



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 14, 2020

TIME: 6:30 PM

PLACE: via Google Hangouts and Conference Calls\* ([meet.google.com/abp-yicm-jen](https://meet.google.com/abp-yicm-jen) or  
via phone at 1 702-899-1875 PIN: 174 151 808#)

Order of Business

Call to Order

Roll Call

Proof of Notice of Meeting and Approval of Agenda

### REVISED AGENDA

#### A. CONSENT CALENDAR

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:       |

#### B. INFORMATION ITEMS

- |    |  |
|----|--|
| 1. | Comments Received From the Public Regarding Agenda Items** |
| 2. | OEA Report   |
| 3. | Student Report   |

#### C. ACTION ITEMS

- |    |   |
|----|---|
| 1. | Ratification of 2020-21 OEA Collective Bargaining Agreement |
| 2. | Acceptance of June 30, 2020 Audit Report                    |

#### D. DISCUSSION ITEMS

- |    |                   |
|----|-------------------|
| 1. | Committee Reports |
|    | a. Policy         |

		b. Vision Steering
<b>E. INFORMATION ITEMS</b>		
	1.	Opening of School Update 2020-2021
	2.	Medical Working Group Update
	3.	Equity Update
	4.	April 6, 2021 School Board Election Update
	5.	Superintendent's Report
<b>F. CLOSING</b>		
	1.	Future Agenda
	2.	Check Out
<b>G. CLOSED SESSION</b>		
		Consideration of moving to closed session on the agenda items listed below:
	1.	Conferring with Legal Counsel Regarding Negotiation of Service Agreement for Potential Middle School Site with Village of Oregon and City of Fitchburg Pursuant to Wis. Stat. §19.85(1)(e) and §19.85(1)(g)
	2.	To consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, in particular the evaluation process of the District Superintendent under Wis. Stat. §19.85(1)(c)
<b>H. ADJOURNMENT</b>		

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

\*For the safety and wellness of our school community, we ask that members of the public observe the meeting virtually by Google Hangouts meet. ( or [meet.google.com/abp-yicm-jen](https://meet.google.com/abp-yicm-jen) via phone at 1 702-899-1875 PIN: 174 151 808#)

\*\*We will not have an in-person or on-line public comment period. Instead, we will provide opportunities to have citizen communications read aloud during the public comment period. If you want a communication read during the public comment period of the agenda, please send your communication to Katie Heitz ([keh2@OregonSD.org](mailto:keh2@OregonSD.org)) before 4 p.m. the day of the meeting. Your communication must include your name and district residence and must be 250 words or less. The public comment period will last 15 minutes, but may be extended by the President pursuant to Board Policy 180 for no more than one hour.

**OREGON SCHOOL DISTRICT**

**Date:** December 14, 2020  
**Time:** 6:30 PM  
**Place:** via Google Hangouts

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
	Opening and welcome 1. Call to Order 2. Roll call 3. Proof of Notice	President Zach	None	Review of Agenda
	A. Consent Calendar 1. Board Meeting Minutes: a. November 23, 2020 Board Meeting Minutes b. November 23, 2020 Executive Session Minutes c. December 7, 2020 Work Session Minutes 2. Approval of Payments 3. Treasurer's Report 4. Staff Resignations/Retirements 5. Staff Assignments 6. Field Trip Request 7. Donations	President Zach	1. a. Attached  b. Attached  c. Attached  2. Attached 3. Attached 4. None 5. None 6. None 7. Attached	
	B. Information Items 1. Comments Received from the Public Regarding Agenda Items 2. OEA Report 3. Student Report			
	C. Action Items 1. Ratification of 2020-21 OEA Collective Bargaining Agreement 2. Acceptance of June 30, 2020	1. Attorney Jonen  2. Mr. Weiland	1. Attached  2. Attached	

	Audit Report			
	D. Discussion Item 1. Committee Reports a. Policy b. Vision Steering	1. Committee Chairs		
	E. Information Items 1. Opening of School Update 2020-2021 2. Medical Working Group Update 3. Equity Update 4. April 6, 2021 School Board Election Update 5. Superintendent's Report	1. Dr. Bergstrom 2. Dr. Bergstrom 3. Dr. Bergstrom 4. Pres. Zach 5. Dr. Bergstrom		
	F. Closing 1. Future Agenda 2. Check Out			
	G. Closed Session 1. Conferring with Legal Counsel Regarding Negotiation of Service Agreement for Potential Middle School Site with Village of Oregon and City of Fitchburg pursuant to Wis. Stat. §19.85(1)(e) and §19.85(1)(g) 2. To consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, in particular the evaluation process of the District Superintendent under Wis. Stat §19.85(1)(c)			
	H. Adjournment			

MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD OF THE OREGON  
SCHOOL DISTRICT HELD ON NOVEMBER 23, 2020

The regular meeting of the School Board of the Oregon School District was called to order by Board President Steve Zach at 6:30 PM on November 23, 2020 via Google Hangouts. Upon roll call, the following Board members were remotely present: Ms. Heather Garrison, Mr. Kevin Mehring, Ms. Krista Flanagan, Ms. Ahna Bizjak, Mr. Tim LeBrun, Mr. Pankratz and Mr. Zach. Mr. Zach affirmed that all Board members could hear each other and that each Board member had all documents which were going to be discussed during the meeting.

Administrators remotely present: Dr. Leslie Bergstrom, Ms. Jina Jonen, Ms. Erika Munding, Mr. Jon Tanner, Mr. Andy Weiland, Ms. Candace Weidensee, Ms. Jackie Amlong, Ms. Kerri Modjeski, Ms. Jessica Erdahl, Ms. Anna Seidenstricker, Ms. Lindsay Engelhart, Mr. Chris Kluck, Ms. Maria Rach, Ms. Dawn Goltz, Ms. Mary Hermes, Ms. Darci Jarstad Krueger, Ms. Cyndi Olander, Mr. Steven Blue, Ms. Shannon Anderson, Mr. Jason Zurawik, Mr. Brad Ashmore, Ms. Kim Griffin, Mr. Jim Pliner, Mr. Mike Carr, Mr. David Piovanetti and Ms. Katie Heitz. Also remotely present were Student Representatives Chloe Jacobson and Andrew Palmer as well as OEA Representative Laura Stoller.

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 Mr. Zach.

Mr. LeBrun moved and Ms. Bizjak seconded the motion to proceed with the meeting as posted. In a roll call vote, the following members voted yes: Mr. LeBrun, Ms. Bizjak, Ms. Garrison, Mr. Mehring, Ms. Flanagan, Mr. Pankratz, and Mr. Zach. Motion passed 7-0.

**A. CONSENT CALENDAR:**

Ms. Bizjak moved and Ms. Garrison seconded the motion to approve the following items on the Consent Calendar:

1. Approval of Minutes:
  - a. November 9, 2020 Board Meeting Minutes
  - b. November 4, 2020 Special Board Meeting Minutes
2. Approve payments in the amount of \$661,464.00
3. Treasurer's Report: ending October 31, 2020
4. Staff Resignations/Retirements: None

5. Staffing Assignments: None

6. Field Trip Requests: None

7. Acceptance of Donations:

- Oregon PTO in the amount of \$10,550.00 for PVE teacher/department/ school requests.
- Oregon PTO in the amount of \$52.00 for the PVE WSMA access for Orchestra Composition Club.

8. Safety State Grant Drill Report Acceptance - None.

Mr. Zach thanked those who generously donated to the District. In a roll call vote, the following members voted yes: Ms. Bizjak, Ms. Garrison, Mr. Mehring, Ms. Flanagan, Mr. Pankratz, Mr. LeBrun and Mr. Zach. Motion passed 7-0.

## B. INFORMATION ITEMS:

1. Public Comment: Ms. Flanagan read emails from the following community members:

- Jenny Fahey
- Malia King
- Kim Palmer
- Robert Palmer
- Kari Reuter
- Scott Tillema
- The Webers

2. OEA Report: None

3. Student Representative Report: Ms. Jacobson shared with the Board that there have been more OHS clubs that have started meeting. She further shared that the HOPE squad, a group of students that have been trained to provide support to their peers, did a presentation to OHS students introducing themselves and their services. Ms. Jacobson also stated that peer tutoring has begun, and it is a great opportunity for students to connect with other peers. Lastly, Ms. Jacobson shared that the Multicultural Student Union presented on Hispanic Culture to OHS Students during homeroom, and there is a plan to continue presenting on different cultures in the future. Mr. Palmer shared that the OHS Girls Basketball team was able to hold one practice before Executive Order #10 went into effect,

and that the girls enjoyed the time and are hoping that after the order expires, they are able to pick up where they left off.

C. ACTION ITEMS:

1. NONE

D. DISCUSSION ITEMS:

1. Committee Reports

- a. Policy - Chairperson Bizjak reported that the Policy Committee will be rescheduling the Dec. 3rd meeting to allow committee members to attend the Dane County Equity Consortium meeting.
- b. Vision Steering - Chairperson Pankratz indicated that the Vision Steering Committee had not met since the last Board meeting, but there will be a work session on December 7th to discuss the book Caste.

E. INFORMATION ITEMS:

1. Friends of the Orchestra WMEA Standards: Ms. Jessica Sharkus, Friends of the Orchestra Board Member, shared a progression of student learning through the WMEA Standards by showing a video. She also thanked the Board for their continued support of the music programs in the Oregon School District.
2. Opening of School Update 2020-2021: Dr. Bergstrom presented the Board with an update on the start of the 2020-2021 school year, including an update on the the Dane County Emergency Order #10, the additional support services that we are providing to students, the public health metrics, the updated OSD COVID-19 Dashboard, family and student survey results and resulting action steps and an update on the Medical Working Group membership. Board members asked questions and additional discussion was held.
3. Equity Update: Dr. Bergstrom shared an update on the Anti-Hate Speech Policy implementation plan, showed examples of slides from specific lessons that will be taught to students as well as action steps for the curriculum review that we will be undergoing. She also shared that administrators are meeting with student leaders regularly to collaborate on the implementation plan.
4. Superintendent's Report: None

F. CLOSING:

1. Future Agenda: Discussion was held.
2. Check Out: Board Members had the opportunity to share.

Mr. Pankratz did not attend the closed session due to a conflict of interest and left the Google Meet.

**G. CLOSED SESSION:**

1. Discussion regarding negotiating the 2020-2021 collective bargaining agreement with the Oregon Education Association pursuant to §Wis. Stats. 19.85(1)(e) and Conferring with Legal Counsel about the Negotiations pursuant to §19.85(1)(g): Discussion held.

**H. ADJOURNMENT:**

Ms. Bizjak moved and Ms. Garrison seconded the motion to adjourn the meeting. In a roll call vote, the following members voted yes: Ms. Bizjak, Ms. Garrison, Mr. Mehring, Ms. Flanagan, Mr. LeBrun and Mr. Zach. Motion passed 6-0. Meeting adjourned at 9:21 PM.

Krista Flanagan, Clerk  
Oregon School District



## MINUTES OF THE CLOSED SESSION OF THE SCHOOL BOARD OF THE OREGON SCHOOL DISTRICT HELD ON NOVEMBER 23, 2020

Earlier in the evening, the regular meeting of the School Board of the Oregon School District was called to order by Board President Steve Zach at 6:30 PM on November 23, 2020 via Google Hangouts. Upon roll call, the following Board members were remotely present: Ms. Heather Garrison, Mr. Kevin Mehring, Ms. Krista Flanagan, Ms. Ahna Bizjak, Mr. Tim LeBrun, Mr. Pankratz and Mr. Zach. Mr. Zach affirmed that all Board members could hear each other and that each Board member had all documents which were going to be discussed during the meeting.

Earlier in the evening, 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 Section 19.84 Wisconsin Statutes as to the holding of this meeting was presented by Mr. Zach.

Earlier in the evening, Mr. LeBrun moved and Ms. Bizjak seconded the motion to proceed with the meeting as posted. In a roll call vote, the following members voted yes: Mr. LeBrun, Ms. Bizjak, Ms. Garrison, Mr. Mehring, Ms. Flanagan, Mr. Pankratz, and Mr. Zach. Motion passed 7-0.

Mr. Pankratz did not attend the closed session due to a conflict of interest and left the Google Meet.

Ms. Flanagan moved and Mr. LeBrun seconded the motion to move into closed executive session as posted, and announced by Mr. Zach.. In a roll call vote, the following Board members voted yes: Ms. Flanagan, Mr. LeBrun, Ms. Garrison, Mr. Mehring, Ms. Bizjak and Mr. Zach. Motion passed 6-0. The Board was in closed session at 8:28 PM.

### G. CLOSED SESSION:

1. Discussion Regarding Negotiating the 2020-2021 Collective Bargaining Agreement with the Oregon Education Association pursuant to Wis. Stats. §19.85(1)(e) and Conferring with Legal Counsel about the Negotiations pursuant to Wis. Stats. §19.85(1)(g): Discussion held.

### H. ADJOURNMENT:

Ms. Bizjak moved and Ms. Garrison seconded the motion to adjourn the meeting. In a roll call vote, the following members voted yes: Ms. Bizjak, Ms. Garrison, Mr. Mehring, Ms. Flanagan, Mr. LeBrun and Mr. Zach. Motion passed 6-0. Meeting adjourned at 9:21 PM.

Krista Flanagan, Clerk  
Oregon School District

## MINUTES OF THE SPECIAL MEETING - WORK SESSION OF THE SCHOOL BOARD OF THE OREGON SCHOOL DISTRICT

The special meeting of the School Board of the Oregon School District was called to order by President Steve Zach at 7:20 PM on December 7, 2020 via Google Meet. Upon roll call, the following Board members were remotely present: Ms. Heather Garrison, Ms. Krista Flanagan, Mr. Troy Pankratz, Ms. Ahna Bizjak, Mr. Tim LeBrun and Mr. Steve Zach. The following Board member was absent: Mr. Kevin Mehring. Administrators remotely present: Dr. Leslie Bergstrom, Mr. Jon Tanner, Mr. Andy Weiland, Ms. Jina Jonen, Ms. Erika Munding, Ms. Darci Jarstad Krueger, Dr. Candace Weidensee, Mr. Mike Carr 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 Section 19.84 Wisconsin Statutes as to the holding of this meeting was presented by Mr. Zach.

Ms. Flanagan moved and Mr. LeBrun seconded the motion to proceed with the meeting according to the agenda as posted. In a roll call vote, the following members voted yes: Ms. Flanagan, Mr. LeBrun, Ms. Garrison, Mr. Pankratz, Ms. Bizjak, Mr. LeBrun and Mr. Zach. Motion passed 6-0.

### A. BOARD WORK SESSION ON COMMON READ: CASTE BY ISABEL WILKERSON

The Board and the District Office Administrators discussed the common read Caste by Isabel Wilkerson.

### B. ADJOURNMENT:

Ms. Bizjak moved and Mr. Pankratz seconded the motion to adjourn the meeting. In a roll call vote, the following members voted yes: Ms. Bizjak, Mr. Pankratz, Ms. Garrison, Ms. Flanagan, Mr. LeBrun and Mr. Zach. Motion passed 6-0. Meeting adjourned at 8:39 PM.

Krista Flanagan, Clerk  
Oregon School District

## OREGON SCHOOL DISTRICT BOARD APPROVAL OF PAYMENTS

December 14, 2020

AP Checks	\$ 808,534.47
AP Ach	\$ 114,410.21
Pcard 11/5/2020	<u>\$ 148,160.89</u>
Total	\$ 1,071,105.57

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
199003	CUTTING 000	Cutting Edge Lawn Care & Snow	Mowing services for October	11/20/2020	190.00
199004	DIRTY DU000	Dirty Ducts Cleaning	Duct inspections	11/20/2020	900.00
199005	WENGER C000	Wenger Corp	Orchestra instrument equipment for new building start-up	11/27/2020	4,484.00
199006	ALLIANT 000	Alliant Energy	Football Field Concessions 10-21 to 11-19-20	11/25/2020	18.30
199006	ALLIANT 000	Alliant Energy	HS Football Field/Panther Stadium Storage/HS West Football Lites	11/25/2020	94.69
199006	ALLIANT 000	Alliant Energy	OMS Kitchen/MS Greenhouse	11/25/2020	79.55
199007	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery SFSP NKE	11/25/2020	137.40
199007	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery SFSP NKE	11/25/2020	82.44
199007	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery SFSP OMS	11/25/2020	109.92
199007	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery SFSP OMS	11/25/2020	54.96
199008	HUMAN RI000	Human Rights Campaign Foundati	Supporting Transgender and Non-binary Students module on November 5th, 2020.	11/25/2020	1,100.00
199009	KISSFLOW000	Kissflow, Inc.	Kissflow- School bus trips system	11/25/2020	3,600.00
199010	NATIONAL038	National Assoc of School Resou	11/12/20 Adolescent Mental Health Training	11/25/2020	8,820.00
199010	NATIONAL038	National Assoc of School Resou	11/9/20 Adolescent Mental Health Training	11/25/2020	540.00
199010	NATIONAL038	National Assoc of School Resou	11/9/20 Adolescent Mental Health Training	11/25/2020	9,000.00
199010	NATIONAL038	National Assoc of School Resou	11/4/20 Adolescent Mental Health Training	11/25/2020	9,000.00
199010	NATIONAL038	National Assoc of School Resou	11/2/20 Adolescent Mental Health Training	11/25/2020	360.00
199010	NATIONAL038	National Assoc of School Resou	11/2/20 Adolescent Mental Health Training	11/25/2020	7,200.00
199010	NATIONAL038	National Assoc of School Resou	10/26/20 Adolescent Mental Health Training	11/25/2020	1,800.00
199011	QUARTZ H000	Quartz Health Benefit Plans	Quartz December Coverage Invoice	11/25/2020	625,252.84
199012	ROSS BUM000	Ross Bumpers & Custom Welding	OMS: Repair dock plate	11/25/2020	425.00
199013	STOUGHTO006	Stoughton Hospital	October Physical Invoice	11/25/2020	399.00
199014	WEA INSU000	WEA Insurance	WEA December Coverage Invoice	11/25/2020	4,949.34
199015	MARK HAR000	Mark Harring Standing Trustee	Mary S Zoesch 20-12360	11/30/2020	292.50
199016	UNITED W000	United Way of Dane County	Payroll accrual	11/30/2020	200.49
199017	HEARTLAN005	Heartland Business Systems LLC	Annual billing for Veeam Rental Licensing 2020-2021	12/02/2020	5,268.00
199018	MADISON 020	Madison Metro School District	Virtual Math Meet hosted by LaFollete on 10/28/20	12/02/2020	25.00
199019	ALLIANT 000	Alliant Energy	RCI Electric 10-21 to 11-19-20	12/03/2020	7,250.91
199019	ALLIANT 000	Alliant Energy	JV Baseball Press Box/JCPE Lights	12/03/2020	134.05
199019	ALLIANT 000	Alliant Energy	OMS Electric 10-21 to 11-19-20	12/03/2020	6,640.53
199019	ALLIANT 000	Alliant Energy	PVE Shed Gas 10-21 to 11-19-20	12/03/2020	14.27
199019	ALLIANT 000	Alliant Energy	OHS Electric 10-22 to 11-20-20	12/03/2020	13,269.46
199019	ALLIANT 000	Alliant Energy	NKE Electric 10-22 to 11-20-20	12/03/2020	7,052.55
199019	ALLIANT 000	Alliant Energy	Pool Electric 10-22 to 11-20-20	12/03/2020	1,820.59
199019	ALLIANT 000	Alliant Energy	PVE Electric 10-22 to 11-20-20	12/03/2020	4,015.83
199019	ALLIANT 000	Alliant Energy	PVE Shed Gas 10-22 to 11-20-20	12/03/2020	13.75
199019	ALLIANT 000	Alliant Energy	NKE Garage Electric 10-22 to 11-20-20	12/03/2020	25.33

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
199020	DIRTY DU000	Dirty Ducts Cleaning	NKE: Remediation of asbestos per proposal dated 11/5/20	12/03/2020	245.00
199021	GOPHER S000	Gopher Sport	Gopher order for Phy Ed startup at FES	12/03/2020	388.62
199022	HOOPER C000	Hooper Corporation	OMS: Provide 2 sprinkler wrenches to complete the head box	12/03/2020	282.00
199023	MADISON 043	Madison Gas & Electric	Environmental House Electric 10-21 to 11-18-20	12/03/2020	251.06
199023	MADISON 043	Madison Gas & Electric	FES Electric 10-21 to 11-18-20	12/03/2020	4,983.39
199024	MONKEY B000	Monkey Business Institute LLC	Community Ed & Rec Classes - Kid Improv Camp - November	12/03/2020	75.00
199025	STEVE WE000	Steve Weiss Music Inc	New building band start-up items	12/03/2020	7,628.30
199026	TACTICAL000	Tactical Medical Solutions Inc	STB/Tourniquet kits for FES	12/03/2020	2,714.82
199027	ALLIANT 000	Alliant Energy	BKE Electric 10-30 to 11-30-20	12/04/2020	3,343.55
199028	MILWAUKEE012	Milwaukee Bilingual SLP LLC	Milwaukee Bilingual Speech/Language Pathologists - Holly Delgado	12/04/2020	800.00
199029	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery NKE, SFSP	12/08/2020	168.24
199029	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery OMS, SFSP	12/08/2020	143.73
199030	AT & T 004	At & T	Internet Service ISP WISNET monthly fee	12/08/2020	1,302.76
199031	CHARTER 000	Charter Communications	Monthly Ethernet Intrastate GBPS/ PRI acct 8245 11 795 00006189	12/08/2020	1,605.35
199032	EQUAL RI000	Equal Rights Division	Work Permits for November 2020 (4 permits)	12/08/2020	30.00
199033	WI SKILL001	WI Skills USA	2020-2021 Annual Affiliation fee	12/08/2020	150.00
199034	INTEGRAT002	Integrated Systems Corp	Skyward hosting jan-mar	12/10/2020	2,448.00
199035	KORITZIN000	Koritzinsky & Karls LLC	Legal Services (FES)	12/10/2020	52.00
199036	MAITRI C000	Maitri Center for Mindful Living	Community Ed & Rec Classes - Study Break for Teens - November	12/10/2020	105.00
199037	MID-STAT000	Mid-State Equipment	Mower/Snow blower	12/10/2020	35,336.77
199037	MID-STAT000	Mid-State Equipment	Poly Brush for John Deere Mower	12/10/2020	4,585.00
199038	NATIONAL038	National Assoc of School Resou	Adolescent Mental Health Training 12/7/2020	12/10/2020	360.00
199038	NATIONAL038	National Assoc of School Resou	Adolescent Mental Health Training 12/7/2020	12/10/2020	9,000.00
199039	OREGON A000	Oregon Area Chamber of Commere	2021 Membership Dues	12/10/2020	660.00
199040	MARK HAR000	Mark Harring Standing Trustee	Mary S Zoesch 20-12360	12/10/2020	292.50
199041	UNITED W000	United Way of Dane County	Payroll accrual	12/10/2020	200.49
199042	HAGSTJAM001	Hagstrom, James	December bus payment	12/15/2020	6,762.19
Totals for checks					808,534.47

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
202100458	CESA 2 000	CESA 2	Audiology Services - 3rd Installment	11/27/2020	1,271.22
202100459	CONNNEER1000	Connell, Erin	11/14/2020 Eucation.com subscription	11/27/2020	119.88
202100460	DELGARIG000	Delgado, Rigo	2 pairs of work shoes to be reimbursed - \$100	11/27/2020	100.00
202100461	EMMONS B000	Emmons Business Interiors LLC	3 bookshelf units for AL teacher at \$177.12 each	11/27/2020	579.36
202100462	FUEL EDU000	Fuel Education LLC	November 2020 services	11/27/2020	476.00
202100463	GORDON F001	Gordon Food Service Inc	SFSP produce precut order NKE	11/27/2020	789.88
202100463	GORDON F001	Gordon Food Service Inc	SFSP OMS food and supplies	11/27/2020	4,753.74
202100463	GORDON F001	Gordon Food Service Inc	SFSP OMS produce precut	11/27/2020	394.94
202100463	GORDON F001	Gordon Food Service Inc	SFSP NKE food and supplies	11/27/2020	5,650.27
202100463	GORDON F001	Gordon Food Service Inc	SFSP OMS Special order - food	11/27/2020	160.00
202100463	GORDON F001	Gordon Food Service Inc	SFSP NKE special order food	11/27/2020	160.00
202100464	HUBERJAS000	Huberd, Jason	October Mileage for mail drop off between DO and BKE (round trip) - 108 miles @ .575	11/27/2020	62.10
202100465	JANESVIL003	Janesville Janitor Services	Regular contracted cleaning at BKE.	11/27/2020	5,242.50
202100466	KEMPS LL000	Kemps LLC	Milk Delivery SFSP	11/27/2020	1,481.76
202100466	KEMPS LL000	Kemps LLC	Milk Delivery SFSP	11/27/2020	1,910.15
202100467	MADISON 033	Madison National Life	LTD STD December Coverage Invoice	11/27/2020	12,564.98
202100468	MANCUCHR000	Mancusi, Christine	Community Ed & Rec Classes - DIY Zen Garden - November	11/27/2020	180.00
202100469	NANSEKIM000	Nansel, Kimberley	Reimbursement for special ed license	11/27/2020	100.00
202100470	ROTO-ROO000	Roto-Rooter Sewer Service	Serviced toilet at PVE.	11/27/2020	149.00
202100471	SUE GUDE000	Sue Gudenkauf Interpreting LLC	Parent-Teacher Conference for Student (Interpreting)	11/27/2020	50.00
202100472	ACADEMY 000	Academy of Sound LLC	Community Ed & Rec Classes - October-November - Ukulele Class	12/04/2020	910.00
202100473	ALPHA CO000	Alpha Controls & Services LLC	HS: Checked boilers	12/04/2020	842.50
202100473	ALPHA CO000	Alpha Controls & Services LLC	NKE: Checked boilers and pumps	12/04/2020	3,524.01
202100473	ALPHA CO000	Alpha Controls & Services LLC	Pool: Hot tub over temp; replaced control valves	12/04/2020	646.25
202100474	AMLONJAC000	Amlong, Jacqueline	7/1/2020-12/31/2020 Cell phone reimbursement for time period 7/1/2020 - 12/31/2020	12/04/2020	270.00
202100475	ANDERKAT000	Anderson, Katie	7/1/2020-12/31/2020 Cell Phone - Jul-Dec 2020-2021 School Year	12/04/2020	270.00
202100476	ASHMOBRA000	Ashmore, Bradley	7/1/2020-12/31/2020 Cell Phone reinbursement	12/04/2020	270.00
202100477	BORNBAN000	Bornbach, Daniel	Weekend Custodian Mileage from 11/1/20 thru 11/29/20 (234 miles @ .575)	12/04/2020	134.55
202100478	CARR MIC000	Carr, Michael	7/1/2020-12/31/2020 Admin Phone	12/04/2020	270.00
202100479	CARRICO 000	Carrico Aquatic Resources Inc	Water Management for December	12/04/2020	483.33
202100480	COMMUNIC000	Communications Engineering Com	Pool: Sensor trouble west pool door	12/04/2020	761.98
202100481	EMPATHIA000	Empathia Inc	EAP Services Dec 2020-Feb 2021	12/04/2020	2,013.00
202100482	ENGELLIN000	Engelhart, Lindsay	7/1/2020-12/31/2020 Admin cell phone reimbursement	12/04/2020	270.00
202100483	ERDAHJES000	Erdahl, Jessica	7/1/2020-12/31/2020 Admin Cell Phone Reimbursement	12/04/2020	270.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
202100484	FIDELITE000	Fidelitec LLC	November New Hire Background Checks	12/04/2020	150.30
202100485	FINK MAR000	Fink, Marc	10/1/2020-12/31/2020 Cell Phone Reimbursement	12/04/2020	135.00
202100486	FRIENDS 006	Friends of Oregon School Distr	November 2020 Deposits	12/04/2020	400.00
202100487	GOLTZDAW000	Goltz, Dawn	9/8/2020 PLC+ Books for Leadership Team, used own credit card for 30% discount did not have tax exempt account set up	12/04/2020	300.27
202100487	GOLTZDAW000	Goltz, Dawn	7/1/2020-12/31/2020 Cell phone reimbursement July-Dec 2020	12/04/2020	270.00
202100488	GORDON F001	Gordon Food Service Inc	GFS OMS food and supplies SFSP	12/04/2020	3,753.94
202100488	GORDON F001	Gordon Food Service Inc	NKE produce precut SFSP	12/04/2020	962.77
202100488	GORDON F001	Gordon Food Service Inc	SFSP NKE produce precut	12/04/2020	1,920.64
202100488	GORDON F001	Gordon Food Service Inc	NKE SFSP food	12/04/2020	4,547.00
202100489	GRIFFKIM000	Griffin, Kimberly	7/1/2020-12/31/2020 Cell phone reimbursement July-December	12/04/2020	270.00
202100490	HEITZZAI000	Heitz, Zain	7/1/2020-12/31/2020 Cell phone reimbursement	12/04/2020	270.00
202100491	HERMEMAR000	Hermes, Mary	7/1/2020-12/31/2020 Cell phone reimbursement	12/04/2020	270.00
202100492	HGA 000	Hammel, Green, And Abrahamson,	NZE M and V Project 1290-08	12/04/2020	3,005.81
202100493	HUBERJAS000	Huberd, Jason	November Mileage for mail drop off between DO and BKE (round trip) - 96 miles @ .575	12/04/2020	55.20
202100494	JAMESDAV001	Jameson, David	7/1/2020-12/31/2020 Cell Phone Reimbursement	12/04/2020	270.00
202100495	KLUCKCHR000	Kluck, Christopher	7/1/2020-12/31/2020 Cell Phone Reimbursement	12/04/2020	270.00
202100496	MANCUCHR000	Mancusi, Christine	Community Ed and Rec Classes - Homemade for the Holidays - December	12/04/2020	144.00
202100497	MILLEAMY000	Miller, Amy	7/1/2020-12/31/2020 Cell Phone reimbursement July -December 2020	12/04/2020	270.00
202100498	MJ CARE 000	MJ Care Inc	Per-Claim Fee October	12/04/2020	214.50
202100499	O'BRION 000	O'Brion Agency LLC (The)	1 Case Blue Cardstock 2 Cases White Cardstock	12/04/2020	144.00
202100500	OLANDCYN000	Olander, Cynthia	7/1/2020-12/31/2020 Cell phone reimbursement	12/04/2020	270.00
202100501	OMNI FIN000	Omni Financial Group, Inc.	Retirement payout for B. K. - 1st portion in 2020	12/04/2020	17,615.00
202100502	PIOVADAV000	Piovanetti, David	7/1/2020-12/31/2020 Cell Phone Reimbursement @ \$45/month	12/04/2020	270.00
202100503	PITNEY B000	Pitney Bowes Inc	Mail Metering Charges - Non-Automation Flats	12/04/2020	55.55
202100503	PITNEY B000	Pitney Bowes Inc	Mail Metering Charges - Mixed AADC Letters	12/04/2020	54.98
202100503	PITNEY B000	Pitney Bowes Inc	Mail metering charges	12/04/2020	826.20
202100503	PITNEY B000	Pitney Bowes Inc	Mail metering charges	12/04/2020	42.39
202100504	PLINEJAM000	Pliner, James	11/1/2020-12/31/2020 Two months of cell phone reimbursement per contract	12/04/2020	90.00
202100505	RACH MAR000	Rach, Maria	7/1/2020-12/31/2020 Cell Phone Reimbursement	12/04/2020	270.00
202100506	RICHAMAR000	Richards, Mariah	11/30/2020 STEM Teacher Summit	12/04/2020	29.99

