioned Costs

2022-001 Information on the Federal Program: U.S. Department of Agriculture, Assistance Listing Number 10.555/10.559, Child Nutrition Cluster, year Ended June 30, 2022

Condition: During the audit, the auditor became aware that the District did not maintain or keep the records that were used to compile and submit the annual verification report.

Auditor's Recommendation: We recommend the District keep records of all supporting documentation used for compliance reporting.

Current Status: The auditor determined that the District kept sufficient records for the 2022/23 reporting period.

2022-002 Staff Reported on Non-Valid License Report

Condition: As determined by DPI, the District had one special education staff member without a current license.

Auditor's Recommendation: We recommend that special education staff's licenses continue to be appropriate for their work assignments or, as in this case, staff has an appropriate license in place throughout the entire school year.

Current Status: Non-valid license monitoring and testing was conducted by the District and DPI. Any licensing issues would have been resolved directly with DPI.