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
202100507	SCINIREB000	Scinico, Rebecca	11/23/2020 Classroom supplies.	12/04/2020	5.98
202100508	SEIDEANN000	Seidenstricker, Anna	7/1/2020-12/31/2020 Cell phone reimbursement July-December 2020.	12/04/2020	270.00
202100509	SENGOPAM000	Sengos, Pamela	11/30/2020 STEM Conference Reimbursement	12/04/2020	29.99
202100510	TANNEJON000	Tanner, Jonathan	7/1/2020-12/31/2020 admin cell phone	12/04/2020	270.00
202100511	TEC & AS000	Tec & Associates Inc	Interior lighting 2nd floor hallway near Team Area 7. OMS	12/04/2020	237.68
202100512	TOMASSAR000	Tomasiewicz, Sarah	7/1/2020-12/31/2020 Cell phone reimbursement July to December 2020.	12/04/2020	270.00
202100513	WEIS JOS000	Weis, Joshua	1/1/2020-12/2/2020 Mileage	12/04/2020	410.72
202100514	WOKASJEN000	Wokasch, Jennifer	Reimbursement for purchase	12/04/2020	58.01
202100515	ZURAWJAS000	Zurawik, Jason	7/1/2020-12/31/2020 Cell Phone	12/04/2020	270.00
202100516	ANDERSHA000	Anderson, Shannon	Gift Wrap - Student Gifts	12/09/2020	28.56
202100517	CLEANING000	Cleaning Services Unlimited LL	Cleaning Services for the District Office	12/09/2020	960.00
202100518	CPI CRIS000	CPI Crisis Prevention Institut	NVCI Blended Learning Foundation Online Seating - 10	12/09/2020	375.00
202100519	D'ORAZIO000	D'Orazio Cleaning Supply Inc	Standard cleaning supplies for PVE.	12/09/2020	231.63
202100519	D'ORAZIO000	D'Orazio Cleaning Supply Inc	Standard cleaning supplies for NKE	12/09/2020	775.14
202100519	D'ORAZIO000	D'Orazio Cleaning Supply Inc	Standard cleaning supplies for OHS	12/09/2020	165.88
202100519	D'ORAZIO000	D'Orazio Cleaning Supply Inc	Covid supplies	12/09/2020	675.00
202100519	D'ORAZIO000	D'Orazio Cleaning Supply Inc	TORN 91438 CVD 38 VACUUM SERIAL #011279	12/09/2020	540.00
202100520	GORDON F001	Gordon Food Service Inc	NKE food and supplies SFSP	12/09/2020	6,697.81
202100520	GORDON F001	Gordon Food Service Inc	NKE produce precut SFSP	12/09/2020	390.28
202100520	GORDON F001	Gordon Food Service Inc	OMS produce precut SFSP	12/09/2020	195.14
202100520	GORDON F001	Gordon Food Service Inc	OMS food and supplies SFSP	12/09/2020	5,444.88
202100521	INTERSTA002	Interstate Roof Systems Consul	Roof repairs OHS	12/09/2020	971.87
202100522	JANESVIL003	Janesville Janitor Services	BKE: Regular contracted cleaning for November	12/09/2020	1,957.50
202100523	JONENJIN000	Jonen, Jina	7/1/2020-12/31/2020 Cell Phone Reimbursement July - December	12/09/2020	270.00
202100524	KEMPS LL000	Kemps LLC	Milk Delivery SFSP	12/09/2020	2,377.82
202100524	KEMPS LL000	Kemps LLC	Milk Delivery SFSP	12/09/2020	1,699.04
202100525	KNEIFVIC000	Kneifl, Vickie	9/3/2020 folders for health rm.	12/09/2020	13.00
202100526	MOBILITY000	Mobility by Marcy LLC	Meetings and consulting for Students	12/09/2020	3,575.00
202100527	OMNI FIN000	Omni Financial Group, Inc.	November Remitter Invoice	12/09/2020	240.00
202100528	PLINEJAN000	Pliner, Janet	Holiday Staff Drawing Gifts	12/09/2020	55.49
202100529	RETZLSHE000	Retzlaff, Shelby	Mileage reimbursement for food delivery (275.10 miles @ .575)	12/09/2020	158.18
202100530	VOIGT MU000	Voigt Music Center Inc	FES Band Instruments - PO 1102100006 (Conga Set)	12/09/2020	215.00
202100531	WEIS JOS000	Weis, Joshua	7/1/2020-12/31/2020 Phone for 6 mos	12/09/2020	270.00
202100532	ZIMMEJEN000	Zimmerman, Jenifer	10/7/2020 \$26.67 reimbursement request for science	12/09/2020	26.67



CHECK VENDOR		INVOICE	CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE
			materials ordered for student supply pickup on 10/14.	
			Totals for checks	114,410.21

## Purchasing Card Activity

Billing Cycle: 10/6/20-11/5/20

Billing Date: 11/12/2020

Billing Amount: \$148,160.89

Card Reconciler	Description of Purchase	Vendor	Amount
Aaberg Nicole	Send 2 boxes of student supplies to students living out of state during online.	Usps Po 5662500697, Oregon, WI, 53575, US	30.10
Aaberg Nicole	Extendable Tripod Stand, Sensyne LED Circle Lights with Phone Holder for Live Stream		
Aaberg Nicole	- Light for Live Training for Kelly B (SpecEd)	Amzn Mktp US 2t42316x0, Amzn.Com/Bill, WA, 98109, I	32.39
Aaberg Nicole	Steam 5 postcards for Students.	Amzn Mktp US 2t5dk9g51, Amzn.Com/Bill, WA, 98109, I	54.95
Aaberg Nicole	Nicole A. WICUG 11/18/2020 Online conference with Infinite Campus	Eb Wicug 2020 Fall Co, 8014137200, CA, 94103, US	55.00
Aaberg Nicole	Steam 5 Software Program (M.Richards) - sales tax refunded	Bitsbox, 7204764030, CO, 80301, US	59.97
Aaberg Nicole	Mentoring Supplies for RCI SS	Amzn Mktp US Mk5hr3di1, Amzn.Com/Bill, WA, 98109, I	62.91
Aaberg Nicole	K. Potts RCI Art Membership and Virtual Conference.	Sq Wisconsin Art Educ, Gosq.Com, WI, 53207, US	75.00
Aaberg Nicole	Virtual Membership for Music conference-N. Hasan 10/2020	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	75.00
Aaberg Nicole	EducationWeek Subscription for Principal CJO.	Education Week, 800-445-8250, MD, 20814, US	79.00
Amlong Jacqueline	Sales tax refund on 4K tabletop easel	Discountsch 8006272829, 800-482-5846, CA, 93940, US	-3.07
Amlong Jacqueline	Adaptive supplies for Little Angels Early Learning Center	Amzn Mktp US 2t34886r0, Amzn.Com/Bill, WA, 98109, I	23.90
Amlong Jacqueline	Adaptive supplies for Little Angels Early Learning Center	Amzn Mktp US 2t0ls4q22, Amzn.Com/Bill, WA, 98109, U	33.44
Amlong Jacqueline	4K Tabletop Easel (ODI), sales tax to be refunded	Discountsch 8006272829, 800-482-5846, CA, 93940, US	58.82
Amlong Jacqueline	Child-sized Masks for 4K students at La Petite and YMCA	Amzn Mktp US Mk8he9bj1, Amzn.Com/Bill, WA, 98109, I	84.95
Amlong Jacqueline	4K Lesson Pix teachers subscription	Lessonpix Inc, 727-4372465, FL, 34683, US	331.13
Arndt Keith	Top soil	Mandt Sandfill, Oregon, WI, 53575, US	45.00
Arndt Keith	Water softener salt	Menards 3346, Sun Prairie, WI, 53590, US	45.52
Beaty Jillian	Floral Design	Hobby Lobby #394, Janesville, WI, 53545, US	6.27
Beaty Jillian	Animal Science Lab- Broilers	Oregon Farm Center, Oregon, WI, 53575, US	31.87
Beaty Jillian	FFA Officer Jackets embroidery	Sew Many Threads, Evansville, WI, 53536, US	40.00
Beaty Jillian	Living to Serve Grant- broilers	Oregon Farm Center, Oregon, WI, 53575, US	48.53
Beaty Jillian	Thanksgiving Candy Bouquet Activities	Wal-Mart #1176, Stoughton, WI, 53589, US	99.86
Beaty Jillian	Thanksgiving Candy Bouquet Items	Hobby Lobby #394, Janesville, WI, 53545, US	134.91
Beaty Jillian	Thanksgiving Floral Bouquet Lab Activity	Hobby Lobby #394, Janesville, WI, 53545, US	183.33
Beaty Jillian	National FFA Convention	Ffa Org Online, Indianapolis, IN, 46278, US	200.00
Beaty Jillian	Grant- processing beef	Johnsons Sausage Shopp, Rio, WI, 53960, US	1823.98
Berning Amy	Surge Protector Power Strip	Amzn Mktp US 283101e82, Amzn.Com/Bill, WA, 98109, I	16.89
Bettinger Kay	Name Tags for Bag/Book Hand Out	Thyssen, 6082496951, WI, 53575, US	240.44
Black Kay	lesson plan, playlist	Teacherspayteachers.Co, 6465880910, NY, 10003, US	3.68
Black Kay	string bass part	J.W. Pepper, 8003456296, PA, 19341, US	5.99
Black Kay	State SE medals	Wisconsin School Music, 608-8503566, WI, 53597, US	13.80
Black Kay	cello strings	Ward Brodt Music, Fitchburg, WI, 53719, US	91.20
Bogucki Nancy	facial tissues	Amazon.Com 280h780w1 A, Amzn.Com/Bill, WA, 98109, I	51.59
Boland Mark	Floor protection chair feet	Expanded Technology, 8886547720, WI, 53144, US	963.99
Bossingham Debra	CO2 rental	Badger Welding Supplie, Tel6082575606, WI, 53703, US	12.00
Bossingham Debra	New mouse for front desk computer	Wal-Mart #1176, Stoughton, WI, 53589, US	12.88

Card Reconciler	Description of Purchase	Vendor	Amount
Bossingham Debra	Battery for west door alarm	Walgreens #9741, Oregon, WI, 53575, US	22.99
Bossingham Debra	CPR Cert for OSD Nurses	American Red Cross, 800-733-2767, DC, 20006, US	60.00
Bossingham Debra	CO2 for pools	Badger Welding Supplie, Tel6082575606, WI, 53703, US	64.55
Bossingham Debra	CO2 for pool	Badger Welding Supplie, Tel6082575606, WI, 53703, US	64.55
Bossingham Debra	Two director suits for the year	Swimoutlet.Com, 8006914065, CA, 95008, US	92.39
Brauns Angela	MPLC- PVE movie license	Motion Picture Ecommer, 800-4628855, CA, 90066-6942,	180.82
Breitbart Kelly	Spec Ed Cell Phones 8/14-9/13/20	Uscell Recurring, 1111111111, IL, 60631, US	2.50
Breitbart Kelly	DO Meeting Room Water Cooler (Rental Fee)	Premium Waters Inc, 6123794141, MN, 55413, US	10.50
Breitbart Kelly	Otterbox Belt Clip Holster for Cell Phone - Boland	Amzn Mktp US Mk0so3r02, Amzn.Com/Bill, WA, 98109,	32.99
Breitbart Kelly	Covid19 Mifis 10/1-10/8/2020	Tmobile Postpaid Tel, 800-937-8997, WA, 98006, US	154.24
Breitbart Kelly	Cell Phones and Bus GPS 8/22-9/21/20	Uscell Recurring, 1111111111, IL, 60631, US	2269.64
Brisack Michele	Color pencil return student home kits	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-206.36
Brisack Michele	Color pencil return student home kits	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-206.36
Brisack Michele	Color pencil return student home kits	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-147.40
Brisack Michele	Purchase error #2 refund	Amzn Digital, 888-802-3080, WA, 98109, US	-29.99
Brisack Michele	Purchase error #1 refund	Amzn Digital, 888-802-3080, WA, 98109, US	-29.99
Brisack Michele	Wrong item delivered refund	Staples Direct, Framingham, MA, 01702, US	-4.08
Brisack Michele	UPS Pickup for wrong supplies COVID	Ups 29f9i2dhc0l, 800-811-1648, GA, 30328, US	5.80
Brisack Michele	Office supplies	Staples Direct, 800-3333330, MA, 01702, US	9.19
Brisack Michele	Office supplies	Amazon.Com Mk5sc3rn0, Amzn.Com/Bill, WA, 98109, U	12.99
Brisack Michele	Homeschool materials Schrimpf	Amzn Mktp US 2t8zx1xy2, Amzn.Com/Bill, WA, 98109, I	13.55
Brisack Michele	Homeschool materials Schrimpf	Sonlight Curriculum Lt, 3037308193, CO, 80122, US	16.99
Brisack Michele	Purchase error #2	Amzn Digital Mk8rs2r90, 888-802-3080, WA, 98109, US	29.99
Brisack Michele	Purchase error #1	Amzn Digital 2t2wu9ld1, 888-802-3080, WA, 98109, US	29.99
Brisack Michele	Monthly Math Subscription - Nov 2020	Mathematicallyminded, 2082782833, ID, 83544, US	39.00
Brisack Michele	Computer Subscription for JT	Paddle.Com Inc Macpaw., 8081781535, NY, 10011, US	39.95
Brisack Michele	Kinder online student home materials - COVID	Really Good Stuff, 800-366-1920, CT, 06468, US	53.77
Brisack Michele	Office supplies	Amazon.Com 2t0681z91, Amzn.Com/Bill, WA, 98109, US	59.46
Brisack Michele	Homeschool textbooks Schrimpf	Singapore Math, Inc, 5035578100, OR, 97062, US	60.00
Brisack Michele	Logic of English teaching tool for S Ashmore	Sp Logic Of English, 6128080585, MN, 55906, US	74.99
Brisack Michele	ESL subscription for E Fischer FES	Esl Library, Winnipeg, MB, R3P 0T2, CA	84.00
Brisack Michele	UOS Virtual for 2nd Gr Writing	Rei Greenwoodheinemann, 800-225-5800, NH, 03801, US	100.00
Brisack Michele	K OO home materials	Amzn Mktp US Mk0du92d2, Amzn.Com/Bill, WA, 98109,	101.31
Brisack Michele	Art Student home materials	Amzn Mktp US 283jl3lr0, Amzn.Com/Bill, WA, 98109, U'	114.26
Brisack Michele	Phonics materials	Amazon.Com Mk6in8ui0 A, Amzn.Com/Bill, WA, 98109,	122.47
Brisack Michele	ELL headphones for ACCESS Testing	Amzn Mktp US Mk29z0mz2, Amzn.Com/Bill, WA, 98109	139.00
Brisack Michele	NCTM Membership Paczwa	Natl Ccl Teachers Of M, Reston, VA, 20191-1502, US	149.00
Brisack Michele	Student Books COVID	Interstate Books4schoo, 608-2713600, WI, 53713, US	180.00
Brisack Michele	Art Student home materials	Amzn Mktp US 2886n1l01, Amzn.Com/Bill, WA, 98109, I	204.72
Brisack Michele	Bags	Amzn Mktp US Mk5ng3vi1, Amzn.Com/Bill, WA, 98109,	225.00
Brisack Michele	Math Manipulatives for K-5	The Math Learning Cent, 800-575-8130, OR, 97302, US	321.00
Brisack Michele	Math Licenses for FES	Mobymax Education, 8887938331, NC, 27330, US	359.00
Brisack Michele	White Kinder OO materials COVID	Amazon.Com 2t65l9u11 A, Amzn.Com/Bill, WA, 98109, I	359.10
Brisack Michele	K OO home materials	Amzn Mktp US Mk2ra3wo1, Amzn.Com/Bill, WA, 98109,	400.84
Brisack Michele	Dyslexicon Reg for K Pankratz and Ja Tanner	International Dyslexia, Towson, MD, 21204, US	488.00

Card Reconciler	Description of Purchase	Vendor	Amount
Brisack Michele	Math licenses for RCI	Mobymax Education, 8887938331, NC, 27330, US	2399.00
Brisack Michele	6th Student Science materials for home	Ssi Deltacpofreyneosci, 800-258-1302, WI, 54942, US	2838.24
Brisack Michele	1st Gr Indoor Recess materials COVID	Amzn Mktp US 287sv9h10, Amzn.Com/Bill, WA, 98109, US	3197.39
Brisack Michele	Online Learning Program	Peardeck.Com, 3192095165, IA, 52240, US	3602.17
Brisack Michele	Additional Literably seats for 3-8 and added K-2	Literably, 5136736662, CA, 94103, US	14192.50
Burns Laura	Solo and Ensemble Suzuki Book 2 Step-by-Step Vol 2A series.	Sharproducts 800-248-7, 800-2487427, MI, 48104, US	12.76
Burns Laura	Klezmer tunes and Irish Tunes for Viola	Sheetmusicplus.Com, 800-7433868, CA, 94608, US	13.98
Burns Laura	Solo and Ensemble correct edition for virtual festival	Sheetmusicplus.Com, 800-7433868, CA, 94608, US	15.08
Burns Laura	Viola Duet Music	Sheetmusicplus.Com, 800-7433868, CA, 94608, US	16.30
Burns Laura	Bass Solo sheet music.	Sheetmusicplus.Com, 800-7433868, CA, 94608, US	20.10
Burns Laura	Cello Solo Sheet Music	Sheetmusicplus.Com, 800-7433868, CA, 94608, US	32.86
Burns Laura	Solo and Ensemble music with correct editions for virtual festival.	Sheetmusicplus.Com, 800-7433868, CA, 94608, US	49.38
Buyarski Lynn	Groceries	Metcalfe Markets, Madison, WI, 53717, US	23.10
Buyarski Lynn	FCCLA Membership Dues	Fccla, 7037161306, VA, 20191, US	137.00
Buyarski Lynn	Culinary Knife Kits	Nasco Fort Atkinson, Fort Atkinson, WI, 53538, US	265.05
Buyarski Lynn	Culinary kitchen supplies (knives, steels, cutting boards)	In Wisconsin Cutlery, Madison, WI, 53705, US	1237.86
Carlson Angela	Single Teacher Membership for Nicole Jagdfeld	Starfall Education, Boulder, CO, 80302, US	70.00
Carlson Angela	Word Wall Online Subscription for Nicole Jagdfeld	Wordwall, Dorset, BH16 6FA, GB	97.20
Carlson Angela	Online Training - "Unlocking Apraxia" recording for Connie Michell	Therasmart, Far Rockaway, NY, 11691, US	105.00
Carlson Angela	Online training in Articulation for Connie Michell	Therasmart, Far Rockaway, NY, 11691, US	135.00
Carlson Angela	Special Tomato Soft-Touch Sitter with Mobile Base - Size 3 - Aqua	Adaptivemallcom, 8003712778, NY, 13329, US	661.15
Carr Michael	Observer	Unified Newspaper Grou, 5635885799, WI, 53593, US	5.00
Carr Michael	Golf Coach Assoc Membership	Paypal Golfcoaches, 4029357733, CA, 95131, US	102.00
Carr Michael	Basketball Supplies	Badger Sporting Goods, Madison, WI, 537130000, US	347.00
Carr Michael	Basketball Supplies	Badger Sporting Goods, Madison, WI, 537130000, US	352.95
Christensen Lisa	printer ink	Staples 00111708, Monona, WI, 53716, US	29.53
Chung Solim	Refund on shipping fee for replacement trimmer	Amazon.Com Amzn.Com/Bi, Amzn.Com/Bill, WA, 98109, US	-76.78
Chung Solim	Orch books returned (wrong ones sent)	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-29.97
Chung Solim	Refund on office supplies - Glue Dots	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-28.02
Chung Solim	Refund for broken storage bin	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-23.12
Chung Solim	Wrong coat hooks sent	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-19.99
Chung Solim	Tax charge refund	Lakeshore Learning Mat, 3105378600, CA, 90895, US	-5.64
Chung Solim	Tax charge that got refunded	Lakeshore Learning Mat, 3105378600, CA, 90895, US	5.64
Chung Solim	Kitchen timer	Amzn Mktp US 2t6df7590, Amzn.Com/Bill, WA, 98109, US	6.90
Chung Solim	Band - silver permanent markers for labeling instrument cases	Amazon.Com 288i73xm1 A, Amzn.Com/Bill, WA, 98109, US	7.79
Chung Solim	Coat hook for office	Amzn Mktp US 281x79mq0, Amzn.Com/Bill, WA, 98109, US	7.85
Chung Solim	Office supplies	Amazon.Com Mk14x17p2, Amzn.Com/Bill, WA, 98109, US	9.14
Chung Solim	Avery printable cards for office	Amazon.Com 286yb3hs0 A, Amzn.Com/Bill, WA, 98109, US	9.49
Chung Solim	Intervention Gorilla Mounting Putty	Amazon.Com Mk47n3w32, Amzn.Com/Bill, WA, 98109, US	11.31
Chung Solim	4th gr science supplies	Bills Food Center, Oregon, WI, 53575, US	11.56
Chung Solim	Workroom supplies	Amzn Mktp US Mk4ny2e02, Amzn.Com/Bill, WA, 98109, US	11.88
Chung Solim	3rd gr science supplies	Target.Com, 800-591-3869, MN, 55445, US	13.66
Chung Solim	Coat hook for Kerri's office	Amzn Mktp US 2t4mf0dd1, Amzn.Com/Bill, WA, 98109, US	13.79
Chung Solim	1st gr 8 pack plastic folders with prongs and pockets	Amzn Mktp US 2t0c086u0, Amzn.Com/Bill, WA, 98109, US	14.29
Chung Solim	Guiro - Nino Wood Guiro with Scraper	Wwbw Cc, 8187358800, CA, 91362, US	15.25

Card Reconciler	Description of Purchase	Vendor	Amount
Chung Solim	Books for AL NKE	Great Books Foundation, 312-3325870, IL, 60601-5813, U	15.90
Chung Solim	New building start up purchases	Amzn Mktp US Mk1il7wz0, Amzn.Com/Bill, WA, 98109,	16.53
Chung Solim	Instrument Fingerboard Tape -Orchestra	Amzn Mktp US 2t95d6ts0, Amzn.Com/Bill, WA, 98109, U	17.75
Chung Solim	3m Adhesive Strips -Intervention	Amzn Mktp US 2t3h27c81, Amzn.Com/Bill, WA, 98109, U	19.96
Chung Solim	Kinder crayons	Ssi School Specialty, 888-388-3224, WI, 54942, US	20.16
Chung Solim	2nd gr science supplies	Amazon.Com Mk4e626x1, Amzn.Com/Bill, WA, 98109, U	20.98
Chung Solim	Office supplies	Amzn Mktp US Mk0sp33x0, Amzn.Com/Bill, WA, 98109,	21.10
Chung Solim	Intervention Ziploc Bags	Amzn Mktp US 2t7pm2lh1, Amzn.Com/Bill, WA, 98109, U	21.50
Chung Solim	Storage Box -Intervention	Amzn Mktp US 2t66v81f2, Amzn.Com/Bill, WA, 98109, U	23.12
Chung Solim	Storage Box -Intervention	Amzn Mktp US Mk53349p2, Amzn.Com/Bill, WA, 98109,	23.12
Chung Solim	Books for orchestra	Southwest Strings, 520-6249390, AZ, 85713, US	32.20
Chung Solim	SpEd timers for new classroom	Amzn Mktp US 2t8vd5xc2, Amzn.Com/Bill, WA, 98109, U	33.98
Chung Solim	Coat hooks for offices	Amzn Mktp US 288h42m31, Amzn.Com/Bill, WA, 98109,	35.15
Chung Solim	Care Closet - hanging rod for sorting clothing donation	Amazon.Com 2844d9g50 A, Amzn.Com/Bill, WA, 98109,	39.95
Chung Solim	Storage bins	Amzn Mktp US 2t0zc9bq2, Amzn.Com/Bill, WA, 98109, U	39.98
Chung Solim	Heavy duty shelving- art room	Amazon.Com Mk2s28bh0, Amzn.Com/Bill, WA, 98109, U	39.99
Chung Solim	Shelving unit for empty office closet	Amazon.Com 289vo3m41 A, Amzn.Com/Bill, WA, 98109	44.99
Chung Solim	Office coat hooks and measuring tape	Amzn Mktp US 2t9y80v82, Amzn.Com/Bill, WA, 98109, U	48.71
Chung Solim	Orchestra - string book	Amazon.Com 2t8ov3gx0, Amzn.Com/Bill, WA, 98109, US	49.45
Chung Solim	Essential Elements for strings Books	Amzn Mktp US 2t25w2nu2, Amzn.Com/Bill, WA, 98109,	49.95
Chung Solim	Dry Erase markers & Post it Tape for Intervention	Amzn Mktp US Mk0ni7920, Amzn.Com/Bill, WA, 98109,	51.06
Chung Solim	Essential Elements string book -Orchestra	Amzn Mktp US 2t6iq35u1, Amzn.Com/Bill, WA, 98109, U	51.29
Chung Solim	Tablet stand for livestream teaching	Amzn Mktp US 286zi5bu1, Amzn.Com/Bill, WA, 98109, U	55.98
Chung Solim	Office supplies	Amazon.Com Mk7qa2g40 A, Amzn.Com/Bill, WA, 98109	63.98
Chung Solim	4- Wilson Starter Foam Tennis Balls PhyEd	Amazon.Com Mk2yl18o0 A, Amzn.Com/Bill, WA, 98109,	67.96
Chung Solim	4 Electric Pencil Sharpeners	Amzn Mktp US Mk591i162, Amzn.Com/Bill, WA, 98109,	68.00
Chung Solim	Removable Highlighter Tape	Really Good Stuff, 800-366-1920, CT, 06468, US	68.97
Chung Solim	1st gr - 40 plastic folders with prongs and pockets	Amzn Mktp US 2t87c5u70, Amzn.Com/Bill, WA, 98109, U	73.45
Chung Solim	Virtual music conf	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	75.00
Chung Solim	15 Drawer rolling cart for for Orchestra	Amzn Mktp US 2t3a284z0, Amzn.Com/Bill, WA, 98109, U	79.00
Chung Solim	online subscription fee	Quill.Org, New York, NY, 10003, US	80.00
	Arrange A Space Arrange a Space RCMSY Best 40" Single Shelf/Hang Rod Kit White		
Chung Solim	Closet System	Amazon.Com 2t6kd8rl1 A, Amzn.Com/Bill, WA, 98109, U	94.37
Chung Solim	Magnetic Letters kit and storage rack Intervention	Lakeshore Learning Mat, 3105378600, CA, 90895, US	102.48
Chung Solim	2 basketballs - PhyEd	Nasco Fort Atkinson, Fort Atkinson, WI, 53538, US	102.52
Chung Solim	glue sticks/tape	Amzn Mktp US Mk1x06r90, Amzn.Com/Bill, WA, 98109,	103.87
Chung Solim	Postcard stamps	Usps Po 5662500697, Oregon, WI, 53575, US	105.00
Chung Solim	1st grade team supplies	Amazon.Com 2t49u6zi1, Amzn.Com/Bill, WA, 98109, US	108.34
Chung Solim	Storage bins 1st gr	Amzn Mktp US 2t9v33if1, Amzn.Com/Bill, WA, 98109, U	119.94
Chung Solim	Office keyboard tray	Amzn Mktp US 2t1381vg0, Amzn.Com/Bill, WA, 98109, U	122.54
Chung Solim	20- Soprano Recorders -music purchase	Peripole Inc, 5033622560, OR, 97302, US	143.00
Chung Solim	Konopacki naturalist supplies	Amazon.Com 2t3j41k92, Amzn.Com/Bill, WA, 98109, US	144.49
Chung Solim	Virtual music conf ticket	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	150.00
Chung Solim	Virtual music conf	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	150.00
Chung Solim	Virtual music conf ticket	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	150.00



Card Reconciler	Description of Purchase	Vendor	Amount
Chung Solim	Classroom Student Project Boxes for World Lang	Amazon.Com Mk5h06d40, Amzn.Com/Bill, WA, 98109, U	152.10
Chung Solim	Orchestra violin stands and shoulder rests for new classroom	Ward Brodt Music, Fitchburg, WI, 53719, US	169.93
Chung Solim	Drying Rack -art room	Amzn Mktp US Mk5g62q52, Amzn.Com/Bill, WA, 98109,	209.99
Chung Solim	Essential Elements for Strings books	Amzn Mktp US 2t09b8no2, Amzn.Com/Bill, WA, 98109, U	220.34
Chung Solim	Books for Pankratz	Amazon.Com 289st1xq0, Amzn.Com/Bill, WA, 98109, US	287.19
Chung Solim	Art drying rack/tape dispenser/whole punches and consumables	Amzn Mktp US Mk2uk8dy0, Amzn.Com/Bill, WA, 98109,	333.21
Chung Solim	Document cameras for new school	Amzn Mktp US 2887z6vv1, Amzn.Com/Bill, WA, 98109,	370.00
Chung Solim	Jump Ropes for PhyEd	School Health Corp, 866-323-5465, IL, 60133, US	380.41
Chung Solim	STEAM/TechLego Brick set/mic/lego wheel set	Amzn Mktp US 2t8hr7yo1, Amzn.Com/Bill, WA, 98109, U	434.72
Chung Solim	Area Rug for art	Amazon.Com Mk6341yq2, Amzn.Com/Bill, WA, 98109, U	486.99
Chung Solim	labels, label protectors, book tape Library and taping system applicator	Demco, 800-9624463, WI, 53704, US	792.60
Chung Solim	STEAM/Tech 3D40 FLX-EDU 3D Printer Kit, 1 3D40 FLEX 3D printer	Robert B. Tool Corp., Mountprospect, IL, 60056, US	1529.10
Chung Solim	STEAM/Tech Dash 6 pack robots/12 building brick connectors/4 Dash Robots	Wonder Workshop, 6503958175, CA, 94403, US	1744.38
Curkovic John	# dice for online activities	Amzn Mktp US 2t0v09mu2, Amzn.Com/Bill, WA, 98109,	6.58
Curkovic John	Word Dice for online activities	Amzn Mktp US 2t4dm5mb2, Amzn.Com/Bill, WA, 98109,	8.28
Curkovic John	Textbook Resource on Stats and Stat Culture	Amzn Mktp US Mk7ro7ex0, Amzn.Com/Bill, WA, 98109,	20.15
Curkovic John	Leadership Class Textbook	Amazon.Com Mk0qm6e02 A, Amzn.Com/Bill, WA, 98109,	20.88
Curkovic John	Online activities games (part of order for \$124.92)	Amzn Mktp US 2t7ks8mh2, Amzn.Com/Bill, WA, 98109,	24.99
Curkovic John	Distance Learning Textbook	Amazon.Com Mk8ok3xy2, Amzn.Com/Bill, WA, 98109, U	28.45
Curkovic John	Class supplies	Amazon.Com 2t15w2kv0 A, Amzn.Com/Bill, WA, 98109,	37.98
Curkovic John	Text book case studies + light	Amzn Mktp US 2t7ix69c1, Amzn.Com/Bill, WA, 98109, U	40.62
Curkovic John	1 year online subscription to Marketing Dynamics	Goodheart Wilcox Pub -, 708-687-5000, IL, 60477, US	96.00
Curkovic John	ENTREPRENEURSHIP Online Teachers Resource	Goodheart Wilcox Pub -, 708-687-5000, IL, 60477, US	96.00
Curkovic John	Online activities Resources (part of order for \$124.92)	Amzn Mktp US 2t6hq6sq1, Amzn.Com/Bill, WA, 98109, U	99.93
Ducett Michael	Props for Clue	Amzn Mktp US Mk1t417m0, Amzn.Com/Bill, WA, 98109	7.99
Ducett Michael	Props for Clue	Amzn Mktp US 2t82b3od1, Amzn.Com/Bill, WA, 98109, U	21.98
Ducett Michael	Props for Clue	Amzn Mktp US 2t5py26w1, Amzn.Com/Bill, WA, 98109,	27.96
Ducett Michael	Props for Clue	Amazon.Com 2t9k97gn2 A, Amzn.Com/Bill, WA, 98109,	29.44
Ducett Michael	Props for Clue	Amzn Mktp US Mk2yy22m0, Amzn.Com/Bill, WA, 98109,	30.75
Ducett Michael	Clue poster design	Subplot Studio, Llc, San Luis Obis, CA, 93401, US	75.00
Ducett Michael	Clue poster printing charge	Subplot Studio, Llc, San Luis Obis, CA, 93401, US	125.00
Ducett Michael	Thespian Dues	Educ Theatre Assoc, 513-4213900, OH, 45212, US	129.00
Ducett Michael	Subscription to Mote for English department members	Mote Technologies, San Francisco, CA, 94104, US	190.00
Ducett Michael	Clue T shirt for cast and crew	Customink Llc, 8002934232, VA, 22031, US	453.36
Dyer Jeffrey	App subscription	Adobe Acropro Subs, 4085366000, CA, 95110, US	15.81
Eithun Jennifer	classroom supplies for student projects	Amzn Mktp US Mk5ix76v0, Amzn.Com/Bill, WA, 98109,	6.75
Eithun Jennifer	label maker tape	Amzn Mktp US Mk1uq1rp2, Amzn.Com/Bill, WA, 98109,	9.23
Eithun Jennifer	classroom supplies for student projects	Amzn Mktp US Mk2qy5d72, Amzn.Com/Bill, WA, 98109,	11.69
Eithun Jennifer	staff supplies	Amazon.Com 2t94w0ua0 A, Amzn.Com/Bill, WA, 98109,	15.97
Eithun Jennifer	speakers for David	Amazon.Com Mk6fq15h2 A, Amzn.Com/Bill, WA, 98109,	19.99
Eithun Jennifer	computer monitor stand/desk organizer	Amzn Mktp US Mk2wp7eh0, Amzn.Com/Bill, WA, 98109	22.99
Eithun Jennifer	WAFLT membership dues - Gavin	Wi Assoc. For Language, 920-553-3909, WI, 53150, US	30.00
Eithun Jennifer	WAFLT membership dues - Halverson	Wi Assoc. For Language, 920-553-3909, WI, 53150, US	30.00
Eithun Jennifer	candy and tattoos	Amzn Mktp US Mk10h5rv1, Amzn.Com/Bill, WA, 98109,	31.97
Eithun Jennifer	candy	Walmart.Com Av, 8009666546, AR, 72716, US	35.82

Card Reconciler	Description of Purchase	Vendor	Amount
Eithun Jennifer	staff supplies	Staples, 877-8267755, MI, 48375, US	36.47
Eithun Jennifer	Mote unlimited subscription	Mote Technologies, San Francisco, CA, 94104, US	39.00
Eithun Jennifer	classroom supplies for student projects	Amzn Mktp US Mk5162s12, Amzn.Com/Bill, WA, 98109, US	39.98
Eithun Jennifer	k cups	Amazon.Com 2t2fw5hc1, Amzn.Com/Bill, WA, 98109, US	39.99
Eithun Jennifer	disinfectant wipes, electronic equipment wipes	Staples, 877-8267755, MI, 48375, US	40.73
Eithun Jennifer	earbuds	Amzn Mktp US 284uf0801, Amzn.Com/Bill, WA, 98109, US	44.94
Eithun Jennifer	WAFLT Conference registration - Werner	Wi Assoc. For Language, 920-553-3909, WI, 53150, US	45.00
Eithun Jennifer	WAFLT Conference registration - Gavin	Wi Assoc. For Language, 920-553-3909, WI, 53150, US	45.00
Eithun Jennifer	WAFLT Conference registration - Halverson	Wi Assoc. For Language, 920-553-3909, WI, 53150, US	45.00
Eithun Jennifer	Registration - Building Trauma Sensitive Schools (M. Struder)	Ascd, 7035755455, VA, 22311, US	49.00
Eithun Jennifer	RegistrationBuilding Trauma Sensitive Schools (D. Piovanetti)	Ascd, 7035755455, VA, 22311, US	49.00
Eithun Jennifer	ASCD membership dues - D. Piovanetti	Ascd, 7035755455, VA, 22311, US	59.00
Eithun Jennifer	candy	Amzn Mktp US Mk3mq0vq0, Amzn.Com/Bill, WA, 98109, US	59.30
Eithun Jennifer	classroom supplies for student projects	Amzn Mktp US Mk6kw8ds0, Amzn.Com/Bill, WA, 98109, US	59.80
Eithun Jennifer	classroom supplies for student projects	Amzn Mktp US Mk3k82u10, Amzn.Com/Bill, WA, 98109, US	70.56
Eithun Jennifer	membership for the National Council for the Social Studies (Wiegman)	National Council For T, 301-5881800, MD, 20910, US	79.00
Eithun Jennifer	standing desk for C. Wiegman	Amzn Mktp US 2t1w488a0, Amzn.Com/Bill, WA, 98109, US	99.99
Eithun Jennifer	7 - Kingston 120G Internal SSD - Haak's PC class build	Amazon.Com 2t2xp5sm2, Amzn.Com/Bill, WA, 98109, US	139.93
Eithun Jennifer	classroom supplies for student projects	Amazon.Com Mk0g29k42 A, Amzn.Com/Bill, WA, 98109, US	151.13
Eithun Jennifer	earset	Amzn Mktp US 2t0hh67q1, Amzn.Com/Bill, WA, 98109, US	151.99
Eithun Jennifer	7 of Kingston 240GB Internal SSD - for Haak's PC class build	Amazon.Com 2t8r42bp0, Amzn.Com/Bill, WA, 98109, US	195.93
Eithun Jennifer	GSkill trident memory (3) - Haak's PC class build	Amzn Mktp US 2819l9e01, Amzn.Com/Bill, WA, 98109, US	275.97
Eithun Jennifer	10 copies of the Distance Learning Playbook	Amazon.Com Mk3h24d71 A, Amzn.Com/Bill, WA, 98109, US	284.50
Eithun Jennifer	4 Gskill Trident RGB series - Haak's PC class build	Amzn Mktp US 2802f2ez1, Amzn.Com/Bill, WA, 98109, US	323.68
Eithun Jennifer	3 MSI Gaming Motherboard - Haak's PC class build	Amazon.Com 2t24x9pz2, Amzn.Com/Bill, WA, 98109, US	359.97
Eithun Jennifer	3 MSI computer video cards - Haakenson's PC class build	Amzn Mktp US 282tp80l1, Amzn.Com/Bill, WA, 98109, US	437.64
Eithun Jennifer	classroom supplies for student projects	Amzn Mktp US Mk0wx5wl1, Amzn.Com/Bill, WA, 98109, US	468.92
Eithun Jennifer	Corsair gaming cases (7) - Haak's PC class build	Amazon.Com 281jg0pc1, Amzn.Com/Bill, WA, 98109, US	559.93
Eithun Jennifer	Corsair power supply (7) - Haak's PC class build	Amazon.Com 2817h11i0, Amzn.Com/Bill, WA, 98109, US	664.93
Eithun Jennifer	4 MSI VGA graphic cards - Haakenson's PC class build	Amzn Mktp US 284jk9lj2, Amzn.Com/Bill, WA, 98109, US	829.88
Eithun Jennifer	3 - Intel Desktop Processor - 4 AMD Ryzen Processors - 4 AS Rock Gaming Motherboards - Haak's PC class build	Amazon.Com 2t0e426c1, Amzn.Com/Bill, WA, 98109, US	1600.29
Eithun Jennifer	Pear Deck premium school wide subscription	Peardeck.Com, 3192095165, IA, 52240, US	3061.00
Fink Marc	Lanyards for student attendance	Amzn Mktp US 2861s1ct0, Amzn.Com/Bill, WA, 98109, US	34.00
Fink Marc	Disenfectant for school buses	D W Davies & Co Inc, Racine, WI, 53403, US	85.02
Fink Marc	RFID Cards and holders	Amzn Mktp US 289t09cr1, Amzn.Com/Bill, WA, 98109, US	101.67
Fink Marc	San O Kleen	D W Davies & Co Inc, Racine, WI, 53403, US	168.07
Fink Marc	Lanyards for Student attendance system	Amzn Mktp US 2t5x85yu0, Amzn.Com/Bill, WA, 98109, US	306.00
Fischer Julie	Refund for Soap - Short Quantity	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-10.00
Fischer Julie	Student Headphones	Amzn Mktp US Mk5f76542, Amzn.Com/Bill, WA, 98109, US	11.99
Fischer Julie	Book: Settlin': Stories of Madison's Early African American Families	Amazon.Com 2t5638hv1 A, Amzn.Com/Bill, WA, 98109, US	15.33
Fischer Julie	Coffee - Thank you gifts for new teachers.	Bills Food Center, Oregon, WI, 53575, US	16.68
Fischer Julie	Tacky glue	Amazon.Com 2t0gb4gc1 A, Amzn.Com/Bill, WA, 98109, US	17.38
Fischer Julie	Tacky Glue	Nasco Fort Atkinson, Fort Atkinson, WI, 53538, US	17.60
Fischer Julie	Hot Cocoa - Thank you gifts for new teachers.	Pick N Save #181, Monona, WI, 53716, US	18.73

Card Reconciler	Description of Purchase	Vendor	Amount
Fischer Julie	Clear Packing Tape	Amazon.Com 285649lk1, Amzn.Com/Bill, WA, 98109, US	30.78
Fischer Julie	Earbuds for students in need.	Amzn Mktp US 283zt7a22, Amzn.Com/Bill, WA, 98109, US	32.97
Fischer Julie	Cards/Cardstock	The Ups Store 3617, Stoughton, WI, 53589, US	39.15
Fischer Julie	Mugs - New staff gifts	Amzn Mktp US Mk9ai9sa0, Amzn.Com/Bill, WA, 98109, US	39.98
Fischer Julie	11x17 Paper	Officemax/Depot 6869, 800-463-3768, IL, 60143, US	40.99
Fischer Julie	Headphones for students.	Amzn Mktp US 2t14p5gu1, Amzn.Com/Bill, WA, 98109, US	47.96
Fischer Julie	Stamps for Office Use	Usps Po 5641200658, Janesville, WI, 53545, US	55.00
Fischer Julie	Table Number Holders	Amzn Mktp US 2t4sd7dy1, Amzn.Com/Bill, WA, 98109, US	57.56
Fischer Julie	Shark Notecards	Amzn Mktp US Mk4u65182, Amzn.Com/Bill, WA, 98109, US	59.94
Fischer Julie	Flocabulary Subscription	Flocabulary, 7188520105, NY, 11201, US	96.00
Fischer Julie	Books: Orbiting Jupiter/Refugee/Stamped	Amazon.Com 2t9lz6uz2 A, Amzn.Com/Bill, WA, 98109, US	110.86
Fischer Julie	Curriculum Resources	Teacherspayteachers.Co, 6465880910, NY, 10003, US	319.90
Fischer Julie	2nd Quarter Art Materials	Nasco Fort Atkinson, Fort Atkinson, WI, 53538, US	453.52
Fischer Julie	District Wide Band T-shirts	Badger Sporting Goods, Madison, WI, 537130000, US	3055.50
Fischer Julie	Yearbook Deposit	Jostens Inc., 800-854-7464, MN, 55060, US	4680.00
Goltz Dawn	new educator fall luncheon	Panera Bread #608015 O, 608-251-8571, WI, 53703, US	106.51
Goltz Dawn	A-Z reading license PTO	Learning A-Z, Llc, 866-889-3729, TX, 75287, US	115.45
Goltz Dawn	A-Z reading license PTO	Learning A-Z, Llc, 866-889-3729, TX, 75287, US	115.45
Granberg Gregory	Registration for Infinite Campus Pre-Conference session on CTE Data Collection for Greg Granberg	Paypal Cesa 5, 4029357733, WI, 53901, US	50.00
Granberg Gregory	Annual Subscription fee for DocHub.	Dochub.Com/Bill, 8553625782, MA, 02114, US	58.75
Gunderson Miranda	Refund for Conference Registration	Bureau Of Education An, 800-7362136, WA, 98009-9668, US	-479.00
Gunderson Miranda	Headphone Refund	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-224.49
Gunderson Miranda	Refund for Return	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-25.98
Gunderson Miranda	Translation	Sonix.Ai, 4154644999, CA, 94107, US	2.95
Gunderson Miranda	Ultimate SLP October Subscription	Ultimate Slp, 8608068042, CT, 06032, US	12.95
Gunderson Miranda	Teachers pay Teachers Lesson online - K. Klas	Teacherspayteachers.Co, 6465880910, NY, 10003, US	13.00
Gunderson Miranda	Bike Pedal for student	Amzn Mktp US 2t3450ev1, Amzn.Com/Bill, WA, 98109, US	15.57
Gunderson Miranda	Education.com Subscription - October N. Jagdfeld	Educationcom Premium, 6503663380, CA, 94401, US	15.99
Gunderson Miranda	Cooking Class - T. Shuman	Pick N Save #131, Madison, WI, 53719, US	16.91
Gunderson Miranda	Book - K. Christofferson	Amazon.Com Mk1la56b1, Amzn.Com/Bill, WA, 98109, US	17.98
Gunderson Miranda	Fidgets for K. Manzeck	Amzn Mktp US Mk5if3691, Amzn.Com/Bill, WA, 98109, US	18.49
Gunderson Miranda	Tetherball for PVE OT - M. Hamre	Ssi School Specialty, 888-388-3224, WI, 54942, US	18.91
Gunderson Miranda	Abdominal Support Wrap for Student - M. Staskal	Amzn Mktp US Mk5li92p0, Amzn.Com/Bill, WA, 98109, US	19.95
Gunderson Miranda	Speech is Sweet Subscription - October C. Michell	Speech Is Sweet - The, Cincinnati, OH, 45204, US	21.00
Gunderson Miranda	Ultimate Therapy Bundle - M. Staskal	Paypal Treehouseoh, 4029357733, CA, 95131, US	24.99
Gunderson Miranda	Desktop Camera	Amzn Mktp US 2t89u4ib1, Amzn.Com/Bill, WA, 98109, US	25.98
Gunderson Miranda	Case for Chromebook - RETURNED, waiting for refund to process	Amzn Mktp US Mk63f26p0, Amzn.Com/Bill, WA, 98109, US	25.98
Gunderson Miranda	Case for Chromebook	Amzn Mktp US 2t6gl0g61, Amzn.Com/Bill, WA, 98109, US	26.98
Gunderson Miranda	Books for students - C. Janes	Interstate Books4school, 608-2713600, WI, 53713, US	28.90
Gunderson Miranda	Kwik Trip Gas Card for family	Kwik Trip 30200003020, Oregon, WI, 53575-0000, US	30.00
Gunderson Miranda	Gas Card for Family - A. Mitchell	Kwik Trip 37200003723, Oregon, WI, 53575-0000, US	30.00
Gunderson Miranda	Cello bow accessory for student - M. Marcin	Sharproducts 800-248-7, 800-2487427, MI, 48104, US	31.96
Gunderson Miranda	Cooking Class - T. Shuman	Aldi 64004, Fitchburg, WI, 53719, US	32.15
Gunderson Miranda	Wind Instrument Kit for Student - M. Marcin	Reverb.Com, +18887262728, IL, 60657, US	34.99



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Gunderson Miranda	Equipment for at home work - S. Davis	Amzn Mktp US Mk1sh28n1, Amzn.Com/Bill, WA, 98109,	38.99
Gunderson Miranda	Bands for Students - J. Mandli	Flaghouse Inc, 800-793-7900, NJ, 07604, US	40.33
Gunderson Miranda	Books, Hooks and Seat for bathroom for classroom - N. Jagdfeld	Amzn Mktp US 2t9y15eb1, Amzn.Com/Bill, WA, 98109, U	41.56
Gunderson Miranda	Headphones for classroom - Sundby	Amzn Mktp US 284d29o10, Amzn.Com/Bill, WA, 98109,	41.58
Gunderson Miranda	DAYC-2 Scoring Forms E. Starkman	Pro-Ed, Inc, 512-4513246, TX, 78757, US	45.10
Gunderson Miranda	Clocks, Flash Cards, Sentence building for classroom - Galli	Ssi School Specialty, 888-388-3224, WI, 54942, US	56.25
Gunderson Miranda	Language Book for Classroom - A. Seger	Amzn Mktp US 283c50ad1, Amzn.Com/Bill, WA, 98109, 1	56.90
Gunderson Miranda	Social cue cards, sheet protectors, reusable sleeves - L. Galli	Amzn Mktp US 2t3j899v1, Amzn.Com/Bill, WA, 98109, U	65.15
Gunderson Miranda	Sky ball, posture corrector, kinesio Tape - Staskal	Amzn Mktp US 2t7814es0, Amzn.Com/Bill, WA, 98109, U	88.44
Gunderson Miranda	Document Camera - E. Ried	Amzn Mktp US Mk9fj95i2, Amzn.Com/Bill, WA, 98109, 1	89.00
Gunderson Miranda	Eliciting Sounds Book - S. Williamson	Amzn Mktp US 289of44k2, Amzn.Com/Bill, WA, 98109, 1	101.12
Gunderson Miranda	2020 Virtual Fall Conference Psychologist Association Registration - S. Guilfoose	Illinois School Psycho, Wheaton, IL, 60187, US	120.00
Gunderson Miranda	Cards for FOSD Food Bags	Bills Food Center, Oregon, WI, 53575, US	120.00
Gunderson Miranda	Timers, Containers and Headphones for Classroom - R. Yamamoto	Amzn Mktp US Mk22i2yr0, Amzn.Com/Bill, WA, 98109,	136.94
Gunderson Miranda	CELF-5 and GFTA-3 Record forms processed from August - K. offerman	Awl Pearson Education, Prsoncs.Com, NJ, 07458, US	142.25
Gunderson Miranda	Speech Cue Cards - Kun	Sp Bjorem Speech, 8169141454, KS, 66209, US	163.33
Gunderson Miranda	2020 Virtual Fall Conference Psychologist Assoc Registration - Caspersen	Illinois School Psycho, Wheaton, IL, 60187, US	180.00
Gunderson Miranda	2020 Virtual Fall Conference Psychologist Assoc Registration -Schweitzer	Illinois School Psycho, Wheaton, IL, 60187, US	180.00
Gunderson Miranda	Hearing Milestones Subscription	Sp Hearing Milestone, 6082208178, WI, 53820, US	189.90
Gunderson Miranda	ABAS Parent/Teacher online forms, RCMAS Kit - Psychs	Wps, 3104782051, CA, 90503, US	330.00
Gunderson Miranda	BASC-3 QGlobal psychs	Awl Pearson Education, Prsoncs.Com, NJ, 07458, US	340.00
Gunderson Miranda	Young Child's Achievement Test Kit - NKE	Wps, 3104782051, CA, 90503, US	431.20
Gunderson Miranda	Registration Reimbursement (Charged twice)	Bureau Of Education An, 800-7362136, WA, 98009-9668,	479.00
Gunderson Miranda	Conference for School Based Speech and Language Pathologists registration - K. Offerman	Bureau Of Education An, 800-7362136, WA, 98009-9668,	479.00
Gunderson Miranda	BRIEF Kit, scoring and reports for Psychs - J. Caspersen	Psychological Assessme, 8139683003, FL, 33549, US	549.00
Gunderson Miranda	Plexiglass for schools	Amzn Mktp US Mk4mm6hi1, Amzn.Com/Bill, WA, 98109,	639.96
Guzzetta Wendy	Onsager refund for damaged totes	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-23.80
Guzzetta Wendy	straw cleaning brushes	Amzn Mktp US 2t9rb57n0, Amzn.Com/Bill, WA, 98109, U	2.61
Guzzetta Wendy	Lesson plan book-Wolf	Ssi School Specialty, 888-388-3224, WI, 54942, US	3.18
Guzzetta Wendy	Crayons-Frey	Ssi School Specialty, 888-388-3224, WI, 54942, US	6.60
Guzzetta Wendy	Paper clips-general supply	Amzn Mktp US Mk6mh4vo2, Amzn.Com/Bill, WA, 98109,	7.98
Guzzetta Wendy	Squeeze toys-Guilfoose	Amzn Mktp US Mk9z20sf2, Amzn.Com/Bill, WA, 98109,	9.99
Guzzetta Wendy	Masks	Amzn Mktp US 285rt0oi1, Amzn.Com/Bill, WA, 98109, U	12.99
Guzzetta Wendy	Water bottles	Amzn Mktp US 2t9w86rn0, Amzn.Com/Bill, WA, 98109, 1	13.99
Guzzetta Wendy	Gel pens-Amend OT/PT	Ssi School Specialty, 888-388-3224, WI, 54942, US	14.81
Guzzetta Wendy	Crayons, labels magnetic chevron-Frey	Ssi School Specialty, 888-388-3224, WI, 54942, US	14.92
Guzzetta Wendy	Jumbo paper clips	Amzn Mktp US Mk2xa8bz0, Amzn.Com/Bill, WA, 98109,	15.98
Guzzetta Wendy	Photos	Walgreens #9741, Oregon, WI, 53575, US	17.94
Guzzetta Wendy	Screen cleaner	Amzn Mktp US Mk2tu5aj0, Amzn.Com/Bill, WA, 98109, 1	19.98
Guzzetta Wendy	water bottles	Amzn Mktp US 2t2ej5pp0, Amzn.Com/Bill, WA, 98109, U	29.18
Guzzetta Wendy	Global music-Schaller	Gia Publications Inc, 800-4421358, IL, 60638-6230, US	29.20
Guzzetta Wendy	Paper bags for supply pick up	Amzn Mktp US 2839s5h21, Amzn.Com/Bill, WA, 98109, 1	35.99
Guzzetta Wendy	Laptop stand-Goltz	Amzn Mktp US Mk84b2vc1, Amzn.Com/Bill, WA, 98109,	35.99

Card Reconciler	Description of Purchase	Vendor	Amount
Guzzetta Wendy	Storage totes-Ebert	Amzn Mktp US 284z561g2, Amzn.Com/Bill, WA, 98109, U	44.54
Guzzetta Wendy	Headphones for hubs	Amzn Mktp US 2t32s7ut2, Amzn.Com/Bill, WA, 98109, U	50.97
Guzzetta Wendy	WSMA Membership Dues-PTO for Deussen	In Wisconsin School M, 608-8503566, WI, 53597, US	52.00
Guzzetta Wendy	Orchestra conference-Deussen	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	75.00
Guzzetta Wendy	Pens, paint brushes, name plates-Frey	Ssi School Specialty, 888-388-3224, WI, 54942, US	76.13
Guzzetta Wendy	Web cams	Amzn Mktp US Mk9rl5wg1, Amzn.Com/Bill, WA, 98109, U	79.98
Guzzetta Wendy	Tissues	Amazon.Com Mk0v28s62, Amzn.Com/Bill, WA, 98109, U	113.20
Guzzetta Wendy	Eight sheet music stands with bags-Deussen	Ward Brodt Music, Fitchburg, WI, 53719, US	119.60
Guzzetta Wendy	Bridges math books	The Math Learning Cent, 800-575-8130, OR, 97302, US	154.08
Guzzetta Wendy	Fourth grade assignment notebooks	Www Schoolmate Com, 800-5168339, NE, 68847-9792, U	282.20
Haakenson Dennis	camera for live sessions	Amzn Mktp US 2t74o6y90, Amzn.Com/Bill, WA, 98109, U	29.99
Haakenson Dennis	6 of: Mouse Pad	Amzn Mktp US 281mt40p0, Amzn.Com/Bill, WA, 98109, U	47.94
Haakenson Dennis	Crane Scale,Klau Mini Hoist 300 kg / 600 lb Industrial Heavy Duty Digital Hanging Scales	Amzn Mktp US Mk45t8rt1, Amzn.Com/Bill, WA, 98109, U	49.99
Haakenson Dennis	3x HATCHBOX PLA 3D Printer Filament, Dimensional Accuracy +/- 0.03 mm, 1 kg Spool,	Amazon.Com 2829f9nu2, Amzn.Com/Bill, WA, 98109, U	65.97
Haakenson Dennis	7 of: TP-Link N300 PCIe WiFi Card (TL-WN881ND), Wireless network Adapter card for PC	Amazon.Com 2824w4tx2, Amzn.Com/Bill, WA, 98109, U	125.93
Haakenson Dennis	3D Printing Base Perf Boards	Microboards Technology, 952-5561600, MN, 55317, US	339.19
Haakenson Dennis	1: Portable Anti-Static Mat , 8 of: 80 IN 1 Professional Computer Repair Tool Kit, 2 of: RJ45 Connectors,SHD Cat6 Connector Cat5e Connectors Cat5 Connectors RJ45 Ends Ethernet Cable Crimp	Amzn Mktp US 282sn2p31, Amzn.Com/Bill, WA, 98109, U	388.78
Hansen Jennifer	Bucky's Rentals return of tent	Bucky S Rentals Inc, Oregon, WI, 53575, US	-1386.00
Hansen Jennifer	Survey Monkey Monthly Renewal for October 2020	Smk Surveymonkey.Com, 971-2445555, CA, 94301, US	5.00
Hansen Jennifer	Simplisafe Security	Simplisafe, 888-957-4675, MA, 02108, US	24.99
Hansen Jennifer	Amazon Purchase of monitor stand	Amzn Mktp US 286dg0aq0, Amzn.Com/Bill, WA, 98109, U	45.59
Hansen Jennifer	Infinite Campus Conference 2020 for Jennifer Hansen	Eb Wicug 2020 Fall Co, 8014137200, CA, 94103, US	55.00
Hansen Jennifer	School Safety Association Membership	Wisconsin School Safet, 920-615-3926, WI, 54311, US	125.00
Hansen Jennifer	3 Monitors from Amazon	Amazon.Com Mk9mu7uc2 A, Amzn.Com/Bill, WA, 98109, U	322.02
Hansen Jennifer	Sharp Copier fees for NKE, PVE and OMS	Sharp Electronics Corp, 2015298573, NJ, 07430, US	377.64
Hansen Jennifer	Ricoh Printing and Copier charges	Ricoh Usa, Inc, 8005650283, PA, 19355, US	1690.68
Heise Cori	Nasn License	Nasn, 866-6276767, MD, 20910, US	160.00
Heise Cori	Health office supplies	School Nurse Supply, I, 8473529364, IL, 60193, US	461.77
Heitz Zain	RCI Health Office; rental fees	Premium Waters Inc, 6123794141, MN, 55413, US	10.00
Heitz Zain	2nd knox box for PVE per OAFD	Knox Company, 6236872300, AZ, 85027, US	485.00
Hunter Christine	Amazon- OMS Library Books	Amazon.Com Mk7f325f2 A, Amzn.Com/Bill, WA, 98109, U	7.92
Hunter Christine	Amazon- RCI Library Books	Amzn Mktp US 2t3fh2oc2, Amzn.Com/Bill, WA, 98109, U	9.75
Hunter Christine	Amazon- OMS Library Books	Amzn Mktp US Mk9yg1st1, Amzn.Com/Bill, WA, 98109, U	9.99
Hunter Christine	Amazon- RCI Library Books	Amazon.Com 2t1849zo0 A, Amzn.Com/Bill, WA, 98109, U	11.59
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t67m8cq0, Amzn.Com/Bill, WA, 98109, U	11.88
Hunter Christine	Amazon- OMS Library Books	Amzn Mktp US 2t7u865d0, Amzn.Com/Bill, WA, 98109, U	12.87
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2895l6861, Amzn.Com/Bill, WA, 98109, U	15.84
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t1sf4tc0 A, Amzn.Com/Bill, WA, 98109, U	20.31
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Mk0cg9w31, Amzn.Com/Bill, WA, 98109, U	20.78
Hunter Christine	Amazon- RCI Library Books	Amazon.Com 2t2xo4191 A, Amzn.Com/Bill, WA, 98109, U	20.85

Card Reconciler	Description of Purchase	Vendor	Amount
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t0nf4zy2 A, Amzn.Com/Bill, WA, 98109, U	22.98
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Mk9sr6dw2, Amzn.Com/Bill, WA, 98109, U	26.97
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Mk9748p40 A, Amzn.Com/Bill, WA, 98109	27.96
Hunter Christine	Amazon- OMS Library Books	Amazon.Com Mk6g002z2 A, Amzn.Com/Bill, WA, 98109	30.38
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t7xr5r62 A, Amzn.Com/Bill, WA, 98109, U	30.72
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t07c4pf2, Amzn.Com/Bill, WA, 98109, US	33.96
Hunter Christine	Amazon- RCI Library Books	Amazon.Com 289ys98g1, Amzn.Com/Bill, WA, 98109, U	35.18
Hunter Christine	Amazon- RCI Library Books	Amazon.Com 2t90k11c1 A, Amzn.Com/Bill, WA, 98109, U	35.96
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2814o5hp0, Amzn.Com/Bill, WA, 98109, U	40.66
Hunter Christine	Amazon- RCI Library Books	Amazon.Com 2t56e7mb1 A, Amzn.Com/Bill, WA, 98109,	41.79
Hunter Christine	Amazon- OMS Library Books	Amazon.Com Mk8j43vz0, Amzn.Com/Bill, WA, 98109, U	46.76
Hunter Christine	Amazon- OMS Library Books	Amazon.Com Mk40b4592, Amzn.Com/Bill, WA, 98109, U	49.89
Hunter Christine	Amazon- OMS Library Books	Amzn Mktp US Mk6vt7vf2, Amzn.Com/Bill, WA, 98109,	49.99
Hunter Christine	Amazon- RCI Book Room Books	Amazon.Com Mk25e88z0, Amzn.Com/Bill, WA, 98109, U	50.00
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2880k4g50 A, Amzn.Com/Bill, WA, 98109,	51.84
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t73s6pk1 A, Amzn.Com/Bill, WA, 98109, U	51.96
Hunter Christine	Amazon- RCI Book Room Books	Amazon.Com Mk97a8q82, Amzn.Com/Bill, WA, 98109, U	62.34
Hunter Christine	Amazon- OMS Library Books	Amazon.Com Mk58l7sm1, Amzn.Com/Bill, WA, 98109, U	63.96
Hunter Christine	Amazon- RCI Library Books	Amazon.Com Mk3i60et2 A, Amzn.Com/Bill, WA, 98109,	82.02
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t89k56u1, Amzn.Com/Bill, WA, 98109, US	97.40
Hunter Christine	Amazon- OMS Library Books	Amazon.Com Mk4ds4sx2, Amzn.Com/Bill, WA, 98109, U	107.94
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t8gb96c1 A, Amzn.Com/Bill, WA, 98109, U	123.44
Hunter Christine	Demco- barcode labels for RCI library books	Demco, 800-9624463, WI, 53704, US	136.65
Hunter Christine	Amazon- OMS Library Books	Amzn Mktp US Mk8jv3vw0, Amzn.Com/Bill, WA, 98109,	148.10
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t9o69p62, Amzn.Com/Bill, WA, 98109, US	179.90
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t7xg0qv1, Amzn.Com/Bill, WA, 98109, US	194.40
Hunter Christine	Amazon- RCI Book Room Books	Amazon.Com Mk8bq8ke2, Amzn.Com/Bill, WA, 98109, U	215.97
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 287su9oa1, Amzn.Com/Bill, WA, 98109, US	243.04
Hunter Christine	Amazon- OMS Library Books	Amazon.Com 2t9ej5v21 A, Amzn.Com/Bill, WA, 98109, U	253.85
Hunter Christine	Follett subscription ebooks- OMS Library	Ireceivables, 800-323-3397, IL, 60154, US	297.79
Hunter Christine	Amazon- OMS Library Books	Hertzberg New Method I, 2172435451, IL, 62650, US	544.93
Hunter Christine	Permabound- OMS Library Books	Hertzberg New Method I, 2172435451, IL, 62650, US	571.43
Hunter Christine	Bound to Stay Bound- OMS Library Books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	604.92
Jaeger Allison	French Horn repair	Ward Brodt Music, Fitchburg, WI, 53719, US	40.00
Jaeger Allison	Practice mute for a student in an apartment	Ward Brodt Music, Fitchburg, WI, 53719, US	42.99
Jaeger Allison	Practice mute for a student to borrow and Jazz bass textbook	Ward Brodt Music, Fitchburg, WI, 53719, US	57.35
Jaeger Allison	Wide angle webcam for distance learning	Full Compass Sys Vt, 6088317330, WI, 53593, US	129.94
Jameson David	Facebook Ad for Boost of Classes - October	Facebk F6h6kvw762, Menlo Park, CA, 94025, US	10.04
Jameson David	Facebook Ad for Boost of Classes - October	Facebk Fhftzv862, Menlo Park, CA, 94025, US	125.00
Jameson David	Workbooks for Love and Logic Class - November	Love And Logic Institu, Golden, CO, 80401, US	180.00
Jameson David	Community Ed Class Supplies - November	Nihf Museum Webstore, 571-2720095, VA, 22314, US	260.00
Jameson David	Kits for Club Invention Class - November	Nihf Museum Webstore, 571-2720095, VA, 22314, US	390.00
Johnson Nathan	Equipment for distance learning	Amzn Mktp US 2857r0z92, Amzn.Com/Bill, WA, 98109, U	28.95
Johnson Nathan	Online service for Science	Charge.Prezi.Com, 4154948313, CA, 94111, US	84.00
Kading Abigail	Credit for incorrect repair charge	Ward Brodt Music, Fitchburg, WI, 53719, US	-40.00

Card Reconciler	Description of Purchase	Vendor	Amount
Kading Abigail	Credit for Accidental Charge on 10/6/2020	Ward Brodt Music, Fitchburg, WI, 53719, US	-38.92
Kading Abigail	Accidental Charge	Ward Brodt Music, Fitchburg, WI, 53719, US	38.92
Kading Abigail	Incorrect Charge for Horn Repair	Ward Brodt Music, Fitchburg, WI, 53719, US	40.00
Kading Abigail	Kading WMEA Virtual Conference Registration	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	75.00
Kading Abigail	Wesson WMEA Conference Registration	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	75.00
Kading Abigail	Overcharge Wesson WMEA Conference Registration	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	75.00
Kading Abigail	Overcharge Wesson WMEA Conference Registration	Sq Wisconsin School M, Gosq.Com, WI, 53597, US	75.00
Kading Abigail	Kading NafME Membership	Nafme, 8003363768, VA, 20191, US	107.00
Kading Abigail	Wesson NafME Membership	Nafme, 8003363768, VA, 20191, US	127.00
Kangas Adrienne	Amazon (Library Supplies)	Amzn Mktp US Mk3w78641, Amzn.Com/Bill, WA, 98109	8.15
Kangas Adrienne	Amazon (Library Books)	Amazon.Com Mk4au9ga0, Amzn.Com/Bill, WA, 98109, U	10.99
Kangas Adrienne	Amazon (library books)	Amzn Mktp US 2t4al9vx1, Amzn.Com/Bill, WA, 98109, U	12.45
Kangas Adrienne	Amazon (library books)	Amazon.Com 2t9nf4xb0, Amzn.Com/Bill, WA, 98109, US	12.99
Kangas Adrienne	Amazon (Library Supplies)	Amzn Mktp US Mk7gl3me2, Amzn.Com/Bill, WA, 98109,	13.99
Kangas Adrienne	Overdrive (eBooks & audio books)	Overdrive Dist, 2165736886, OH, 44125, US	27.50
Kangas Adrienne	Overdrive (eBooks)	Overdrive Dist, 2165736886, OH, 44125, US	29.97
Kangas Adrienne	Amazon (library books)	Amazon.Com 2t5j274b2 A, Amzn.Com/Bill, WA, 98109, I	30.97
Kangas Adrienne	Amazon (library books)	Amazon.Com 2t8wz2xb0 A, Amzn.Com/Bill, WA, 98109,	32.63
Kangas Adrienne	Amazon (Library Books)	Amazon.Com Mk13z46e0, Amzn.Com/Bill, WA, 98109, U	37.92
Kangas Adrienne	Amazon (Library Supplies)	Amzn Mktp US Mk0ji9pk0, Amzn.Com/Bill, WA, 98109,	38.18
Kangas Adrienne	Amazon (library books)	Amazon.Com 2t5l76hm1 A, Amzn.Com/Bill, WA, 98109,	76.72
Kangas Adrienne	Overdrive (ebooks & audiobooks)	Overdrive Dist, 2165736886, OH, 44125, US	163.18
Kangas Adrienne	Demco (library supplies)	Demco Inc, 800-9624463, WI, 53704, US	187.84
Kangas Adrienne	Overdrive (eBooks & audio books)	Overdrive Dist, 2165736886, OH, 44125, US	239.60
Kangas Adrienne	Reading Warehouse (library books)	The Reading Warehouse, 8663917323, SC, 29418, US	319.43
Kangas Adrienne	Reading Warehouse (library books)	The Reading Warehouse, 8663917323, SC, 29418, US	474.25
Kangas Adrienne	Discount Magazine Service (print and digital magazine & journal subscriptions)	Discount Magazine Subs, 239-274-6868, FL, 33913-7009,	511.87
Kannal Andrea	Reimbursement for tax	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-1.71
Kannal Andrea	Transcript submissions for 2019 grad D.D.	Parchment Transcripts, 480-719-1646, AZ, 85250, US	15.80
Kannal Andrea	Classroom supplies	Amzn Mktp US 2t4qy1c20, Amzn.Com/Bill, WA, 98109, I	19.99
Kannal Andrea	Classroom supplies	Amzn Mktp US 2t8jy0og2, Amzn.Com/Bill, WA, 98109, U	20.85
Kannal Andrea	CESA Workshop	Paypal Cesa 5, 4029357733, WI, 53901, US	50.00
Kannal Andrea	Postage Stamps	Usps Po 5662500697, Oregon, WI, 53575, US	55.00
Kannal Andrea	AG online resource subscription	Ewell Educational Serv, 9794460865, TX, 76649, US	460.00
Klepinger Heather	Flu Clinic Snacks	Www Costco Com, 800-955-2292, WA, 98027, US	166.46
Koehler Brandi	White out, batteries	Amzn Mktp US Mk8s89830, Amzn.Com/Bill, WA, 98109,	46.75
Koehler Brandi	Better Homes and Gardens Cube Storage	Amzn Mktp US 2t0d64na1, Amzn.Com/Bill, WA, 98109, I	64.00
Koehler Brandi	Avery Labels	Amazon.Com Mk2ze2hb2, Amzn.Com/Bill, WA, 98109, U	164.60
Konopacki Meghan	Corn for FES WVA	Tractor Supply Co #550, 866-872-4850, TN, 37027, US	6.86
Konopacki Meghan	Suet for FES WVA	Tractor Supply Co #550, 866-872-4850, TN, 37027, US	8.95
Konopacki Meghan	Birdseed for FES WVA	Tractor Supply Co #550, 866-872-4850, TN, 37027, US	18.98
Konopacki Meghan	Feed scoops	Tractor Supply Co #550, 866-872-4850, TN, 37027, US	20.06
Konopacki Meghan	2 metal garbage cans to hold feed for FES wildlife obs area	Tractor Supply Co #550, 866-872-4850, TN, 37027, US	52.73
Kriebs Laura	Postage	Usps Po 5662500697, Oregon, WI, 53575, US	8.70
Kriebs Laura	Postage - Athletic Clothing	Usps Po 5662500697, Oregon, WI, 53575, US	15.05



Card Reconciler	Description of Purchase	Vendor	Amount
Kriebs Laura	Music for Cheer Routine	Varsity Spirit Corp, Memphis, TN, 38115, US	21.10
Larson Darrell	painting pole	Dorn True Value Oregon, Oregon, WI, 53575, US	9.49
Larson Darrell	plaster and putty knives	Dorn True Value Oregon, Oregon, WI, 53575, US	13.37
Larson Darrell	switch for single man lift	Grainger, 877-2022594, IL, 60045-5202, US	27.37
Larson Darrell	paint and rollers	Hallman Lindsay Paints, Madison, WI, 53716, US	156.12
Larson Darrell	blinds for main office	Hartwigs Custom Window, Middleton, WI, 53562, US	345.00
Lease Nathaniel	Masks	Amzn Mktp US 2t15k3mx1, Amzn.Com/Bill, WA, 98109, U	12.98
Lease Nathaniel	Fuse	Amzn Mktp US 2825t75e0, Amzn.Com/Bill, WA, 98109, U	27.36
Lease Nathaniel	Cleaner	Amzn Mktp US 2t5wv0x01, Amzn.Com/Bill, WA, 98109, U	28.62
Lease Nathaniel	Towels	Amzn Mktp US 2t07m01h2, Amzn.Com/Bill, WA, 98109, U	37.92
Lease Nathaniel	Air Fittings	Amzn Mktp US 289qt5042, Amzn.Com/Bill, WA, 98109, U	48.09
Lease Nathaniel	Towels	Amzn Mktp US 2t7z62x11, Amzn.Com/Bill, WA, 98109, U	87.98
Lease Nathaniel	Oil	Napa Auto Parts 003017, Oregon, WI, 53575, US	94.16
Lease Nathaniel	Gloves	Amzn Mktp US 2t1du3ao0, Amzn.Com/Bill, WA, 98109, U	219.67
Lease Nathaniel	Lights / Pads / Iron	Amzn Mktp US 286324hp0, Amzn.Com/Bill, WA, 98109, U	343.88
Lee Mark	PVE refund on library book	Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US	-28.53
Lee Mark	FES library books	Amzn Mktp US 283nz4o31, Amzn.Com/Bill, WA, 98109, U	7.50
Lee Mark	FES library books	Amzn Mktp US 2t4gq0w40, Amzn.Com/Bill, WA, 98109, U	8.06
Lee Mark	FES library books	Amzn Mktp US 286ma83r1, Amzn.Com/Bill, WA, 98109, U	9.29
Lee Mark	BKE library books	Amazon.Com Mk9a81090, Amzn.Com/Bill, WA, 98109, U	10.35
Lee Mark	FES library books	Amzn Mktp US 2t69b7rd0, Amzn.Com/Bill, WA, 98109, U	11.74
Lee Mark	FES library books	Amazon.Com 289ns34w1, Amzn.Com/Bill, WA, 98109, U	13.99
Lee Mark	NKE library book	Amazon.Com Mk7qw98q1, Amzn.Com/Bill, WA, 98109, U	14.95
Lee Mark	FES library books	Amzn Mktp US 2t7fo1is2, Amzn.Com/Bill, WA, 98109, U	15.00
Lee Mark	BKE library book	Amzn Mktp US Mk7ld1gt2, Amzn.Com/Bill, WA, 98109, U	15.52
Lee Mark	BKE library books	Amzn Mktp US Mk59m8pt0, Amzn.Com/Bill, WA, 98109, U	15.69
Lee Mark	FES library books	Amzn Mktp US 2t4o55in2, Amzn.Com/Bill, WA, 98109, U	16.99
Lee Mark	FES library books	Amzn Mktp US 2t16g7wm0, Amzn.Com/Bill, WA, 98109, U	18.94
Lee Mark	BKE library book	Amzn Mktp US Mk7qq9ee2, Amzn.Com/Bill, WA, 98109, U	18.98
Lee Mark	PVE library book	Amazon.Com Mk74l8sp1, Amzn.Com/Bill, WA, 98109, U	19.72
Lee Mark	FES library books	Amzn Mktp US 284dw5fn1, Amzn.Com/Bill, WA, 98109, U	19.73
Lee Mark	NKE library book	Amazon.Com Mk9xs01v0, Amzn.Com/Bill, WA, 98109, U	20.00
Lee Mark	FES library books	Amzn Mktp US 2t0dz6i22, Amzn.Com/Bill, WA, 98109, U	20.42
Lee Mark	NKE library book	Amzn Mktp US Mk30o2821, Amzn.Com/Bill, WA, 98109, U	20.95
Lee Mark	FES library books	Amzn Mktp US 281j78n81, Amzn.Com/Bill, WA, 98109, U	21.58
Lee Mark	FES library books	Amzn Mktp US 2t2qj1rk0, Amzn.Com/Bill, WA, 98109, U	22.25
Lee Mark	BKE library book	Amzn Mktp US Mk7606ea0, Amzn.Com/Bill, WA, 98109, U	22.48
Lee Mark	FES library books	Amzn Mktp US 2t19z5r50, Amzn.Com/Bill, WA, 98109, U	22.94
Lee Mark	BKE library book	Amzn Mktp US Mk0w59pu0, Amzn.Com/Bill, WA, 98109, U	23.98
Lee Mark	BKE NKE PVE library books	Amazon.Com 2t7bi4cv2 A, Amzn.Com/Bill, WA, 98109, U	25.18
Lee Mark	FES library books	Amzn Mktp US 2t75c4w32, Amzn.Com/Bill, WA, 98109, U	25.56
Lee Mark	FES library books	Amzn Mktp US 2t7sw87o2, Amzn.Com/Bill, WA, 98109, U	28.49
Lee Mark	PVE library book	Amzn Mktp US Mk2rr0ho2, Amzn.Com/Bill, WA, 98109, U	28.53
Lee Mark	FES library books	Amzn Mktp US 2t9668wl0, Amzn.Com/Bill, WA, 98109, U	28.98
Lee Mark	FES library books	Amzn Mktp US 2t47g1rg0, Amzn.Com/Bill, WA, 98109, U	29.91

Card Reconciler	Description of Purchase	Vendor	Amount
Lee Mark	FES library books	Amzn Mktp US 2t2as8yo2, Amzn.Com/Bill, WA, 98109, U	30.79
Lee Mark	FES library books	Amzn Mktp US 283b89c92, Amzn.Com/Bill, WA, 98109, U	31.32
Lee Mark	FES library books	Amzn Mktp US 289nl4op1, Amzn.Com/Bill, WA, 98109, U	31.94
Lee Mark	BKE library book	Amzn Mktp US Mk0ux2py2, Amzn.Com/Bill, WA, 98109, U	33.57
Lee Mark	FES library books	Amzn Mktp US 283gp7f00, Amzn.Com/Bill, WA, 98109, U	34.19
Lee Mark	FES library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	39.76
Lee Mark	BKE library book	Amzn Mktp US Mk0ru58x1, Amzn.Com/Bill, WA, 98109, U	40.88
Lee Mark	PVE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	41.06
Lee Mark	NKE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	41.06
Lee Mark	BKE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	41.06
Lee Mark	PVE library books	Amazon.Com Mk42a38z0, Amzn.Com/Bill, WA, 98109, U	66.81
Lee Mark	FES library books	Amzn Mktp US 2t7ce1ro0, Amzn.Com/Bill, WA, 98109, U	79.05
Lee Mark	PVE library books	Follett School Solutio, 888-511-5114, IL, 60050, US	79.72
Lee Mark	BKE NKE and PVE library books	Amazon.Com 2t31n6zb2 A, Amzn.Com/Bill, WA, 98109, U	104.94
Lee Mark	BKE library books	Amazon.Com Mk6rf66g1, Amzn.Com/Bill, WA, 98109, U	210.93
Lee Mark	FES library books	Amzn Mktp US 2820u1l20, Amzn.Com/Bill, WA, 98109, U	272.89
Lee Mark	BKE library books	Follett School Solutio, 888-511-5114, IL, 60050, US	766.62
Lee Mark	PVE library books	Follett School Solutio, 888-511-5114, IL, 60050, US	935.13
Lee Mark	BKE NKE PVE FES library books	Capstone, North Mankato, MN, 56003, US	1192.52
Lee Mark	BKE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	1279.22
Lee Mark	NKE library books	Follett School Solutio, 888-511-5114, IL, 60050, US	1401.61
Lee Mark	FES library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	1668.21
Lee Mark	PVE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	2261.95
Lee Mark	NKE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	2261.95
Lee Mark	BKE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	2261.95
Lee Mark	NKE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	2544.47
Lee Mark	PVE library books	Bound To Stay Bound Bo, 800-6376586, IL, 62650-2619, U	2551.81
Leider Tracey	Biotech electronic subscription for articles for Distance learning	Nytimes, 800-698-4637, NY, 10018, US	7.50
McCartney LaDelta	Grinder Pad	Dorn True Value Oregon, Oregon, WI, 53575, US	3.49
McCartney LaDelta	Sewing needles	Dollar General 14977, Brooklyn, WI, 53521, US	4.60
McCartney LaDelta	3" roller naps	Dorn True Value Oregon, Oregon, WI, 53575, US	13.47
McCartney LaDelta	Diesel	Kwik Trip 30200003020, Oregon, WI, 53575-0000, US	23.24
McCartney LaDelta	Winter Fertilizer Painters tape	Dorn True Value Oregon, Oregon, WI, 53575, US	82.92
Mendl Nathan	10 - Amazon - shop vac filter	Amzn Mktp US Mk6x07mq0, Amzn.Com/Bill, WA, 98109, U	13.79
Miller Amy	credit on class cancellation	Mbs Direct, 800-325-3252, MO, 65203, US	-6.19
Miller Amy	Refund for sales tax charged	Mbs Direct, 800-325-3252, MO, 65203, US	-3.44
Miller Amy	Supplies for CE Pickleball	Dorn True Value Oregon, Oregon, WI, 53575, US	7.59
Miller Amy	AL Professional Resources	Amazon.Com 280mn9ho1, Amzn.Com/Bill, WA, 98109, U	15.89
Miller Amy	Elementary ELA Enrichment resources	Great Books Foundation, 312-3325870, IL, 60601-5813, U	31.80
Miller Amy	Supplies for CE Wellness Community event	Bills Food Center, Oregon, WI, 53575, US	75.00
Miller Amy	Supplies CE Wellness event	Tst Firefly Coffeehou, Oregon, WI, 53575, US	75.00
Miller Amy	Supplies for CE Wellness Community Event	Sq The Chocolate Cape, Oregon, WI, 53575, US	75.00
Miller Amy	WATG Conference Fee Koenig	Bemyapphackathon.Com, San Francisco, CA, 94111, US	75.00
Miller Amy	Supplies for CE Wellness Community event	Ofroyo, Oregon, WI, 53575, US	100.00
Miller Amy	WATG Conference Fee Schmoldt	Eb Watg 2020 Conferen, 8014137200, CA, 94103, US	100.00

Card Reconciler	Description of Purchase	Vendor	Amount
Miller Amy	Heart of Successful Schools conference fee	Paypal Cesa 4, 4029357733, CA, 95131, US	125.00
Miller Amy	Elementary AL ELA resources	Prufrock Press, Inc., 800-9982208, TX, 76712, US	138.40
Miller Amy	Noetic Math Competition Fees OMS	Paypal Noetic Math, 4029357733, KS, 66210, US	160.00
Miller Amy	Elementary AL math resources	Singapore Math, Inc, 5035578100, OR, 97062, US	192.00
Miller Amy	Elementary AL Math resources	Singapore Math, Inc, 5035578100, OR, 97062, US	210.00
Miller Amy	ELA Enrichment Resources	Royalfireworks Pub, 8457264444, NY, 10988, US	214.50
Miller Amy	Elementary ELA Resources	Sage Publications, 805-499-9774, CA, 91320, US	226.06
Miller Amy	Elementary Math resources	Singapore Math, Inc, 5035578100, OR, 97062, US	280.00
Miller Amy	Elementary math resources	Singapore Math, Inc, 5035578100, OR, 97062, US	302.50
Miller Amy	Noetic Math Competition Dues	Paypal Noetic Math, 4029357733, KS, 66210, US	392.00
Miller Amy	OMS Enriched English trade books	Amazon.Com 2t2ii9sr0, Amzn.Com/Bill, WA, 98109, US	498.46
Miller Amy	MobyMax Math Student Licenses (50) 10/7/2020 - 10/7/2021	Mobymax Education, 8887938331, NC, 27330, US	599.00
Miller Amy	AL elementary math resources	Singapore Math, Inc, 5035578100, OR, 97062, US	646.00
Miller Amy	AL Elementary Math Resources	Kendall Hunt Publishin, Dubuque, IA, 52002, US	688.35
Miller Amy	Annual fee constant contact for CE	Eig Constantcontact.Co, 855-2295506, MA, 02451, US	1505.00
Newton Kara	Monthly subscription service fee	Github, 8774484820, CA, 94107, US	4.00
Newton Kara	dry erase board markers	Amzn Mktp US 2t4wr8r90, Amzn.Com/Bill, WA, 98109, U	7.43
Newton Kara	Tilt TV wall bracket	Amzn Mktp US 2t9w65kw2, Amzn.Com/Bill, WA, 98109,	29.98
Newton Kara	POTS phone line monthly fee	Cts Frontier Onlinepay, 800-921-8101, CT, 06851, US	54.62
Newton Kara	Monthly service fee 10/2020-11/2020	Mailgun Technologies,, 8885718972, TX, 78205, US	113.94
Newton Kara	Whiteboard 4x3	Amzn Mktp US 2t4le0ip0, Amzn.Com/Bill, WA, 98109, U	131.03
Newton Kara	Window server 2019 standard license	Cdw Govt #2626536, 800-808-4239, IL, 60061, US	199.00
Newton Kara	6 pots phone lines monthly fee	Cts Frontier Onlinepay, 800-921-8101, CT, 06851, US	327.71
Newton Kara	5 HP Monitors 23.8"	Amazon.Com 2t82z59b1, Amzn.Com/Bill, WA, 98109, US	549.95
Newton Kara	6- document cameras	Ipevo Inc, 4084903085, CA, 94085, US	629.47
Newton Kara	Business Annual for 7 users	1password, Toronto, ON, M5V 2J1, CA	671.16
Newton Kara	Dry erase whiteboards	Amazon.Com Mk6em9qh0, Amzn.Com/Bill, WA, 98109, l	737.59
Newton Kara	AC ADAPTER 40	Asset Genie, 7248389588, PA, 15601, US	798.00
Newton Kara	Ethernet Intrastate GBPS monthly fee from wiscnet	Spectrum, 855-707-7328, MO, 63131, US	935.00
Newton Kara	Ethernet Intrastate GBPS/PRI	Spectrum, 855-707-7328, MO, 63131, US	1616.08
Newton Kara	Microsoft Windows Server 2019 Datacenter - license 16 cores	Cdw Govt #3690602, 800-808-4239, IL, 60061, US	5052.24
Novinska Ronald	blacktop sealer and brush for BKL path	Dorn True Value Oregon, Oregon, WI, 53575, US	37.48
Novinska Ronald	fertilizer	Reinders Web Sales, 262-7863300, WI, 53089-3969, US	88.36
Novinska Ronald	mice bait stations for outside buildings/storage	Amzn Mktp US 2t1me01m0, Amzn.Com/Bill, WA, 98109,	89.95
Novinska Ronald	tines for aerator (credit of \$101.57 applied)	Reinders Sussex Custom, 262-7853301, WI, 53089-3969, l	347.99
Novinska Ronald	chemical, straw blankets	Reinders Madison, Madison, WI, 53714-1364, US	362.50
Novinska Ronald	Poly bin and cover for batting cages nets	Uline Ship Supplies, 800-295-5510, WI, 53158, US	384.73
Novinska Ronald	new mound tarp + shipping	Beacon Athletics, 8007475985, WI, 53562, US	556.83
Novinska Ronald	new fertilizer spreader	Reinders Web Sales, 262-7863300, WI, 53089-3969, US	643.50
Outhouse Lynnette	Credit from Amazon for damaged monitor risers/Office	Amazon.Com, Amzn.Com/Bill, WA, 98109, US	-35.44
Outhouse Lynnette	Tax Refund on Scholastic book order	Scholastic, Inc., Jeffersoncity, MO, 65101, US	-3.38
Outhouse Lynnette	Rubber bands/Science/2/Dretske	Amzn Mktp US Mk36k9652, Amzn.Com/Bill, WA, 98109,	4.18
Outhouse Lynnette	Keychains/Psychologist/Griinke	Amzn Mktp US 2t1n08y12, Amzn.Com/Bill, WA, 98109, l	9.88
Outhouse Lynnette	Desk organizer/break room	Amzn Mktp US 283pw6391, Amzn.Com/Bill, WA, 98109,	10.99
Outhouse Lynnette	Sheet Protectors/Kneifl/Health Office	Amzn Mktp US 284en0od0, Amzn.Com/Bill, WA, 98109,	11.98

Card Reconciler	Description of Purchase	Vendor	Amount
Outhouse Lynnette	Multicultural crayons/Kdgn Team	Ssi School Specialty, 888-388-3224, WI, 54942, US	13.44
Outhouse Lynnette	Command hooks/K/Updike	Amazon.Com Mk4m62qo0, Amzn.Com/Bill, WA, 98109, U	14.97
Outhouse Lynnette	Sharpies/K/Updike	Amazon.Com Mk3b765f2, Amzn.Com/Bill, WA, 98109, U	14.99
Outhouse Lynnette	Pretzelsl for New Educator Appreciation	Pick N Save #131, Madison, WI, 53719, US	15.00
Outhouse Lynnette	Spoons,pom pom/Science/2/Dretske	Amzn Mktp US Mk8wo0v62, Amzn.Com/Bill, WA, 98109	15.47
Outhouse Lynnette	Wireless Mouse & mounting putty/Kdgn. Team	Amzn Mktp US 2t56m58s1, Amzn.Com/Bill, WA, 98109,	15.60
Outhouse Lynnette	Children's masks	Amzn Mktp US Mk0ak4gj0, Amzn.Com/Bill, WA, 98109,	19.88
Outhouse Lynnette	Hanging files for phonics/1/Malueg	Amazon.Com 2t0od2j90, Amzn.Com/Bill, WA, 98109, US	22.98
Outhouse Lynnette	"The Onward Workbook"/Seidenstricker	Amazon.Com 2t3wm1s90, Amzn.Com/Bill, WA, 98109, U	23.46
Outhouse Lynnette	Magnifiers/4/Bennett (Science)	Amzn Mktp US 2890r0br1, Amzn.Com/Bill, WA, 98109, U	23.98
Outhouse Lynnette	Leveled books/1/Doudlah	Amzn Mktp US 289vg7oa0, Amzn.Com/Bill, WA, 98109,	24.49
Outhouse Lynnette	Hanging files & folders/1/Doudlah	Amzn Mktp US 2t3rb5rd2, Amzn.Com/Bill, WA, 98109, U	26.90
Outhouse Lynnette	Swing ball sets for outdoor use	Amazon.Com Mk6jb2qh0 A, Amzn.Com/Bill, WA, 98109,	28.22
Outhouse Lynnette	Wrapping paper/Kdgn. Team	Amzn Mktp US 2t27w21f2, Amzn.Com/Bill, WA, 98109, U	29.98
Outhouse Lynnette	Squishies, stamps/Psychologist/Griinke	Amzn Mktp US 282368tt1, Amzn.Com/Bill, WA, 98109, U	30.98
Outhouse Lynnette	Hanging files/1/Malueg	Amazon.Com 2t0zx6xx0, Amzn.Com/Bill, WA, 98109, US	34.47
Outhouse Lynnette	Stretchy snakes, keychains, squishies/Psychologist/Griinke	Amzn Mktp US 2858a9fx2, Amzn.Com/Bill, WA, 98109, U	34.72
Outhouse Lynnette	Marble Run/Guidance/Donner-Chambers	Amzn Mktp US 2t0n34g70, Amzn.Com/Bill, WA, 98109, U	37.99
Outhouse Lynnette	Magic balls, tic tac toe keychains, stylus pens/1/Murphy	Amzn Mktp US 2t06s6c42, Amzn.Com/Bill, WA, 98109, U	49.56
Outhouse Lynnette	Birthday student postcards for A.Seidenstricker	Amzn Mktp US Mk8zc1if1, Amzn.Com/Bill, WA, 98109, U	56.75
Outhouse Lynnette	Folders/1/Murphy	Amzn Mktp US Mk3b27gj0, Amzn.Com/Bill, WA, 98109,	59.97
Outhouse Lynnette	Clock for break room & monitor risers	Amazon.Com 282wc9fu0, Amzn.Com/Bill, WA, 98109, U	62.72
Outhouse Lynnette	Leveled Readers/1/Malueg \$3.38 tax was charged - will be issuing a credit	Scholastic, Inc., 573-632-1834, MO, 65101, US	64.88
Outhouse Lynnette	Pens, Wireless Mice, Squishies,/Kdgn. Team Door Stoppers/Office	Amzn Mktp US 2t8xg2xy0, Amzn.Com/Bill, WA, 98109, U	82.63
Outhouse Lynnette	Essential Elements for Strings-Violin	Ward Brodt Music, Fitchburg, WI, 53719, US	87.92
Outhouse Lynnette	Outdoor games Children's masks	Amzn Mktp US Mk86t96p0, Amzn.Com/Bill, WA, 98109,	106.79
Outhouse Lynnette	Monitor risers/Office, Tablet stands/Classrooms, Wall clocks/Classrooms	Amzn Mktp US 280dl4hk1, Amzn.Com/Bill, WA, 98109, U	166.66
Outhouse Lynnette	Scissors for staff	Amazon.Com 2827g0ee1, Amzn.Com/Bill, WA, 98109, U	180.00
Outhouse Lynnette	Grow House Greenhouse/Healthy Kids Grant	Agr Gardener Supply Co, 800-876-5520, VT, 05401, US	454.94
Packer Alexis	Book Alma for Global Read Aloud	Amazon.Com Mk4tv3710, Amzn.Com/Bill, WA, 98109, U	14.39
Packer Alexis	Bookroom Books	Amazon.Com 2t8mw5i81 A, Amzn.Com/Bill, WA, 98109,	32.16
Packer Alexis	Bookroom Books	Amazon.Com 2t5na5no1, Amzn.Com/Bill, WA, 98109, US	56.22
Packer Alexis	Global Read Aloud Staff Books	Amazon.Com Mk1652sf2, Amzn.Com/Bill, WA, 98109, U	89.47
Packer Alexis	Global Read Aloud Staff Books	Amazon.Com Mk6e36d12 A, Amzn.Com/Bill, WA, 98109	95.82
Prahl Christopher	Nails	Dorn True Value Oregon, Oregon, WI, 53575, US	16.99
Prahl Christopher	Tech Ed supplies	Stoughton Lumber Co, Stoughton, WI, 53589, US	264.21
Rattmann Heather	This Pretty Planet Book	Amazon.Com 281oz7010 A, Amzn.Com/Bill, WA, 98109,	18.98
Retzlaff Shelby	Routing software for meal delivery	2co.Com Myrouteon, 650-249-5280, OH, 43215, US	49.95
Retzlaff Shelby	Bulk bags for meal distribution	Bills Food Center, Oregon, WI, 53575, US	51.00
Rudolph Joane	Weather Books for fourth grade unit 2	Amazon.Com 283kl7pi1, Amzn.Com/Bill, WA, 98109, US	6.95
Rudolph Joane	Books for 4th grade weather unit	Amazon.Com 285fd81b1, Amzn.Com/Bill, WA, 98109, U	27.80
Rudolph Joane	Resource Book purchased by Joane Rudolph	Amazon.Com Mk9y60sa2, Amzn.Com/Bill, WA, 98109, U	29.10
Rudolph Joane	books for bookroom	Amazon.Com 2t0wx0uu1, Amzn.Com/Bill, WA, 98109, U	41.70
Rudolph Joane	books for bookroom	Amazon.Com 2t3oz9ki0, Amzn.Com/Bill, WA, 98109, US	90.60
Rudolph Joane	Books for bookroom	Amazon.Com 2t8y82r50, Amzn.Com/Bill, WA, 98109, US	125.34



Card Reconciler	Description of Purchase	Vendor	Amount
Scinico Janee	CE Spark supplies	Natgeo Kids 8006475463, 800-6475463, DC, 20036, US	15.00
Scinico Janee	Supplies for CE Spark	Ranger Rick Zoobks, 800-611-1599, FL, 33612, US	15.00
Scinico Janee	Sunshine gift card	JI Richards Prime Meat, Oregon, WI, 53575, US	15.00
Scinico Janee	CE Spark Supplies	Si For Kids Mag, 800-5285000, NY, 10281, US	19.95
Scinico Janee	Supplies for CE Spark	Si For Kids Mag, 800-5285000, NY, 10281, US	19.95
Scinico Janee	Supplies for CE Spark	Si For Kids Mag, 800-5285000, NY, 10281, US	19.95
Scinico Janee	Supplies for CE Spark	Si For Kids Mag, 800-5285000, NY, 10281, US	19.95
Scinico Janee	Supplies for CE Spark	Si For Kids Mag, 800-5285000, NY, 10281, US	19.95
Scinico Janee	CE Spark supplies	Natgeo Kids 8006475463, 800-6475463, DC, 20036, US	20.00
Scinico Janee	CE Spark Supplies	Hcs Highlightsforchild, 888-3726433, OH, 43215, US	24.64
Scinico Janee	Supplies for CE Spark	Hcs Highlightsforchild, 888-3726433, OH, 43215, US	24.64
Scinico Janee	Supplies for CE Spark	Hcs Highlightsforchild, 888-3726433, OH, 43215, US	24.64
Scinico Janee	Supplies for CE Spark	Hcs Highlightsforchild, 888-3726433, OH, 43215, US	24.64
Scinico Janee	Supplies for Spark	Target 00021063, Fitchburg, WI, 53719, US	24.95
Scinico Janee	Supplies for CE Spark	Hcs Highlightsforchild, 888-3726433, OH, 43215, US	29.64
Scinico Janee	Supplies for CE Spark	Hcs Highlightsforchild, 888-3726433, OH, 43215, US	29.64
Scinico Janee	Supplies for CE Spark	Natgeo Kids 8006475463, 800-6475463, DC, 20036, US	60.00
Scinico Janee	Supplies for CE Spark	Natgeo Kids 8006475463, 800-6475463, DC, 20036, US	60.00
Scinico Janee	Spark supplies	Wal-Mart #1176, Stoughton, WI, 53589, US	64.37
Scinico Janee	Supplies for CE Spark	Amazon.Com 2t9db5e00 A, Amzn.Com/Bill, WA, 98109, 1	126.21
Seiter Kati	WSMA PD Workshop - this will be refunded	Wisconsin School Music, 608-8503566, WI, 53597, US	25.00
Seiter Kati	Sheet Music	Ward Brodt Music, Fitchburg, WI, 53719, US	38.92
Seiter Kati	WSMA Solo & Ensemble Medals	Wisconsin School Music, 608-8503566, WI, 53597, US	114.00
Spears Douglas	construction adhesive to finish installing sound panels in new addition	Dorn True Value Oregon, Oregon, WI, 53575, US	4.58
Spears Douglas	construction adhesive for mounting sound panels in new additionin hallway	Dorn True Value Oregon, Oregon, WI, 53575, US	12.98
Stace Ryan	Picture Hanging Clips	Amzn Mktp US 2t1pv4qv0, Amzn.Com/Bill, WA, 98109, 1	9.15
Stace Ryan	Hose Clamps	Amzn Mktp US 284rx3co1, Amzn.Com/Bill, WA, 98109, 1	11.99
Stace Ryan	Sunny W Metal Bulldog Clips for Woods Projects (5 @ \$6.29)	Amzn Mktp US 2t2or3961, Amzn.Com/Bill, WA, 98109, 1	31.45
Stace Ryan	Peg Board & Hooks	Menards Monona Wi, Monona, WI, 53716, US	57.62
Stace Ryan	Home Woods Toolkits	Menards Wausau Wi, Wausau, WI, 54401, US	91.54
Stace Ryan	Dust Collection Hose	Amazon.Com 286sm7tt0 A, Amzn.Com/Bill, WA, 98109, 1	100.92
Stace Ryan	Router Jig & Dust Collection Fittings	Rockler, 800-279-4441, MN, 55340, US	101.25
Stace Ryan	Hooks and Clips for Woods Projects	Amzn Mktp US 2t3yr4sb0, Amzn.Com/Bill, WA, 98109, 1	176.31
Stace Ryan	Safety Glasses	Conney Safety, 800-532-1860, WI, 53713, US	210.99
Stace Ryan	Lumber For Home Projects - Woods	Menards 3346, Sun Prairie, WI, 53590, US	607.98
Tarran Sherri	envelopes for new keys has the fes mailbox post on the same receipt.	Amazon.Com 2t9nv7xo0, Amzn.Com/Bill, WA, 98109, US	13.35
Tarran Sherri	fes mailbox	Amzn Mktp US 2t5h04a32, Amzn.Com/Bill, WA, 98109, 1	69.97
Tarran Sherri	fes mailbox post	Amazon.Com 2t62n4tb0, Amzn.Com/Bill, WA, 98109, US	99.97
Tomasiewicz Sarah	Propane hose extension for space heater - SFSP meal pick up in winter.	Amzn Mktp US 282wo0me0, Amzn.Com/Bill, WA, 98109	18.99
Tomasiewicz Sarah	Gluten Free Bread	Bills Food Center, Oregon, WI, 53575, US	19.56
Tomasiewicz Sarah	SFSP vehicle fuel Mini Van	Kwik Trip 37200003723, Oregon, WI, 53575, US	22.48
Tomasiewicz Sarah	Hand warmers for SFSP meal pick up site. Tally counter for meal pick up	Amzn Mktp US 2t4di68u2, Amzn.Com/Bill, WA, 98109, 1	29.43
Tomasiewicz Sarah	F2S Poster Materials	Fedex Office 00000828, Dallas, TX, 75240, US	31.65
Tomasiewicz Sarah	Fuel for FS vehicle - SFSP	Kwik Trip 37200003723, Oregon, WI, 53575, US	47.39

Card Reconciler	Description of Purchase	Vendor	Amount
Tomasiewicz Sarah	Propane heater for handing out meals in the winter.	Amazon.Com 2854r5xc0, Amzn.Com/Bill, WA, 98109, US	69.97
Tomasiewicz Sarah	T-shirt bags for meal delivery	Amzn Mktp US 2t0d86ex0, Amzn.Com/Bill, WA, 98109, US	88.92
Tomasiewicz Sarah	Apple Crunch Apples- Alpine Ridge	Sq Alpine Ridge Orcha, Brooklyn, WI, 53521, US	96.00
Tomasiewicz Sarah	Apple Crunch Apples	Sq Fitchburgs Orchar, Fitchburg, WI, 53575, US	116.00
Tomasiewicz Sarah	Plastic bags for meal delivery	Amzn Mktp US 285po8z32, Amzn.Com/Bill, WA, 98109, US	355.68
Wacker Ann	Classroom Supplies	Amzn Mktp US Mk5j62tq0, Amzn.Com/Bill, WA, 98109, US	9.95
Wacker Ann	Building Supplies	Amazon.Com Mk00q6ew0 A, Amzn.Com/Bill, WA, 98109, US	10.98
Wacker Ann	Classroom Supplies	Amzn Mktp US 2t3wn8hj0, Amzn.Com/Bill, WA, 98109, US	10.99
Wacker Ann	Classroom Supplies - gem stones	Amzn Mktp US 283cl80l2, Amzn.Com/Bill, WA, 98109, US	12.98
Wacker Ann	Classroom Supplies - Star Student Poster	Amazon.Com Mk35r9qx2, Amzn.Com/Bill, WA, 98109, US	15.19
Wacker Ann	Classroom Supplies - Mini Storage Crate	Amazon.Com 2t64c78l0 A, Amzn.Com/Bill, WA, 98109, US	17.10
Wacker Ann	Building Supplies - Social Distancing Floor Sicker Dots	Amzn Mktp US 2t2j62xw2, Amzn.Com/Bill, WA, 98109, US	19.45
Wacker Ann	Classroom Supplies	Amazon.Com Mk3jf5am0 A, Amzn.Com/Bill, WA, 98109, US	19.58
Wacker Ann	Building Supplies	Amzn Mktp US Mk4qf60p0, Amzn.Com/Bill, WA, 98109, US	23.86
Wacker Ann	Classroom Supplies	Amzn Mktp US Mk3sf7hk1, Amzn.Com/Bill, WA, 98109, US	24.69
Wacker Ann	Dice Game - Fitzgerald PTO	Amzn Mktp US 2t3u599m0, Amzn.Com/Bill, WA, 98109, US	25.98
Wacker Ann	Sunshine Gift - Kinson Retirement	Amazon.Com 2t0ku01d1 A, Amzn.Com/Bill, WA, 98109, US	27.99
Wacker Ann	Classroom Supplies - Scharbarth	Amazon.Com 2t1i715z0 A, Amzn.Com/Bill, WA, 98109, US	28.84
Wacker Ann	Sheet Protectors - 2nd Grade Team	Amazon.Com 281ff5o6l A, Amzn.Com/Bill, WA, 98109, US	31.99
Wacker Ann	Sunshine supplies	Amzn Mktp US Mk9lt1ls2, Amzn.Com/Bill, WA, 98109, US	31.99
Wacker Ann	Building Supplies	Amzn Mktp US Mk9q966o1, Amzn.Com/Bill, WA, 98109, US	38.90
Wacker Ann	Lego and Building Kit - Fitzgerald (PTO)	Amzn Mktp US 2t8xz98b2, Amzn.Com/Bill, WA, 98109, US	44.94
Wacker Ann	Classroom Supplies - Book Bins	Ssi School Specialty, 888-388-3224, WI, 54942, US	51.98
Wacker Ann	Wi School Music Association Membership Fees - Reichhold PTO Funds	In Wisconsin School M, 608-8503566, WI, 53597, US	52.00
Wacker Ann	Sunshine supplies	Amazon.Com Mk7446t90, Amzn.Com/Bill, WA, 98109, US	58.60
Wacker Ann	Floor Stands for Chrome Tablet	Amzn Mktp US 283vb9h70, Amzn.Com/Bill, WA, 98109, US	83.97
Wacker Ann	Sunshine Supplies	Otc Brands Inc, Omaha, NE, 68137, US	86.32
Wacker Ann	Sneeze Guards	Amzn Mktp US 283sr5le0, Amzn.Com/Bill, WA, 98109, US	99.49
Wacker Ann	Classroom Supplies for Kindergarten (PTO)	Amzn Mktp US Mk0sn0w72, Amzn.Com/Bill, WA, 98109, US	104.97
Wacker Ann	Laptop Stands for chromebooks	Amzn Mktp US 286qh90l2, Amzn.Com/Bill, WA, 98109, US	124.61
Wacker Ann	Sneeze Guards for teachers, interventionists,paras	Amzn Mktp US 281bs3nh1, Amzn.Com/Bill, WA, 98109, US	196.89
Wacker Ann	Scholastic News - 3 (Sergeant, Scharbarth, Bieno) Lets Find Out - K (Connell, Smith, Beirne)	Scholastic, Inc., 573-632-1834, MO, 65101, US	890.58
Weinert Juanita	ACCT/CCT Signature App for School to Career Evaluations and Training	Dochub.Com/Bill, 8553625782, MA, 02114, US	6.99
Welton Paul	supplies	Dorn True Value Oregon, Oregon, WI, 53575, US	4.99
Welton Paul	paint (material?)	Hallman Lindsay Paints, Madison, WI, 53716, US	173.83
Welton Paul	Material (paint) and supplies	Hallman Lindsay Paints, Madison, WI, 53716, US	365.36
White Kimberly	1 of Indian No More student book	Amazon.Com 2t4qn33w1, Amzn.Com/Bill, WA, 98109, US	14.44
White Kimberly	Professional book- 1 Collaboration and Comprehension	Amzn Mktp US 280702th0, Amzn.Com/Bill, WA, 98109, US	22.31
White Kimberly	6 of: Rick, Gino, Alex student books	Amazon.Com 2t20o45w0, Amzn.Com/Bill, WA, 98109, US	74.34
White Kimberly	The curious classroom and inquiry illuminated professional books. La Madre Goose		
White Kimberly	childrens book for global read aloud project	Amazon.Com 280sd7jk1, Amzn.Com/Bill, WA, 98109, US	82.68
Yancey Jennifer	USB Microphone	Amazon.Com 2819r8v6l, Amzn.Com/Bill, WA, 98109, US	129.99
Zoesch John	door sweep and hacksaw for fes	Dorn True Value Oregon, Oregon, WI, 53575, US	18.98
Zoesch John	shelf and brackets for FES	Dorn True Value Oregon, Oregon, WI, 53575, US	24.47

Card Reconciler	Description of Purchase	Vendor	Amount
Zoesch John	squeegee window cleaner FES	Amzn Mktp US Mk1lb9892, Amzn.Com/Bill, WA, 98109,	24.99
Zoesch John	Bucket with wheels FES	Amazon.Com Mk5ol5g10 A, Amzn.Com/Bill, WA, 98109,	39.79
Zoesch John	driveway markers FES	Amzn Mktp US Mk4pt9qj1, Amzn.Com/Bill, WA, 98109,	45.99
Zoesch John	hooks, detergent, safety markers for FES	Dorn True Value Oregon, Oregon, WI, 53575, US	57.94
Zoesch John	nitrile gloves fes	Amzn Mktp US 2t76e7xh1, Amzn.Com/Bill, WA, 98109, U	59.82
Zoesch John	heavy duty brooms, reacher tools for fes	Amzn Mktp US 2t2vl31m1, Amzn.Com/Bill, WA, 98109, l	63.95
Zoesch John	extension cord and cord holder, fruit fly traps for compactor at fes	Amzn Mktp US 286rx4vs1, Amzn.Com/Bill, WA, 98109, U	65.75
Zoesch John	Tool organiser and driveway markers for fes	Amzn Mktp US 281i83bb1, Amzn.Com/Bill, WA, 98109, l	78.90
Zoesch John	three snow shovels	Amazon.Com 2t3zo5yz1, Amzn.Com/Bill, WA, 98109, US	112.02
Zoesch John	air compressor fes	Amzn Mktp US 2t7a64l02, Amzn.Com/Bill, WA, 98109, U	119.80
Zoesch John	replacement nozzles, tork multi fold towels	Uline Ship Supplies, 800-295-5510, WI, 53158, US	121.59
Zoesch John	snowplow shovels	Amzn Mktp US 2t5gh1rd1, Amzn.Com/Bill, WA, 98109, U	167.98
Zoesch John	Broadcast spreader, Safe T ladder extension	Amazon.Com Mk7ox6q81 A, Amzn.Com/Bill, WA, 98109	334.35
Zuk Jennifer	Graphic novels - 5th grade (\$105.50 pd separately)	Amazon.Com 2t2354u41, Amzn.Com/Bill, WA, 98109, US	7.99
Zuk Jennifer	Nursery rhymes - kindergarten	Amazon.Com 2t1eh3ru0, Amzn.Com/Bill, WA, 98109, US	11.69
Zuk Jennifer	Graphic novels - 5th grade	Barnes&noble.Com-Bn, 800-843-2665, NY, 11590, US	14.72
Zuk Jennifer	Family book - FES equity and inclusion lessons	Amzn Mktp US 285td3f21, Amzn.Com/Bill, WA, 98109, U	17.08
Zuk Jennifer	Tape (processing supplies) - RETURNED (waiting for refund - wrong size)	Amazon.Com 287r16go0, Amzn.Com/Bill, WA, 98109, US	17.63
Zuk Jennifer	Graphic novels - 5th grade unit	Amazon.Com 2t2bw0rc2, Amzn.Com/Bill, WA, 98109, US	18.80
Zuk Jennifer	Graphic novels - 5th grade unit	Amazon.Com 2t4ou3sf1, Amzn.Com/Bill, WA, 98109, US	18.80
Zuk Jennifer	Global Read Aloud book request - 3rd grade	Barnes&noble.Com-Bn, 800-843-2665, NY, 11590, US	22.38
Zuk Jennifer	Graphic novels - 5th grade	Amzn Mktp US 2t04448u0, Amzn.Com/Bill, WA, 98109, l	22.49
Zuk Jennifer	Books about families - 1st grade equity lesson	Amazon.Com 2t93k5042, Amzn.Com/Bill, WA, 98109, US	27.82
Zuk Jennifer	Nursery rhymes - kindergarten	Amazon.Com 2t0y22sl2, Amzn.Com/Bill, WA, 98109, US	47.71
Zuk Jennifer	Graphic novels - 5th grade	Barnes&noble.Com-Bn, 800-843-2665, NY, 11590, US	55.96
Zuk Jennifer	Graphic novels - 5th grade (\$7.99 paid separately)	Amazon.Com 2t3t78uf1, Amzn.Com/Bill, WA, 98109, US	105.50
Zuk Jennifer	Graphic novels - 5th grade	Amazon.Com 2t7084sl0, Amzn.Com/Bill, WA, 98109, US	349.38
		Total Transactions	148160.89



Oregon School District  
Financial Statements  
November 30, 2020

123 E Grove Street  
Oregon, WI 53575  
<http://www.oregonsd.org>

# Oregon School District

## Treasurer's Report

### Table of Contents

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Balance Sheet	Page 1
Budget Report:	
Revenues	Page 2
Expenditures	Page 3
Expenditure/Revenue Charts	Page 4
Additional Charts	Page 5
Fund Summary	Page 6
Investment Schedule	Page 7

The Oregon School District does not discriminate against students on the basis of sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability in its education programs or activities. [s. 118.13, Wis. Statutes, and PI 9, Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973.]

Oregon School District  
Balance Sheet  
November 2020

	10	21	27	38	39	46	49	50	73	74	80's	99
	GENERAL	DONATIONS	SPECIAL PROJECTS	NON-REF. DEBT	DEBT SERVICE	CAPITAL IMPROVEMENT TRUST	REFERENDUM DEBT 2018	FOOD SERVICE	EMPLOYEE TRUST FUNDS	OPEB LIABILITY	COMMUNITY SERVICE	COOP. PURCHASES
<b>Ending Balance 10/31/2020</b>												
Cash/Investments	6,192,274	145,318		26,281	111,394	100	2,981,722		246,486	4,764,112		
Inventory	100,977							48,529				
Taxes Receivable												
Interest Receivable												
Accounts Receivable	925							11,397				
Adv to/From Other Funds	906,218	726,392	(1,360,478)				(206,732)	(9,081)	(1,890)		(102,140)	47,710
Due From/To Other Govts												
Prepays	46							(175)				
Short Term Loan												
Payroll/Benefit Liabilities	166,109											
Self Funded Dental	(32,632)											
Accrued Payroll												
Other Liabilities	(13,075)											
Deferred Rev	(3,757)							(99,394)			(496)	
<b>Fund Balance</b>	<b>7,317,086</b>	<b>871,710</b>	<b>(1,360,478)</b>	<b>26,281</b>	<b>111,394</b>	<b>100</b>	<b>2,774,990</b>	<b>(48,724)</b>	<b>244,596</b>	<b>4,764,112</b>	<b>(102,636)</b>	<b>47,710</b>
<b>Revenues MTD</b>	154,263	2,741	421,964	2	11	0	117	138,185	(6,606)	7,056	10,010	0
<b>Expenditures MTD</b>	3,686,636	45,590	723,104	0	0	0	222,981	100,193	1,827	41,825	48,402	2,202
<b>Interfund Transfer</b>												
<b>Ending Balance 11/30/2020</b>												
Cash/Investments	2,503,648	144,320		26,284	111,405	100	2,607,637		246,505	4,764,542		
Inventory	100,977							48,529				
Taxes Receivable												
Interest Receivable												
Accounts Receivable	463							11,397				
Adv to/From Other Funds	1,144,418	684,541	(1,661,618)				(55,511)	28,736	(10,343)	(35,199)	(140,531)	45,508
Due From/To Other Govts												
Prepays	46											
Short Term Loan												
Payroll/Benefit Liabilities	119,422											
Self Funded Dental	(62,278)											
Accrued Payroll												
Other Liabilities	(14,750)											
Deferred Rev	(7,233)							(99,394)			(496)	
<b>Fund Balance</b>	<b>3,784,713</b>	<b>828,861</b>	<b>(1,661,618)</b>	<b>26,284</b>	<b>111,405</b>	<b>100</b>	<b>2,552,126</b>	<b>(10,732)</b>	<b>236,162</b>	<b>4,729,343</b>	<b>(141,027)</b>	<b>45,508</b>

# Oregon School District Revenue Report- November 2020

General Fund - 10					
	2020-2021 Original Budget	MTD Revenues	YTD Revenues	20/21 YTD % Received	19/20 YTD % Received
Property Taxes	24,039,025			0.00%	0.00%
Mobile Home/DNR Tax/Focus on Energy	130,000			0.00%	0.00%
Other Tax Aids	58,605			0.00%	0.00%
Other Local (Fees, Fines, Admission, Resale, Rentals)	234,501	16,450	64,802	27.63%	51.22%
Interest Income	35,941	190	3,323	9.25%	55.81%
Misc. Income	147,759	2,750	281,567	190.56%	35.21%
Transportation Aid	80,530			0.00%	0.00%
Library Aid	150,000			0.00%	0.00%
General State Aid	21,114,546		3,056,890	14.48%	14.60%
Per Pupil Aid	2,848,538			0.00%	0.00%
Open Enrollment	2,982,833			0.00%	0.00%
Grants & Misc Aids	723,504	134,873	191,725	26.50%	0.15%
Sale of Construction	425,000		445,923	104.92%	100.00%
<b>Total General Fund Revenues</b>	<b>52,970,781</b>	<b>154,263</b>	<b>4,044,230</b>	<b>7.63%</b>	<b>7.41%</b>
Donations/Gifts-21					
<b>Donations/Gifts</b>	<b>523,400</b>	<b>2,741</b>	<b>129,216</b>	<b>24.69%</b>	<b>53.81%</b>
Special Projects Funds - 27					
Special Education Grants	1,109,668	116,164	116,164	10.47%	20.81%
Special Education	2,319,817	305,800	308,483	13.30%	17.22%
<b>Total Special Projects Revenues</b>	<b>3,429,485</b>	<b>421,964</b>	<b>424,647</b>	<b>12.38%</b>	<b>18.06%</b>
Debt Service Funds - 30					
Non Referendum Debt-38	368,185	2	17	0.00%	0.08%
Bonded Debt Retirement - 39	6,246,469	11	391	0.01%	19.34%
<b>Total Debt Service Revenues</b>	<b>6,614,654</b>	<b>13</b>	<b>408</b>	<b>0.01%</b>	<b>18.47%</b>
Referendum Debt 2018 - 49					
<b>Referendum Debt - 49</b>	<b>477,550</b>	<b>117</b>	<b>132,633</b>	<b>27.77%</b>	<b>34.56%</b>
Food Service Fund-50					
<b>Food Service Fund-50</b>	<b>586,037</b>	<b>138,185</b>	<b>291,453</b>	<b>49.73%</b>	<b>41.66%</b>
Employee Benefit Trust Fund -70					
Health Insurance Employee Trust - 73	55,000	-6,606	-6,515	-11.85%	50.23%
Opeb Liability-74	948,000	7,056	30,470	3.21%	5.97%
<b>Total Employee Benefit Revenues</b>	<b>1,003,000</b>	<b>450</b>	<b>23,955</b>	<b>2.39%</b>	<b>8.91%</b>
Community Services Funds - 80					
Pool -Fund 80	29,330	6,471	19,193	65.44%	64.06%
Property Tax	242,154	0	0	0.00%	0.00%
Community Education Fund - Fund 82	80,000	3,539	12,703	15.88%	54.28%
Property Tax	287,525	0	0	0.00%	0.00%
Performing Arts Center -Fund 85- Prop. Tax	26,256	0	0	0.00%	0.00%
<b>Total Comm. Service Revenues</b>	<b>665,265</b>	<b>10,010</b>	<b>31,896</b>	<b>4.79%</b>	<b>14.10%</b>
Cooperative Purchases Fund - 90					
<b>Cooperative Purchases Fund - 90</b>	<b>226,389</b>		<b>64,484</b>	<b>28.48%</b>	<b>34.99%</b>
<b>Total Revenues</b>	<b>66,496,561</b>	<b>727,742</b>	<b>5,142,921</b>	<b>7.73%</b>	<b>10.66%</b>

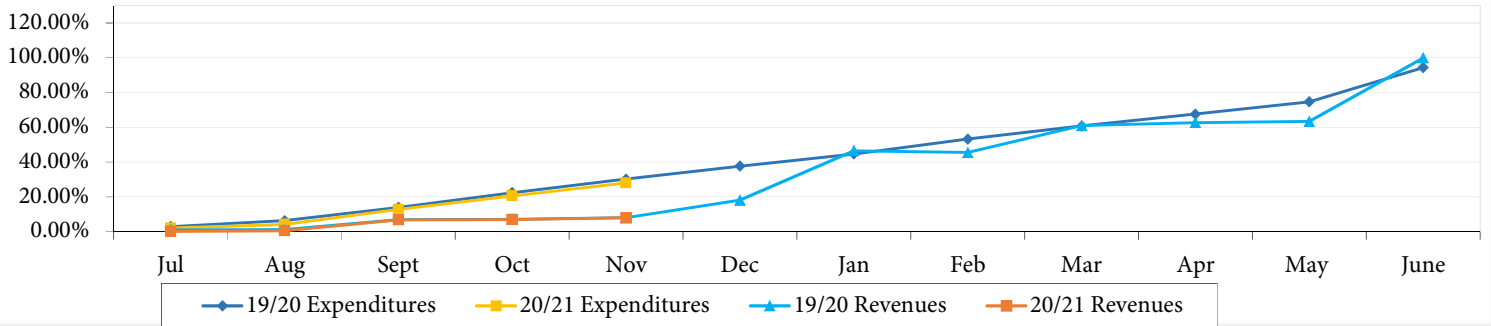


Oregon School District-Expenditure Report  
November 2020

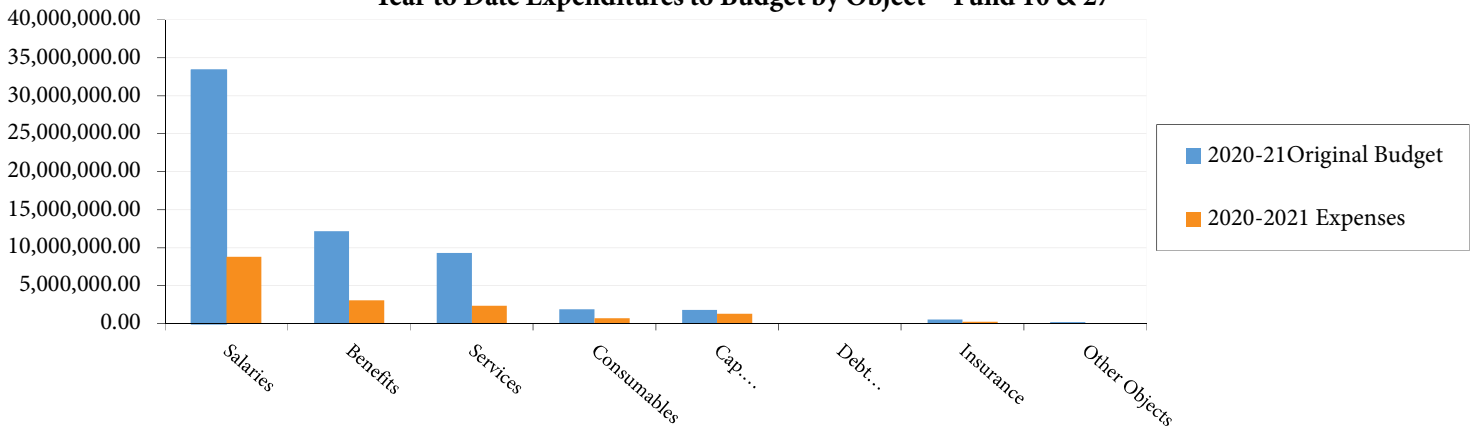
General Fund - 10					
	2020-2021 Original Budget	MTD Expended	YTD Expended	20/21 YTD % Expended	19/20 YTD % Expended
<b>Instruction</b>					
Undiff Curriculum	11,016,579	962,599	3,289,866	29.86%	33.36%
Regular Curriculum	10,181,385	794,197	2,416,236	23.73%	25.36%
Vocational Curriculum	1,889,981	110,181	753,072	39.85%	55.10%
Physical Curriculum	1,457,103	114,290	357,094	24.51%	24.50%
Co-Curricular Activity	701,863	27,116	64,739	9.22%	34.10%
Special Curriculum	1,492,873	115,490	346,151	23.19%	26.95%
<b>Total Instruction</b>	<b>26,739,785</b>	<b>2,123,873</b>	<b>7,227,158</b>	<b>27.03%</b>	<b>31.08%</b>
<b>Support Services</b>					
Pupil Services	2,235,845	191,374	612,405	27.39%	25.24%
Instructional Services	4,334,105	352,322	1,164,648	26.87%	33.59%
General Operations	699,483	33,029	275,642	39.41%	28.09%
School Bldg Operations	3,444,093	281,812	1,215,566	35.29%	36.19%
Fiscal	468,340	35,573	171,770	36.68%	40.68%
Maint/Operations	5,740,749	389,336	1,936,899	33.74%	42.06%
Transportation	2,206,320	151,791	413,362	18.74%	28.23%
Printing	9,000	0	0	0.00%	0.00%
Central Services	773,407	47,964	263,783	34.11%	38.14%
Insurance	516,975	5,719	269,503	52.13%	50.57%
Debt Service	33,109	0	25,109	75.84%	100.00%
Other Support Services	1,281,736	71,878	600,202	46.83%	56.31%
<b>Total Support Services</b>	<b>21,743,162</b>	<b>1,560,798</b>	<b>6,948,889</b>	<b>31.96%</b>	<b>36.67%</b>
Tuition/CESA/Tax Repayment	840,757	1,965	350,456	41.68%	46.91%
Open Enrollment	1,120,974	0	0	0.00%	0.00%
<b>Total General Fund Expenditures</b>	<b>50,444,678</b>	<b>3,686,636</b>	<b>14,526,503</b>	<b>28.80%</b>	<b>33.12%</b>
<b>Gifts/Donations - 21</b>					
<b>Total Donations/Gifts</b>	<b>537,800</b>	<b>45,590</b>	<b>90,141</b>	<b>16.76%</b>	<b>45.51%</b>
<b>Special Projects Funds - 27</b>					
Special Education Grants	1,109,668	70,354	204,869	18.46%	32.25%
Special Education-Regular	7,811,780	652,750	1,881,396	24.08%	26.89%
<b>Total Special Projects Expenditures</b>	<b>8,921,448</b>	<b>723,104</b>	<b>2,086,264</b>	<b>23.38%</b>	<b>27.32%</b>
<b>Debt Service Funds - 30</b>					
Non Referendum Debt-38	373,285	0	16,643	4.46%	5.79%
Bonded Debt Retirement - 39	6,304,144	0	1,514,572	24.03%	46.72%
<b>Total Debt Service Expenditures</b>	<b>6,677,429</b>	<b>0</b>	<b>1,531,214</b>	<b>22.93%</b>	<b>45.08%</b>
<b>2019 Referendum Debt Fund - 49</b>					
<b>Referendum Debt Fund - 49</b>	<b>6,663,245</b>	<b>222,981</b>	<b>4,016,201</b>	<b>60.27%</b>	<b>12.09%</b>
<b>Food Service Fund - 50</b>					
<b>Food Service Fund-50</b>	<b>586,037</b>	<b>100,193</b>	<b>302,185</b>	<b>51.56%</b>	<b>36.48%</b>
<b>Employee Benefit Trust Fund -70</b>					
Health Insurance Employee Trust - 73	80,000	1,827	3,717	4.65%	4.77%
OPEB Liability-74	700,000	41,825	208,484	29.78%	35.06%
<b>Total Employee Trust Funds</b>	<b>780,000</b>	<b>43,652</b>	<b>212,201</b>	<b>27.21%</b>	<b>31.92%</b>
<b>Community Funds - 80</b>					
Pool - Fund 80	280,722	21,600	92,200	32.84%	45.04%
Community Education Fund - Fund 82	387,523	24,956	99,419	25.65%	41.69%
Performing Arts Center - Fund 85	26,060	1,847	10,346	39.70%	42.53%
<b>Total Community Expenditures</b>	<b>694,306</b>	<b>48,402</b>	<b>201,964</b>	<b>29.09%</b>	<b>43.12%</b>
<b>Cooperative Programs - 99</b>					
<b>Cooperative Programs-99</b>	<b>226,389</b>	<b>2,202</b>	<b>18,976</b>	<b>8.38%</b>	<b>28.04%</b>
<b>Total Expenditures</b>	<b>75,531,331</b>	<b>4,872,759</b>	<b>22,985,651</b>	<b>30.43%</b>	<b>26.93%</b>



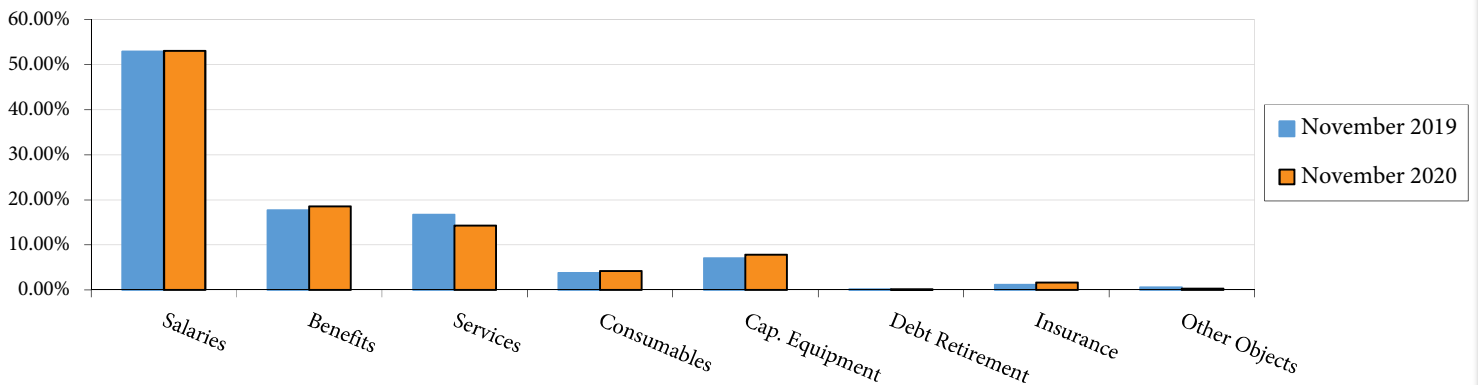
### Percentage of Revenues and Expenditures to Budget Fund 10 & 27



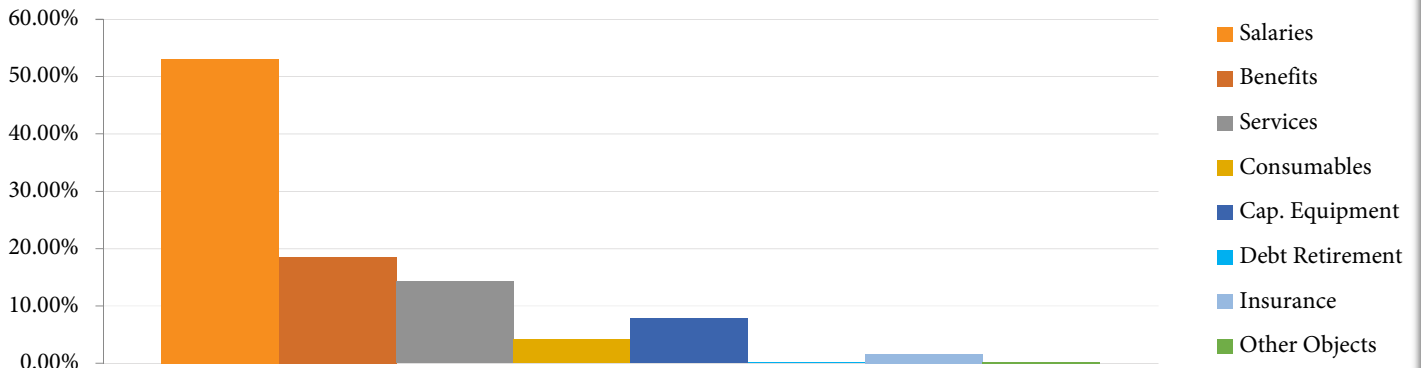
### Year to Date Expenditures to Budget by Object - Fund 10 & 27

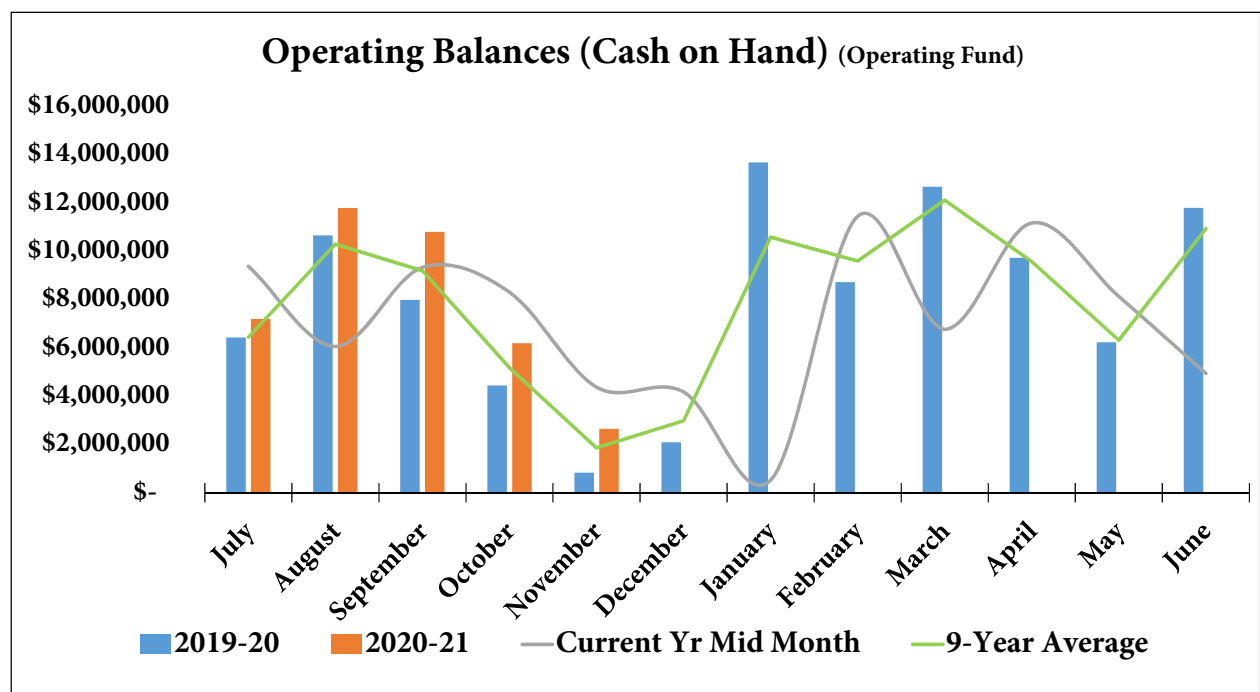
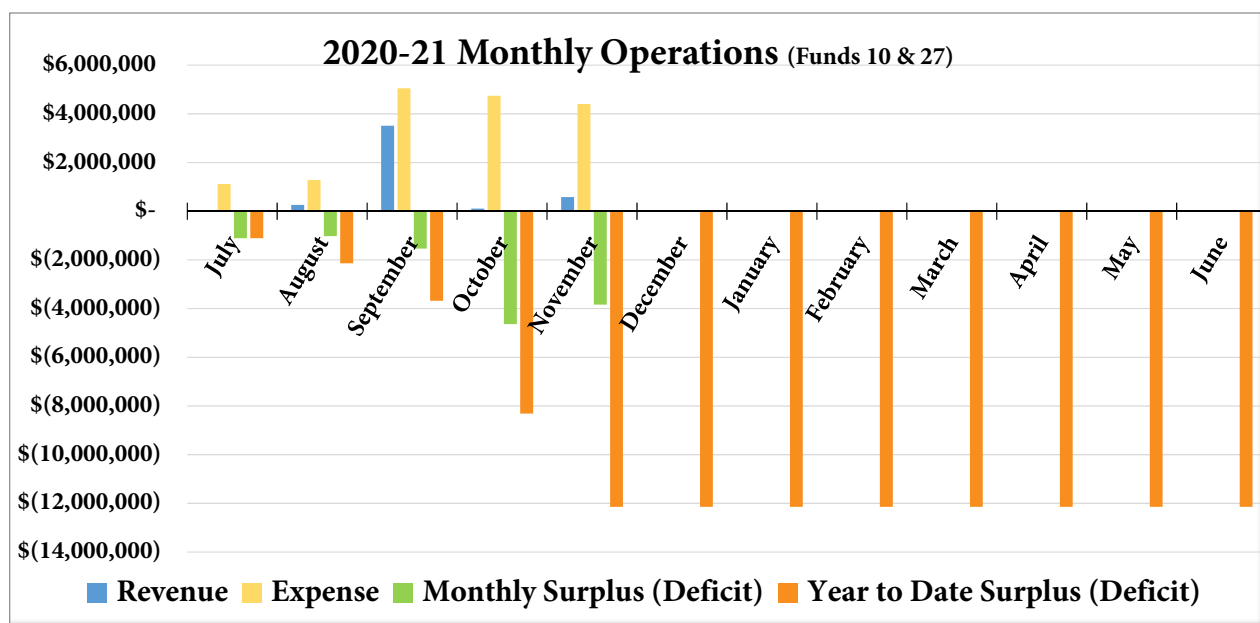
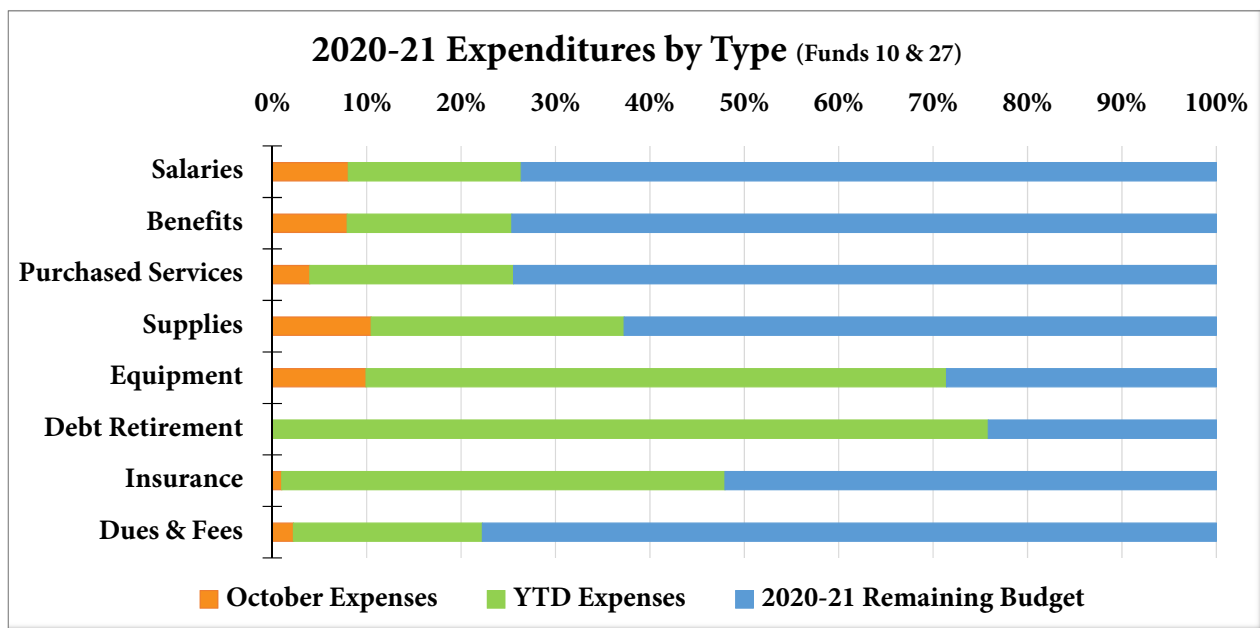


### Percentage of Expenditures by Object - Year to Date



### Percentage of Year to Date Expenditures by Object





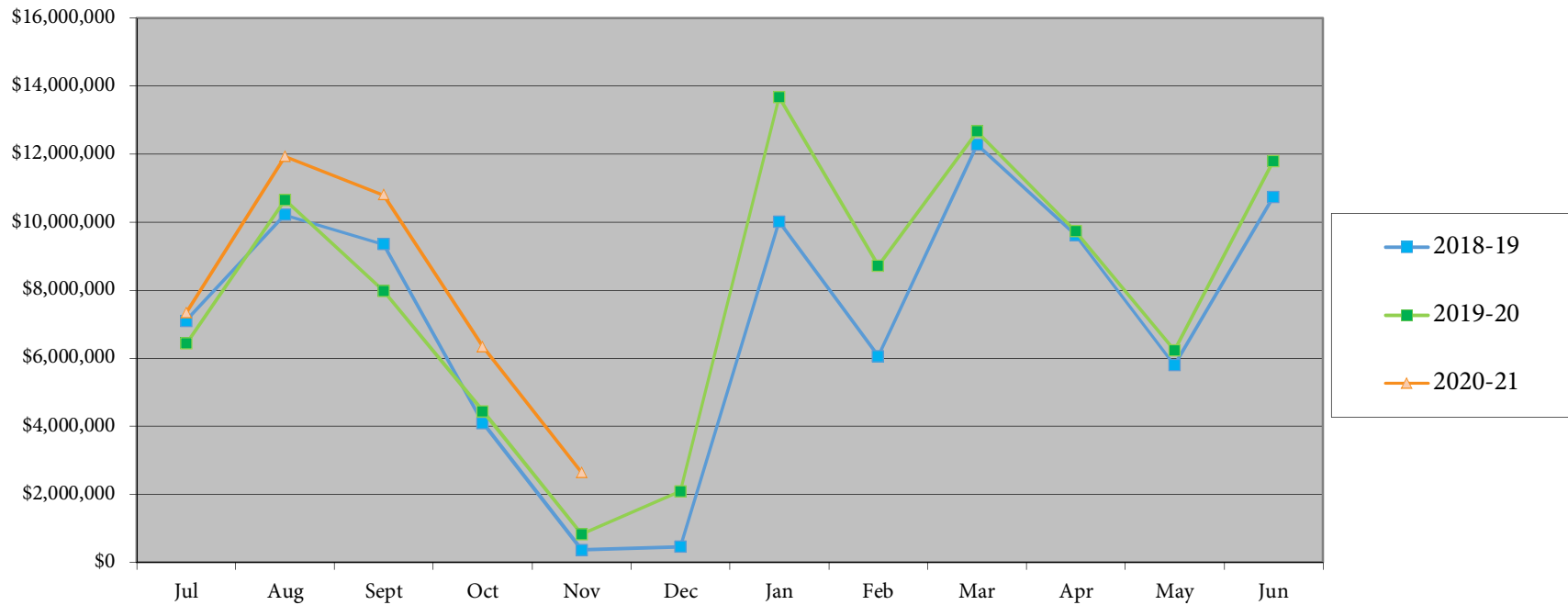
# Oregon School District Fund Summary

	Fund Balance 7/1/2020	+	FY 20/21 YTD Revenues	-	FY 20/21 YTD Expenditures	+	Transfers Sources YTD	=	Fund Balance 11/30/2020
General Fund	11,301,126		4,044,230		13,223,159				2,122,197
Assigned 19/20 Building Carryover	294,881				226,757				68,124
Assigned 19/20 Department Carryover	392,696				221,176				171,520
Assigned 19/20 Department of Instruction	132,314				132,314				0
Assigned Teacher Compensation Carryover	645,969				0				645,969
Covid	1,500,000				723,097				776,903
<b>Total Fund 10</b>	<b>14,266,986</b>		<b>4,044,230</b>		<b>14,526,503</b>				<b>3,784,713</b>
<b>Donations/Gifts (Fund 21)</b>	<b>789,786</b>		<b>129,216</b>		<b>90,141</b>				<b>828,861</b>
Special Education Grants	0		116,164		204,869				-88,705
Special Education	0		308,483		1,881,396				-1,572,913
<b>Total Fund 27</b>	<b>0</b>		<b>424,647</b>		<b>2,086,264</b>				<b>-1,661,618</b>
<b>Non Referendum Debt (Fund 38)</b>	<b>42,909</b>		<b>17</b>		<b>16,643</b>				<b>26,284</b>
<b>Debt Service (Fund 39)</b>	<b>1,625,586</b>		<b>391</b>		<b>1,514,572</b>				<b>111,405</b>
<b>Long Term Capital Improvement Trust (Fund 46)</b>	<b>100</b>		<b>0</b>		<b>0</b>				<b>100</b>
<b>Referendum Bonds 2018 (Fund 49)</b>	<b>6,435,695</b>		<b>132,633</b>		<b>4,016,201</b>				<b>2,552,126</b>
<b>Food Service (Fund 50)</b>	<b>0</b>		<b>291,453</b>		<b>302,185</b>				<b>-10,732</b>
Employee Trust Fund (Fund 73)	246,395		(6,515)		3,717				236,162
Opeb Liability (Fund 74)	4,907,356		30,470		208,484				4,729,343
<b>Total Fund 70</b>	<b>5,153,751</b>		<b>23,955</b>		<b>212,201</b>				<b>4,965,505</b>
Pool (Fund 80)	9,238		19,193		92,200				-63,768
Community Education (Fund 82)	19,998		12,703		99,419				-66,717
Performing Arts Center (Fund 85)	-196		0		10,346				-10,542
<b>Total Fund 80 , 82, and 85</b>	<b>29,041</b>		<b>31,896</b>		<b>201,964</b>				<b>-141,027</b>
<b>Cooperative Purchases (Fund 99)</b>	<b>0</b>		<b>64,484</b>		<b>18,976</b>				<b>45,508</b>

Oregon School District  
Investment Schedule  
November 2020

Bank Placement	Rate	Fund 10,20's,					
		50, 80's, 99	Fund 38	Fund 39	Fund 49	Fund 73	Fund 74
WISC Cash Management	0.02%	694,497.49	0.01	3.59		22,028.64	13,121.95
WISC Investment Series	0.05%	1,625,307.15	5,283.21	6,966.58	2,607,637.40	63,157.99	841,073.88
State Investment Pool	0.12%	31,803.35	21,000.34	104,434.45		161,318.52	3,910,345.97
CD's	.4-.75%	144,319.95					
Oregon Community Bank	0.10%	152,040.06					
<b>Total</b>		<b>2,647,968.00</b>	<b>26,283.56</b>	<b>111,404.62</b>	<b>2,607,637.40</b>	<b>246,505.15</b>	<b>4,764,541.80</b>

Month End Cash Balances (Fund 10, 50, 80's, 99)



### 12-14-2020 Board Donations

Donation Date	Donor Name	Donation	Purpose of Donation
11/25/2020	Ryan Kersten & Fatima Siles: All-Star Sports and More, LLC	Hand Sanitizer	64 32-ounce bottles of hand sanitizer for FES
12/2/2020	Bob and Leitha Schenkenberg	\$75.00	Oregon Pool
12/11/2020	Oregon Hometown Pharmacy, LLC	\$653.48	Extra student masks and raised garden beds at FES
12/11/2020	Anonymous	\$250.00	In honor of the OMS Special Ed Staff - to be used by the special ed department of OMS

## **Oregon School District Educator Compensation Plan**

**TENTATIVE AGREEMENT 11/24/2020**

**2020-21**

### **Green Level – Steps 1 - 5**

**BA / MA or National Board Certification**

**45,000 / \$49,000**

In order to move through the steps and advance to the next level:

- Licensed educator
- Completion of an approved professional learning plan and successful completion of professional development sequences
- Proficient in performance as assessed by building administration

### **Orange Level - Steps 6 - 10**

**\$52,000 / \$56,000**

In order to move through the steps and advance to the next level:

- Licensed professional educator
- Completion of minimum 5 years of full-time service
- Development of an approved professional learning plan and successful completion of professional development sequences
- Proficient in performance as assessed by building administration
- Serve in a building or district leadership role as assigned by administration

### **Blue Level - Step 11+**

**\$64,000 / \$68,000**

In order to move through the steps:

- Completion of minimum of ten years of full-time service
- Licensed professional educator
- Completion of an approved professional learning plan and successful completion of professional development sequences
- Proficient in performance as assessed by building administration
- Serve in a building or district leadership role as assigned by administration

After the completion of additional years of active full-time service, if the blue level is not increased, educators shall receive a \$1000 stipend provided they meet the following:

- Licensed professional educator
- Completion of an approved professional learning plan and successful completion of professional development sequences
- Proficient in performance as assessed by building administration
- Serve in a building or district leadership role as assigned by administration

\*\*\*\*

**Purple Level - Lead Educator**

**\$71,000 / \$75,000**

- Same criteria as others
- The positions are by application only subject to the factors below:
  - Extended contract
  - Release time for mentorship activities
  - Market factors
  - Exceptional performance/abilities

Note: Those who are above the blue level and off the schedule would receive a one-time stipend of 2% as supplemental pay.

**Evaluation Component**

- During the first two years of active employment, educators shall be on probation.
- The expectation is that all educators after 5 years of service will be “proficient,” which is a high standard.
- This will be assessed by building administrators through the current evaluation process which will include a review of each educator’s:
  - Danielson scores;
  - Professional development sequence; and
  - Professional learning plan.
- The assessment will not be tied to any specific test score or evaluation component, but will be individualized to each educator and circumstances related to that educator.

If an administrator does not believe an educator is at proficiency level, that educator will be placed on a performance improvement plan. An educator on a performance improvement plan shall not be eligible for a salary increase. If the educator does not satisfactorily complete the plan, the educator will be subject to non-renewal.

## OREGON SCHOOL DISTRICT

  X   Action  
      Discussion  
      Information

TO: Board of Education  
FROM: Dr. Leslie Bergstrom Superintendent  
DATE: December 14, 2020

### **AGENDA ITEM: C2 Acceptance of Audit Report for 2019-20 & 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 2019-2020 fiscal year ending June 30<sup>th</sup>, 2020.

Some of the financial highlights for 2019-2020 school year are below:

The District's overall financial position, as reflected in total net position, increased by \$3,427,579.

Total District revenues were \$63,025,398 including \$29,058,242 of property and \$26,396,860 of federal and state aid. District expenditures in relation to net position totaled \$59,597,033 including \$29,877,650 for direct instruction.

The following events took place during fiscal 2019-2020:

- At the end of the current fiscal year, fund balance for the general fund was approximately \$14.3 million. \$2,965,860 of that amount was assigned for subsequent year expenditures. The fund balance of Total Governmental Funds was approximately \$23.2 million. The breakdown of the \$23.2 million is as follows:
  - \$14.3 General Fund
  - \$1.7 Debt Service
  - \$6.4 Capital Projects
  - \$0.8 Other Non-Major Governmental Funds
- The District received \$218,795 more in State Equalization Aid than in 2018-2019.
- The 2019 tax levy increased from the prior year by 4.5% from a total levy of \$27,805,029 to \$29,058,509.
- The District's three-year average per pupil membership increased by 41. Due to this increase, the District received approximately \$455,603 in revenue limit authority.
- The State provided a \$175 increase per member in the revenue limit formula for the 2019-2020 school year.
- The District received \$742 in per pupil state categorical aid. There was no increase to this allocation for the 2019-20 school year.
- The District continued to allocate funds for Other Postemployment Benefits (OPEB) during the 2019-2020 fiscal year. The District's 2019-20 contribution was \$898,248. The District's expenses included \$495,789 for employee health benefits and \$185,127 for the implicit rate subsidy.



## **Fund Balance Report**

Board Policy 611.04 requires a fund balance report each year. A quick review of the audited figures includes a increase in the General Fund of \$1,544,940 for a total of \$14,266,986. This amount includes \$2,957,042 in carry over funds unspent during the 2019-20 school year..

The following is a summary of our Fund 10 Balance:

<b>Function</b>	<b>Long Description</b>	<b>6/30/2019</b>	<b>6/30/2020</b>
935100	Non Spendable FB	631,651	543,447
936110	Restricted for Self Insurance	314,312	443,487
938900	Assigned Fund Balance	1,441,529	2,957,042
939900	Unassigned Fund Balance	10,334,554	10,323,010
<b>Total Fund Balance</b>		<b>12,722,046</b>	<b>14,266,986</b>

The “Non Spendable” fund balance consists of a construction lot, the 2019-20 home construction house which sold in September and \$26,446 in prepaid expenses.

This is the ninth year we have a “Restricted” component to our General Fund Balance which totals \$443,487. \$434,669 of this amount is related to the District’s Self-Funded Dental plan. In the 2019-2020 school year the restricted fund balance increased for dental insurance by \$120,356. This amount represents the difference in premiums and claims paid. There will not be an increase in the dental premiums for the 2020-21 school year. However, we did increase the maximum benefit from \$2,000 to \$3,000 per person for the 2020-21 school year only. 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. The Restricted fund balance is for future dental claims. The remaining balance of \$8,818 is Common School Funds received in 2019-20, but remained unspent. These funds will be spent in the libraries in the 2020-21 school year.

The “Assigned” fund balance is composed of three allocations. Assigned funds from unspent 2019-2020 school and departmental budgets represent the first allocation. These funds are usually referred to as “carry over” funds. We carry these allocations forward into the 2020-21 school year for future expenditures. The school and departments carry over funds accounted for \$811,073 of the assigned fund balance. The second allocation of \$1,500,000 is also mostly unspent funds from the 2019-20 school year and was brought forward to fund expenditures related to COVID. The third amount of \$645,969 is related to the \$1.5 referendum override to implement a new salary schedule. The carry over funds assigned to the compensation system will be used to address future short duration goals such as providing one time payments to educators grandfathered outside of the current structure. The total of all these “assigned” amounts on June 30<sup>th</sup>, 2020 was \$2,957,042. This amount will be expensed in future school years.

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 2019-20 expenses. The second calculation will be just the General Fund Unassigned Fund Balance to the general fund 2019-20 expenses.

**Using Board Policy 6.11.04's formula for 2019-20, the calculations are as follows:**

General Fund Expenses of \$43,603,602 plus Net Transfers Out of \$5,179,544 = \$48,783,146

Total General Fund Expenses = \$48,783,146 divided into \$14,266,986 (total fund balance) = **29.25%** (2.88% increase)

Total General Fund Expenses = \$48,783,146 divided into \$10,323,010 (unassigned fund balance) = **21.16%** (.26 % decrease)

In 2019-20 our total fund balance percentage to expenditures increased while our unassigned fund balances to expenditures percentage decreased. It was budgeted that fund balance would decrease by \$1,441,529, instead it increased by \$1,544,940. This increase will be spent in the 2020-21 school year. The district's unassigned fund balance decreased by \$11,544 for the 2019-20 school year..

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 does 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**

<b>School Year</b>	<b>Percentage of Fund 10 Fund Balance to Expenditures</b>	<b>Percentage of Fund 10 Unassigned Fund Balance to Expenditures</b>
<b>2009-2010</b>	26.00%	23.81%
<b>2010-2011</b>	26.35%	24.85%
<b>2011-2012</b>	29.99%	27.42%
<b>2012-2013</b>	27.08%	22.45%
<b>2013-2014</b>	26.65%	23.87%
<b>2014-2015</b>	28.86%	25.62%
<b>2015-2016</b>	26.93%	24.46%
<b>2016-2017</b>	26.84%	21.72%
<b>2017-2018</b>	27.77%	21.25%
<b>2018-2019</b>	26.37%	21.42%
<b>2019-2020</b>	29.25%	21.16%

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.

**SUMMARY AND RECOMMENDATION:**

It is recommended that the Board of Education receive the June 30<sup>th</sup>, 2020 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: C2

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

**Year Ended June 30, 2020**

**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, 2020**

Index

	<u>Page</u>
Audit Matters Requiring Communication to the Governing Body.....	1 – 4
Additional Comments.....	5
Concluding Remarks .....	6



## **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, 2020. 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 January 10, 2020. 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. 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 implemented accounting policies and financial statement presentation changes by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, Fiduciary Activities, effective July 1, 2019. 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.

#### 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, 2019, measured on June 30, 2019, and then reported as of June 30, 2020.

#### Compensated Absences

Management's estimate of the vested sick and vacation leave is based on the probability of employees meeting the requirement to be paid for sick and vacation leave at the time of retirement.

#### WRS Pension Liability 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, 2020, but were not paid by the District as of that date. These estimates are computed by the plan administrator.

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. There were no such misstatements during the audit.

#### 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 November 18, 2020.



### 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, 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 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.  
November 18, 2020

## ADDITIONAL COMMENTS

### Leases

The Governmental Accounting Standards Board issued Statement No. 87 (GASB 87), Leases. GASB 87 will significantly change the criteria and conditions for classifying leases. It includes guidance for both lessees and lessors and must be implemented for the year ended June 30, 2022.

GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time. Examples of nonfinancial assets most commonly include buildings, land, vehicles, and equipment. New lease accounting will include any contracts that meet the GASB 87 definition of a lease, even if the contracts do not identify the agreements as leases. Applicable leases may include office equipment and buses.

GASB 87 requires similar reporting of all leases entered into by the governmental unit. A lessee is required to recognize an asset and lease liability on the statement of net position. With each year of the lease, amortization and interest expense will be allocated to the statement of activities until the lease term is complete.

Leases that meet a "short-term" criteria will continue to be reported as expenses/expenditures by lessees based on the required payments in the lease contract. Short-term leases are defined as contracts with a maximum possible term of 12 months or less.

A listing of all contracts for consideration of meeting the definition of a lease needs to be started and continuously updated. The listing should include key terms of the contracts, including:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any (portion of contract for services, not control of the assets, are expensed)
- Dollar amount of lease

We will continue requesting potential contracts that meet the definition of a lease and are available to assist with initial and annual journal entries related to implementation of this new standard.

## **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.

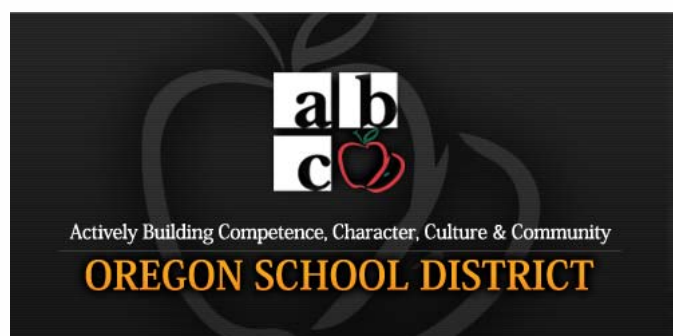
The comments in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the District. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The District's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

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

**Oregon School District**  
**For the Year Ended June 30, 2020**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 9001</b>			
CLIENT ENTRY: To reclass softball camp revenues from Fund 82 to Fund 21			
21A000 000 711000 000 000000	Gifts/Donations/Cash	4,680.00	
21Q000 000 933200 000 000000	Gifts/Donations/FYTD Revenue	4,680.00	
82Q000 000 938900 000 000000	Comm Svc - Community Ed/Assigned Fund Balance	4,680.00	
82R800 272 377000 000 610596	Comm Svc - Community Ed/District/Community Service Fees/Community Education	4,680.00	
21Q000 000 936900 000 000000	Gifts/Donations/Restricted Fund Balance		4,680.00
21R410 291 160000 000 411360	Gifts/Donations/Oregon High School/Gifts/Co-Curricular		4,680.00
82A000 000 711000 000 000000	Comm Svc - Community Ed/Cash		4,680.00
82Q000 000 933200 000 000000	Comm Svc - Community Ed/FYTD Revenue		4,680.00
<b>Total</b>		<b>18,720.00</b>	<b>18,720.00</b>
<b>Adjusting Journal Entries JE # 9002</b>			
CLIENT ENTRY: To record receivable for June SBS Medicaid payment to agree to DHS payment schedule			
10A000 000 711000 000 000000	General Fund/Cash	8,300.76	
10Q000 000 933100 000 000000	General Fund/FYTD Expenditures	8,300.76	
27A000 000 715500 000 000000	Special Education/Due From State	8,300.76	
27R800 110 411000 000 520000	Special Education/District/Transfer from General Fund/Interfund Transfers	8,300.76	
10E800 827 411000 000 532545	General Fund/District/Transfer to Special Education/Interfund Transfers		8,300.76
10Q000 000 938900 000 000000	General Fund/Assigned Fund Balance		2,615.78
10Q000 000 939900 000 000000	General Fund/Unassigned Fund Balance		5,684.98
27A000 000 711000 000 000000	Special Education/Cash		8,300.76
27R800 780 500000 000 520000	Special Education/District/Fed Aid rec State Ag. Not DPI/District Wide (Only W/ Revenue)		8,300.76
<b>Total</b>		<b>33,203.04</b>	<b>33,203.04</b>



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

**For the Year Ended June 30, 2020**

**OREGON SCHOOL DISTRICT**

**Table of Contents**

**For the Year Ended June 30, 2020**

---

	Page
INDEPENDENT AUDITOR’S REPORT .....	i-iii
MANAGEMENT’S DISCUSSION AND ANALYSIS .....	iv-xiii
FINANCIAL STATEMENTS:	
Statement of Net Position – Governmental Activities.....	1-2
Statement of Activities – Governmental Activities.....	3
Balance Sheet – Governmental Funds.....	4
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	7
Statement of Net Position – Fiduciary Fund .....	8
Statement of Changes in Net Position – Fiduciary Fund.....	9
Notes to Financial Statements .....	10-40
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule for the General Fund – Budget and Actual .....	41
Budgetary Comparison Schedule for the Special Education Fund – Budget and Actual.....	42
Reconciliation of Differences between Budgetary Inflow and Outflows and GAAP Revenues and Expenditures .....	43
District Net OPEB Liability Schedules .....	44-45
District Supplemental Pension Plan Schedules as of the Measurement Date.....	46
Wisconsin Retirement System Schedules .....	47
Notes to Required Supplementary Information.....	48-49
OTHER SUPPLEMENTAL INFORMATION:	
Combining Balance Sheet – Non-Major Governmental Funds.....	50
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Governmental Funds .....	51





## INDEPENDENT AUDITOR'S REPORT

To the School Board  
Oregon School District  
Oregon, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying 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, 2020, 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.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above 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, 2020, 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.

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, effective July 1, 2019, the Oregon School District adopted the provisions of GASB Statement No. 84, Fiduciary Activities. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***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, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Oregon School District's basic financial statements. The financial information listed in the table of contents as other supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplemental information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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 other supplemental information 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 will also issue a report on our consideration of the Oregon School District's internal control over financial reporting and 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.  
November 18, 2020

**OREGON SCHOOL DISTRICT**  
Oregon, Wisconsin

**Management Discussion & Analysis**  
June 30, 2020

The discussion and analysis of the Oregon School District's 2019-2020 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 \$3,427,579.

Total District revenues were \$63,025,398 including \$29,058,242 of property and \$26,396,860 of federal and state aid. Total District expenditures were \$59,597,033 including \$29,877,650 for direct instruction.

The following events took place during fiscal 2019-2020:

- At the end of the current fiscal year, fund balance for the general fund was approximately \$14.3 million. \$2,965,860 of that amount was assigned for subsequent year expenditures. The fund balance of Total Governmental Funds was approximately \$23.2 million. The breakdown of the \$23.2 million is as follows:

\$14.3 General Fund  
\$1.7 Debt Service  
\$6.4 Capital Projects  
\$0.8 Other Non-Major Governmental Funds

- The District received \$218,795 more in State Equalization Aid than in 2018-2019.
- The 2019 tax levy increased from the prior year by 4.5% from a total levy of \$27,805,029 to \$29,058,509.
- The District's three-year average per pupil membership increased by 42. Due to this increase, the District received approximately \$455,603 revenue limit authority.
- The State provided a \$175 increase per member in the revenue limit formula for the 2019-2020 school year.
- The District received \$742 in per pupil state categorical aid. There was no increase to this allocation for the 2019-20 school year.
- The District continued to allocate funds for Other Postemployment Benefits (OPEB) during the 2019-2020 fiscal year. The District's 2019-20 contribution was \$898,248. The District's expenses included \$495,789 for employee health benefits and \$185,127 for the implicit rate subsidy.

**OREGON SCHOOL DISTRICT**  
Oregon, Wisconsin

**Management Discussion & Analysis**  
June 30, 2020

All projects were completed in the 2019-20 school year to expend and close out the proceeds from the November 2014 issue of \$54,600,000 of general obligation refunding bonds. These bonds were for the purpose of paying for cost of building and improvement programs consisting of the construction of additions to and renovation and improvement of Oregon High School, Oregon Middle School, Brooklyn Elementary; renovation and improvement of Prairie View Elementary School and Netherwood Knoll School; acquisition and installation of technology improvements; roof replacements at District buildings; HVAC upgrades at the swimming pool; and construction of storm water improvements and other site improvements on the JC Park East property.

In November of 2018 the District's constituents approved a \$44.9 million referendum to building a new elementary school. Forest Edge Elementary School will be opening for the 2020-21 school year.

**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, 2020

**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"> <li>• Student and other organizations that have funds on deposit with the district are reported here.</li> <li>• Other Postemployment Benefits.</li> </ul>
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures and Changes in Fund Balance</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position.</li> <li>• Statement of Changes in Fiduciary Net Position.</li> </ul>
Basis of accounting and measurement focus	Accrual accounting  Economic resources focus	Modified accrual accounting  Current financial resources focus	Accrual accounting  Economic resources focus
Type of asset and liability information	All assets and liabilities; both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter.  No capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, short-term and long-term  These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year  Expenditures when goods or services have been received and the related liability are due and payable	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, 2020

**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, 2020

**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, 2020 and 2019.

<b>Table 1</b>		
<b>Condensed Statement of Net Position</b>		
	<b>2020</b>	<b>2019</b>
<b>Assets</b>		
Current and other assets	\$34,427,155	\$ 63,017,867
Capital assets	127,687,840	97,362,866
Restricted assets	5,729,008	-
Total assets	167,844,003	160,380,733
<b>Deferred Outflows of Resources</b>	14,237,437	17,626,913
<b>Liabilities</b>		
Long-term liabilities	89,100,524	92,884,069
Other liabilities	19,665,279	23,906,764
Total liabilities	108,765,803	116,790,833
<b>Deferred Inflows of Resources</b>	18,396,431	9,725,186
<b>Net Position</b>		
Net investment in capital assets	43,763,629	39,449,323
Restricted	2,930,908	5,637,541
Unrestricted	8,224,669	6,404,763
Total Net Position	\$54,919,206	\$ 51,491,627

**OREGON SCHOOL DISTRICT**  
Oregon, Wisconsin

**Management Discussion & Analysis**  
June 30, 2020

**Financial Analysis of the District as a Whole (Continued)**

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

<b>Table 2</b>		
<b>Change in Net Position from Operating Results</b>		
	<b>2020</b>	<b>2019</b>
<b>Revenues</b>		
Program revenues:		
Charges for service	\$ 2,052,365	\$ 2,429,897
Operating grants and contributions	4,759,606	4,501,960
General revenues		
Property and other taxes	29,058,242	27,836,437
State formula aid	20,660,762	20,441,967
Other	6,493,637	5,741,012
Total Revenues	<u>63,024,612</u>	<u>60,951,273</u>
<b>Expenses</b>		
Instruction	29,877,650	31,046,693
Pupil & instructional services	7,428,292	7,331,079
Administration & finance	4,313,307	4,390,555
Maintenance & operations	4,155,294	4,220,107
Transportation	2,211,269	2,296,359
Food service	1,481,938	1,568,150
Interest on debt	2,976,901	2,336,249
Other	7,152,382	7,289,382
Total Expenses	<u>59,597,033</u>	<u>60,478,574</u>
<b>Increase (decrease) in net position</b>	3,427,579	472,699
Net Position - July 1, restated	<u>51,491,627</u>	<u>50,850,290</u>
Restatement - Implementation of GASB		
Statement No. 84	-	168,638
Net Position - June 30	<u>\$ 54,919,206</u>	<u>\$ 51,491,627</u>

**OREGON SCHOOL DISTRICT**  
Oregon, Wisconsin

**Management Discussion & Analysis**  
June 30, 2020

**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:

<b>Year Ending</b>	<b>Property Tax</b>	<b>State Aid</b>	<b>Services</b>	<b>Op. Grants</b>	<b>Cap. Grants</b>	<b>Other</b>
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%
2013	46.5%	37.6%	4.6%	8.1%	0%	3.2%
2012	47.8%	37.9%	4.0%	8.2%	0%	2.1%
2011	44.3%	39.8%	5.4%	9.8%	0%	0.7%

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**

	<b>Net Cost of Services 2020</b>	<b>Percent of Services 2020</b>	<b>Net Cost of Services 2019</b>	<b>Percent of Services 2019</b>
<b>Expenses</b>				
Instruction	\$ 25,677,768	48.6%	\$ 26,923,453	50.3%
Pupil & instructional services	6,665,646	12.6%	6,722,236	12.6%
Administration & finance	4,309,327	8.2%	4,377,348	8.2%
Maintenance & operations	3,997,194	7.6%	4,110,064	7.7%
Transportation	2,123,772	4.0%	2,211,013	4.1%
Interest on debt	2,976,901	5.6%	2,336,249	4.4%
Other	7,034,454	13.3%	6,866,669	12.8%
Total Expenses	<u>\$ 52,785,062</u>	<u>100%</u>	<u>\$ 53,547,032</u>	<u>100%</u>

The cost of all governmental activities this year was \$59,597,033. Individuals who directly participated or benefited from a program offering paid for \$2,052,365 of costs. Federal and state governments subsidized certain programs with grants and contributions of \$4,759,606. The net cost of governmental activities \$52,785,062 was financed by general revenues of the District including \$29,058,242 in property taxes, \$20,660,762 in state formula aid, and \$6,493,637 in other.

**OREGON SCHOOL DISTRICT**  
Oregon, Wisconsin

**Management Discussion & Analysis**  
June 30, 2020

**Financial Aspects of the District's Funds**

- The general fund had a total increase in fund balance of \$1,544,940 and as of June 30, 2020 has a balance of \$14,266,986. The unassigned fund balance decreased by \$11,544. Assigned fund balance increased by \$1,515,514. Fund balance restricted for dental insurance increased by \$120,357. Restricted fund balance also includes a common school fund carry-over of \$8,818. Non-spendable fund balance decreased by \$88,204. The majority of the non-spendable balance consists of the 2019-20 home construction class project, which sold in September 2020, and three lots for future home construction projects.
- The debt service fund (fund 38 & 39) had a decrease to fund balance of \$2,620,090 and as of June 30, 2020 has a balance of \$1,668,495.
- The capital projects fund had a decrease to fund balance of \$31,907,566 and as of June 30, 2020 has a balance of \$6,435,795.
- The OPEB (Other Postemployment Benefits) Liability fund balance increased by \$324,046 and as of June 30, 2020 has a balance of \$4,907,356.
- The Employee Trust fund, which holds employee benefits balances specific to individual retirees, decreased by \$7,281 and as of June 30, 2020 has a balance of \$246,395. 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. The District modified its original budget in 2019-20 to reflect:

- The General Fund and Special Education Fund, combined, expenditure and revenue budget saw a decrease of \$385,502. In revenues the District received an additional grant and Common School Aid, but reduced the budget associated with the sale of the construction house. The construction house sold in September 2020.
- All other funds were unchanged and remained at the original budget.

**OREGON SCHOOL DISTRICT**  
Oregon, Wisconsin

**Management Discussion & Analysis**  
June 30, 2020

**Capital Assets**

At the end of fiscal year 2020, the District had invested \$174,932,992 in capital assets; including buildings, sites and equipment (see Table 4). Total accumulated depreciation on assets was \$47,245,152. Asset acquisitions for governmental activities totaled \$33,959,730 and disposals totaled \$1,151,577. The District recognized depreciation expense of \$3,633,970 for the year. (Detailed information about capital assets can be found in Note 4 to the financial statements.)

**Table 4**  
**Capital Assets**  
**(Net of depreciation)**

	<u>2020</u>	<u>2019</u>
Land	\$ 4,590,909	\$ 4,590,909
Buildings	122,117,663	121,446,866
Furniture & equipment	9,791,883	10,110,500
Land improvements	2,494,871	2,381,156
Construction in progress	35,937,666	3,595,408
Accumulated depreciation	<u>(47,245,152)</u>	<u>(44,761,973)</u>
Net capital assets	<u><u>\$ 127,687,840</u></u>	<u><u>\$97,362,866</u></u>

**Long-term Liabilities**

At year-end the District had \$92,740,633 in general obligation bonds and other long-term debt outstanding. Payments were made for a total of \$5,995,000 to general obligations debt. A total of \$6,222,210 was retired on all long-term liabilities. Detailed information about the District's long-term liabilities is presented in Note 5 to the financial statements.

**Table 5**  
**Outstanding Long-term Obligations**

	<u>2020</u>	<u>2019</u>
General Obligation Bonds	\$ 88,180,000	\$ 94,175,000
Compensated Absences	1,339,900	1,281,235
Capital Lease	50,220	75,329
Premium (Discount) on Debt	<u>3,170,513</u>	<u>3,372,614</u>
Net Long Term Liabilities	<u><u>\$ 92,740,633</u></u>	<u><u>\$ 98,904,178</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, 2020

**Factors Bearing on the District's Future**

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

- In 2016-17 the District established a Growth and Student Enrollment Task Force to study residential growth and its impact on student enrollment within our district. The Task Force worked with a Madison based regional planning firm (MDRoffers Consulting). MDRoffers Consulting projects an increase of 1,923 students by the year 2030. This anticipated growth requires us to evaluate our facility needs in the years ahead. At this time, we have not seen the growth projected in the study but the infrastructure of a major development that was delayed is now in place. We expect to see more student growth in the near future.
- The Covid19 pandemic has caused many disruptions for the school environment. Students have the ability to open enroll at neighboring schools. Some neighboring districts are providing instruction in person; whereas, in Dane County this currently is not recommended. Other students have chosen to homeschool. Since revenue is derived based on enrollment this will have a negative impact for the district for the next year. We do believe that as the pandemic's impacts are abated by the multiple vaccines being developed, that the students Oregon School District lost to these other educational options will return.
- In November of 2018 the District's constitutes approved a \$44.9 million referendum to building a new elementary school and land for addition Oregon School District facilities. Forest Edge Elementary School will open in the fall of 2020.
- The state's revenue limit formula restricts growth in state general aid and property taxes, which accounts for a majority of the District's operating revenues. The District is allowed to increase its revenue limit based on a per pupil adjustment determined by State Law utilizing average student enrollment over a three-year period. Covid19 has restricted the states revenues which may in return impact the per pupil increase to the revenue limit.
- The District was unable to provide summer school programming in the summer of 2020 due to Covid19. Summer school enrollment is included in three-year average used for the revenue limit formula. Our summer school FTE decreased by 39. This will reduce our three-year average for the next three years.
- In November 2016 the District passed a referendum to override the revenue limit in order to implement a new teacher compensation plan. Implementation of this plan was completed during the 2018-19 fiscal year. The community has been very supportive of the Oregon School District approving two recurring referendums and a capital project referendum over the last three and a half years. It is predicted that there will be a teacher shortage in the future. The new compensation plan should help attract and retain teachers. This new compensation system should help distinguish the Oregon School District as an attractive district for prospective employees.

**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, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets:	
Cash and Investments	\$ 11,945,593
Restricted Cash and Investments	13,280,181
Receivables:	
Taxes	7,662,391
Accounts	53,582
Other	17,262
Due from Other Governments	876,170
Prepays	26,446
Inventories	48,529
Other Assets	517,001
Total Current Assets	<u>34,427,155</u>
Noncurrent Assets:	
Capital Assets:	
Land and Construction in Progress	40,528,575
Capital Assets Being Depreciated	134,404,417
Less: Accumulated Depreciation	(47,245,152)
Net Capital Assets	<u>127,687,840</u>
Total Noncurrent Assets	<u>127,687,840</u>
Restricted Assets:	
Net Pension Asset	<u>5,729,008</u>
Total Restricted Assets	<u>5,729,008</u>
Total Assets	<u>167,844,003</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Pension Outflows	12,364,329
Deferred Supplemental Pension Outflows	50,162
Deferred OPEB Outflows	1,822,946
Total Deferred Outflows of Resources	<u>14,237,437</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 182,081,440</u>

See accompanying notes to the financial statements.



**Oregon School District  
Oregon, Wisconsin**

**Statement of Net Position  
June 30, 2020**

	<b>Governmental Activities</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	\$ 5,766,148
Accrued Liabilities:	
Payroll and Related Items	4,608,243
Interest	1,025,858
Food Service Deposits	99,394
Other Liabilities	15,460
Due to Fiduciary Funds	713,120
Due to Other Governments	34,688
Long-Term Obligations Due Within One Year	3,640,109
Total Current Liabilities	<u>15,903,020</u>
Noncurrent Liabilities:	
Long-Term Obligations Due in More Than One Year	89,100,524
OPEB Liability	2,924,965
Supplemental Pension Liability	837,294
Total Noncurrent Liabilities	<u>92,862,783</u>
Total Liabilities	<u>108,765,803</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Pension Inflows	17,193,639
Deferred Supplemental Pension Outflows	79,427
Deferred OPEB Outflows	1,123,365
Total Deferred Inflows of Resources	<u>18,396,431</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	43,763,629
Restricted for:	
Self Insurance	434,669
Debt Service	1,668,495
Special Revenue-Nonexpendable	7,000
Special Revenue-Expendable	782,785
Capital Projects	100
Community Service	29,041
Common School Fund Carryover	8,818
Unrestricted	8,224,669
Total Net Position	<u>54,919,206</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>\$ 182,081,440</u></u>

See accompanying notes to the financial statements.

**Oregon School District  
Oregon, Wisconsin**

**Statement of Activities  
For the Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				<b>Total Governmental Activities</b>
Instruction:				
Regular Instruction	\$ 18,603,325	\$ 125,165	\$ 246,252	\$ (18,231,908)
Special Education Instruction	5,660,935	-	2,697,152	(2,963,783)
Vocational Instruction	1,887,650	429,569	165,314	(1,292,767)
Other Instruction	3,725,740	120,942	415,488	(3,189,310)
Support Services:				
Pupil Services	3,306,885	49,380	226,263	(3,031,242)
Instructional Staff Services	4,121,407	166,908	320,095	(3,634,404)
Administration Services	4,313,307	-	3,980	(4,309,327)
Operation and Maintenance of Plant	4,155,294	-	158,100	(3,997,194)
Pupil Transportation	2,211,269	83,466	4,031	(2,123,772)
Other Support Services	2,075,056	55,909	37,733	(1,981,414)
Community Service	559,866	186,682	43,056	(330,128)
Food Service	1,481,938	834,344	442,142	(205,452)
Interest	2,976,901	-	-	(2,976,901)
Unallocated Depreciation	2,738,653	-	-	(2,738,653)
Non-Program Services	1,778,807	-	-	(1,778,807)
Total Governmental Activities	<u>\$ 59,597,033</u>	<u>\$ 2,052,365</u>	<u>\$ 4,759,606</u>	<u>(52,785,062)</u>

**General revenues:**

Taxes:	
Property Taxes, Levied for General Purposes	21,884,253
Property Taxes, Levied for Debt Service	6,618,054
Property Taxes, Levied for Specific Purpose	555,935
Federal and State Aid not Restricted to Specific Purpose	26,396,860
Interest and Investment Earnings	658,801
Miscellaneous	99,524
Total General Revenues	<u>56,213,427</u>
Special item - Gain (Loss) on Disposal	<u>(786)</u>
Change in Net Position	<u>3,427,579</u>
Net Position - beginning	51,321,721
Prior period adjustment - implementation of GASB Statement No. 84	<u>169,906</u>
Net Position - beginning, as restated	<u>51,491,627</u>
Net Position - ending	<u>\$ 54,919,206</u>

See accompanying notes to the financial statements.

**Oregon School District  
Oregon, Wisconsin**

**Balance Sheet  
Governmental Funds  
June 30, 2020**

	<b>General Fund</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>					
Cash and Investments	\$ 11,051,685	\$ -	\$ -	\$ 893,908	\$ 11,945,593
Restricted Cash and Investments	-	1,668,495	11,611,686	-	13,280,181
Receivables:					
Taxes	7,662,391	-	-	-	7,662,391
Accounts	42,185	-	-	11,397	53,582
Other	-	-	17,262	-	17,262
Due from Other Funds	293,010	-	-	-	293,010
Due from Other Governments	682,972	-	-	193,198	876,170
Inventories	-	-	-	48,529	48,529
Prepaid Expenses	26,446	-	-	-	26,446
Other Assets	517,001	-	-	-	517,001
Total Assets	<u>\$ 20,275,690</u>	<u>\$ 1,668,495</u>	<u>\$ 11,628,948</u>	<u>\$ 1,147,032</u>	<u>\$ 34,720,165</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 509,938	\$ -	\$ 5,193,153	\$ 63,057	\$ 5,766,148
Accrued Liabilities	1,364,782	-	-	-	1,364,782
Accrued Wages Payable	3,229,572	-	-	13,889	3,243,461
Food Service Deposits	-	-	-	99,394	99,394
Other Liabilities	6,164	-	-	9,296	15,460
Due to Other Funds	898,248	-	-	107,882	1,006,130
Due to Other Governments	-	-	-	34,688	34,688
Total Liabilities	<u>6,008,704</u>	<u>-</u>	<u>5,193,153</u>	<u>328,206</u>	<u>11,530,063</u>
<b>FUND BALANCES</b>					
Nonspendable	543,447	-	-	55,529	598,976
Restricted	443,487	1,668,495	6,435,795	811,826	9,359,603
Assigned	2,957,042	-	-	-	2,957,042
Unassigned (Deficit)	10,323,010	-	-	(48,529)	10,274,481
Total Fund Balances	<u>14,266,986</u>	<u>1,668,495</u>	<u>6,435,795</u>	<u>818,826</u>	<u>23,190,102</u>
Total Liabilities and Fund Balances	<u>\$ 20,275,690</u>	<u>\$ 1,668,495</u>	<u>\$ 11,628,948</u>	<u>\$ 1,147,032</u>	<u>\$ 34,720,165</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, 2020**

Total fund balance, governmental funds	\$ 23,190,102
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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.	127,687,840
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The net pension asset is not a current financial resource and is, therefore, not reported in the fund statements.	5,729,008
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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 discounts	9,174
Unamortized debt premiums	(3,179,687)

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	14,237,437
Deferred inflows of resources	(18,396,431)

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	(88,180,000)
Capital leases	(50,220)
Accrued interest on long-term debt	(1,025,858)
Compensated absences	(1,339,900)
Net OPEB liability	(2,924,965)
Supplemental pension (stipend) liability	(837,294)
Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 54,919,206</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, 2020**

	<b>General Fund</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>					
Local	\$ 22,741,279	\$ 6,641,338	\$ 517,270	\$ 2,070,767	\$ 31,970,654
Interdistrict	2,715,552	-	-	89,637	2,805,189
State	26,326,676	-	-	39,361	26,366,037
Federal	1,144,232	-	-	570,716	1,714,948
Other	168,573	-	-	-	168,573
Total Revenues	<u>53,096,312</u>	<u>6,641,338</u>	<u>517,270</u>	<u>2,770,481</u>	<u>63,025,401</u>
<b>EXPENDITURES</b>					
Current Expenditures					
Instruction:					
Regular Instruction	18,363,849	-	880	60,470	18,425,199
Special Education Instruction	5,649,419	-	-	-	5,649,419
Vocational Instruction	1,318,407	-	-	80,863	1,399,270
Other Instruction	3,251,885	-	-	392,520	3,644,405
Total Instruction	<u>28,583,560</u>	<u>-</u>	<u>880</u>	<u>533,853</u>	<u>29,118,293</u>
Support Services:					
Pupil Services	3,257,911	-	-	31,014	3,288,925
Instructional Staff Services	3,773,889	-	7,579	65,310	3,846,778
Administration Services	4,170,378	-	-	112,800	4,283,178
Operation and Maintenance	4,796,092	-	31,620	34,704	4,862,416
Pupil Transportation	2,182,551	-	-	28,345	2,210,896
Other Support Services	1,988,783	-	5,502	74,977	2,069,262
Community Service	-	-	-	550,936	550,936
Food Service	-	-	-	1,480,311	1,480,311
Total Support Services	<u>20,169,604</u>	<u>-</u>	<u>44,701</u>	<u>2,378,397</u>	<u>22,592,702</u>
Non-Program Services	<u>1,706,972</u>	<u>-</u>	<u>-</u>	<u>71,835</u>	<u>1,778,807</u>
Total Current Expenditures	<u>50,460,136</u>	<u>-</u>	<u>45,581</u>	<u>2,984,085</u>	<u>53,489,802</u>
Debt Service:					
Principal	25,109	5,995,000	-	-	6,020,109
Interest and Fiscal Charges	-	3,266,428	-	-	3,266,428
Total Debt Service	<u>25,109</u>	<u>9,261,428</u>	<u>-</u>	<u>-</u>	<u>9,286,537</u>
Capital Outlay	<u>1,058,364</u>	<u>-</u>	<u>32,379,355</u>	<u>41,154</u>	<u>33,478,873</u>
Total Expenditures	<u>51,543,609</u>	<u>9,261,428</u>	<u>32,424,936</u>	<u>3,025,239</u>	<u>96,255,212</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,552,703</u>	<u>(2,620,090)</u>	<u>(31,907,666)</u>	<u>(254,758)</u>	<u>(33,229,811)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	100	7,663	7,763
Transfers Out	(7,763)	-	-	-	(7,763)
Total Other Financing Sources and Uses	<u>(7,763)</u>	<u>-</u>	<u>100</u>	<u>7,663</u>	<u>-</u>
Net Change in Fund Balances	<u>1,544,940</u>	<u>(2,620,090)</u>	<u>(31,907,566)</u>	<u>(247,095)</u>	<u>(33,229,811)</u>
Fund Balances - Beginning, as previously reported	12,722,046	4,288,585	38,343,361	896,015	56,250,007
Prior period adjustment - implementation of GASB Statement No. 84	-	-	-	169,906	169,906
Fund Balances - Beginning, as restated	<u>12,722,046</u>	<u>4,288,585</u>	<u>38,343,361</u>	<u>1,065,921</u>	<u>56,419,913</u>
Fund Balances - Ending	<u>\$ 14,266,986</u>	<u>\$ 1,668,495</u>	<u>\$ 6,435,795</u>	<u>\$ 818,826</u>	<u>\$ 23,190,102</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, 2020**

Net change in fund balances - total governmental funds: \$ (33,229,811)

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 (\$33,959,730) were greater than depreciation (\$3,633,970) in the current period. 30,325,760

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: 5,995,000

The amount of capital lease principal payments in the current year is: 25,109

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. 206,888

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. (4,787)

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 87,427

Change in compensated absences (58,665)

Net (increase) decrease in OPEB liability and deferred outflows and inflows of resources 356,685

Net (increase) decrease in supplemental pension liability and deferred outflows and inflows of resources (100,051)

Loss on disposal of capital assets (786)

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 (\$1,878,968) into the defined benefit pension plan that were less than the actuarially determined (\$2,054,158) change in net pension liability and deferred inflows and outflows of resources between years, with adjustments. (175,190)

\$ 3,427,579

See accompanying notes to the financial statements.

**Oregon School District  
Oregon, Wisconsin**

**Statement of Net Position  
Fiduciary Fund  
June 30, 2020**

	<b>Employee Benefit Trusts</b>
<b>ASSETS</b>	
Cash and Investments	\$ 4,440,631
Due from Other Funds	898,248
Total Assets	<u>\$ 5,338,879</u>
<b>LIABILITIES</b>	
Due to Other Funds	<u>\$ 185,128</u>
Total Liabilities	<u>185,128</u>
<b>NET POSITION</b>	
Restricted	5,153,751
Total Net Position	<u>5,153,751</u>
Total Liabilities and Net Position	<u>\$ 5,338,879</u>

See accompanying notes to the financial statements.

**Oregon School District  
Oregon, Wisconsin**

**Statement of Changes in Net Position  
Fiduciary Fund  
For the Year Ended June 30, 2020**

	<b>Employee Benefit Trusts</b>	<b>Private Purpose Trusts</b>
<b>ADDITIONS</b>		
Contributions:		
Contributions to Employee Benefit Trust	\$ 1,008,520	\$ -
Interest	67,912	-
Total Additions	<u>1,076,432</u>	<u>-</u>
<b>DEDUCTIONS</b>		
Trust Fund Disbursements	<u>759,667</u>	<u>-</u>
Total Deductions	<u>759,667</u>	<u>-</u>
Change in Net Position	<u>316,765</u>	<u>-</u>
Net Position - Beginning, as previously reported	4,836,986	164,013
Prior period adjustment - implementation of GASB Statement No. 84	-	(164,013)
Net Position - Beginning, as restated	<u>4,836,986</u>	<u>-</u>
Net Position - Ending	<u><u>\$ 5,153,751</u></u>	<u><u>\$ -</u></u>

See accompanying notes to the financial statements.



**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**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.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**1. Summary of Significant Accounting Policies (Continued)**

**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.

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 54, the General Fund includes the operations of the Special Education Fund.

**Debt Service Fund** – Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

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

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

The District also has the following non-major funds:

- |                     |                       |
|---------------------|-----------------------|
| - Special Revenue   | - Food Service        |
| - Community Service | - Package Cooperative |

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**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.

Expenditures are generally recognized under the modified accrual basis of accounting. 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 capital leases are reported as other financing sources.

Noncurrent portions of long-term receivables due to governmental funds are reported on the balance sheets, in spite of 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 2019 tax levy is used to finance operations of the District’s fiscal year ended June 30, 2020. All property taxes are considered due on January 1<sup>st</sup>, 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 30<sup>th</sup> 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, 2020**

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**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 agency 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.

See footnote 3 for additional information.

**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 1<sup>st</sup> 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 31<sup>st</sup>, and the final payment no later than the following July 31<sup>st</sup>.

On or before January 15<sup>th</sup>, and by the 20<sup>th</sup> 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 20<sup>th</sup>, the County Treasurer makes full settlement to the District for any remaining balance. The County assumes all responsibility for delinquent real property taxes.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**1. Summary of Significant Accounting Policies (Continued)**

**G. Receivables and Payables (Continued)**

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.

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.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**1. Summary of Significant Accounting Policies (Continued)**

**I. Other Obligations**

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 non-current 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, 2020 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 75.

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 8 for additional information.

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 7 for additional information.

**J. Pensions**

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (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.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**1. Summary of Significant Accounting Policies (Continued)**

**K. 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.

**L. 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.

**M. 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.

**N. 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.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**1. Summary of Significant Accounting Policies (Continued)**

**N. Fund Balance (Continued)**

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 Financial Assets Committee. 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.

**O. 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.

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).



**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**1. Summary of Significant Accounting Policies (Continued)**

**O. District's Fund Balance Policy (Continued)**

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.

**P. Change in Accounting Principle**

Effective July 1, 2019, the District adopted GASB Statement No. 84, Fiduciary Activities. GASB No. 84 establishes criteria for determining what activities should be reported in the fiduciary funds and requires the recognition of a liability when an event has occurred that requires the disbursement of fiduciary resources.

In accordance with GASB No. 84 guidance, effective July 1, 2019, operations of student activity accounts and scholarship accounts began to be reported as governmental activities. Prior to implementation of GASB No. 84, these operations were reported as fiduciary activities. Prior period adjustments were recorded as of July 1, 2019 to increase governmental activities net position and governmental fund balances on the statement of net position and statement of revenues, expenditures, and changes in fund balances – governmental funds. Fiduciary net position was decreased in the statement of changes in fiduciary net position for scholarship accounts that are now being reported as governmental activities.

Effective July 1, 2019, prior period adjustments have been recorded in the fund statements as follows:

	Governmental Fund	Fiduciary Fund	Total Net Position/ Fund Balance impact on related funds
	Special Revenue Fund	Private Purpose Trust	
Net position/fund balance, as previously reported	\$ 634,541	\$ 164,013	\$ 798,554
Cumulative effect for change in accounting principle (GASB No. 84)			
Reclassify pupil organization accounts	5,893	-	5,893
Reclassify scholarship accounts	164,013	(164,013)	-
Net increase (decrease)	169,906	(164,013)	5,893
Net position/fund balance, as restated	\$ 804,447	\$ -	\$ 804,447

The pupil organization accounts were reported as an agency fund in prior years and did not have net position. As of June 30, 2019, the \$5,893 of scholarship accounts were reported as liabilities.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**1. Summary of Significant Accounting Policies (Continued)**

**P. Change in Accounting Principle (Continued)**

Effective July 1, 2019, prior period adjustments have been recorded in the statement of activities as follows:

	Governmental Activities
Net position, as previously reported	<u>\$ 51,321,721</u>
Cumulative effect for change in accounting principle (GASB No. 84)	
Reclassify pupil organization accounts	5,893
Reclassify scholarship accounts	<u>164,013</u>
Net increase (decrease)	<u>169,906</u>
Net position, as restated	<u><u>\$ 51,491,627</u></u>

**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.
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.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**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, 2020 balances, detailed below. This means that the District's risk and exposure could be higher at these times.

<u>Depository:</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Associated Risk</u>
Local Financial Institutions	\$ 415,056	\$ 449,862	Custodial credit risk
WISC			
Money Market Accounts	20,215,088	21,540,602	Credit risk, interest rate risk
CDs	481,500	481,500	Custodial credit risk, credit risk, interest rate risk
LGIP	8,554,761	8,554,761	Credit risk, interest rate risk
Total June 30, 2020	<u>\$ 29,666,405</u>	<u>\$ 31,026,725</u>	

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

Governmental Activities	
Cash and Investments - Current	\$ 11,945,593
Restricted Cash and Investments - Current	13,280,181
Employee Benefit Trust	4,440,631
Total	<u>\$ 29,666,405</u>

Restricted cash in the amount of \$1,668,495 in the Debt Service fund and \$11,611,686 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.

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, 2020, the fair value of the District's share of the LGIP's assets was substantially equal to the amount reported on this page. Information on derivatives was not available to the District.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**3. Cash and Investments (Continued)**

Investment allocation in the LGIP as of June 30, 2020 was: 93.78% in U.S. Government Securities, 1.74% in Certificates of Deposit and Bankers' Acceptances, and 4.48% in 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.

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 31 days.
- The WISC CD investments have maturities after June 30, 2020 as follows:

Less than six months	\$ 481,500
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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 Statute 66.060.

- As of June 30, 2020, the District's investment in the Wisconsin Local Government Investment Pool was not rated.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**3. Cash and Investments (Continued)**

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 permitting brokers hold investments only to the extent there is SIPC and excess SIPC coverage available. Securities purchases that exceed available SIPC coverage shall be transferred to the District custodian. Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts and \$250,000 for demand deposits accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000.

As of June 30, 2020, the District's deposits with financial institutions were insured as follows:

Insured by FDIC and State Deposit Guarantee Fund	\$ 931,362
	<u>\$ 931,362</u>

**4. Capital Assets**

	Balance 7/1/2019	Additions	Retirements	Balance 6/30/2020
<b>Governmental Activities</b>				
Non-Depreciable Capital Assets:				
Land	\$ 4,590,909	\$ -	\$ -	\$ 4,590,909
Construction in Progress	3,595,408	32,342,258	-	35,937,666
Total Non-Depreciable Capital Assets	8,186,317	32,342,258	-	40,528,575
Capital Assets being Depreciated:				
Buildings	121,446,866	670,797	-	122,117,663
Furniture and Equipment	10,110,500	832,960	(1,151,577)	9,791,883
Land Improvements	2,381,156	113,715	-	2,494,871
Total Capital Assets being Depreciated	133,938,522	1,617,472	(1,151,577)	134,404,417
Less Accumulated Depreciation	(44,761,973)	(3,633,970)	1,150,791	(47,245,152)
Net Governmental Capital Assets	<u>\$ 97,362,866</u>	<u>\$ 30,325,760</u>	<u>\$ (786)</u>	<u>\$ 127,687,840</u>

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**4. Capital Assets (Continued)**

Depreciation expense was charged to the following functions:

Regular instruction	\$ 323,744
Support and administration	50,741
Operation and maintenance	141,656
Vocational instruction	31,521
Special education instruction	6,593
Other instruction	44,642
Pupil services	1,960
Instructional staff services	268,535
Community services	7,069
Food services	18,856
Depreciation not charged to a specific function	2,738,653
Total depreciation	<u><u>\$ 3,633,970</u></u>

**5. Long-Term Obligations**

Long-term obligations of the District are as follows:

	Balance 7/1/2019	Issued	Retired	Balance 6/30/2020	Amount Due Within One Year
G.O. Bonds	\$ 94,175,000	\$ -	\$ 5,995,000	\$ 88,180,000	\$ 3,615,000
Subtotal G.O. Debt	<u>94,175,000</u>	<u>-</u>	<u>5,995,000</u>	<u>88,180,000</u>	<u>3,615,000</u>
Premium (discount) on debt	3,372,614	-	202,101	3,170,513	-
Capital lease	75,329	-	25,109	50,220	25,109
Compensated absences	1,281,235	58,665	-	1,339,900	-
Total Long-Term Debt	<u><u>\$ 98,904,178</u></u>	<u><u>\$ 58,665</u></u>	<u><u>\$ 6,222,210</u></u>	<u><u>\$ 92,740,633</u></u>	<u><u>\$ 3,640,109</u></u>

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

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**5. Long-Term Obligations (Continued)**

**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, 2020 is comprised of the following individual issues:

Description	Issue Date	Interest Rate %	Date of Maturity	Balance 6/30/2020	Amount Due Within One Year
GO Refunding Bonds	12/1/2011	2-3.35%	3/1/2023	\$ 1,050,000	\$ 340,000
GO School Improvement Bonds	3/2/2015	2.5-4.0%	3/1/2035	45,555,000	2,420,000
GO School Building & Improvement Bonds	3/1/2019	3.0-5.0%	3/1/2039	41,575,000	855,000
Total General Obligation Debt				<u>\$ 88,180,000</u>	<u>\$ 3,615,000</u>

The 2019 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$2,663,018,294. The legal debt limit and margin of indebtedness as of June 30, 2020, in accordance with §67.03(1)(b) of the Wisconsin statutes follows:

Debt Limit (10% of \$2,663,018,294)	\$ 266,301,829
Deduct long-term debt applicable to debt margin	<u>88,180,000</u>
Margin of indebtedness	<u><u>\$ 178,121,829</u></u>

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2020 are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 3,615,000	\$ 3,062,429	\$ 6,677,429
2022	3,755,000	2,936,879	6,691,879
2023	3,900,000	2,780,704	6,680,704
2024	3,655,000	2,656,394	6,311,394
2025	3,775,000	2,540,019	6,315,019
2026-2030	21,120,000	10,498,734	31,618,734
2031-2035	25,020,000	6,634,644	31,654,644
2036-2039	23,340,000	2,049,073	25,389,073
Totals	<u>\$ 88,180,000</u>	<u>\$ 33,158,876</u>	<u>\$121,338,876</u>

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**5. Long-Term Obligations (Continued)**

**Capital Lease Commitment**

The District has entered into a lease agreement for financing the acquisition of athletic scoreboards in the amount of \$125,547. This lease agreement qualifies as a capital lease for accounting purposes. The future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

Year Ended June 30,	
2021	\$ 25,109
2022	25,111
Total minimum lease payments	<u>50,220</u>
Less: Amount representing interest	<u>-</u>
Present value of net minimum lease payments	<u><u>\$ 50,220</u></u>

**6. 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, 2012, 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 issued a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-andstudies/financial-reports-and-statements>.

**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, 2012, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2012, must have five years of creditable service to be vested.

**Benefits Provided.** Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2017) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.



**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**6. Employee Retirement Plans (Continued)**

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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2010	(1.3%)	22%
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2	4
2018	2.4	17
2019	0.0	(10)

**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 \$1,878,968 in contributions from the employer.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**6. Employee Retirement Plans (Continued)**

Contribution rates as of June 30, 2020 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2020, the District reported a liability (asset) of (\$5,729,008) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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, 2019, the District's proportion was 0.17767363%, which was an increase of 0.00191409% from its proportion measured as of December 31, 2018.

For the year ended June 30, 2020, the Oregon School District recognized pension expense of \$2,133,187.

At June 30, 2020, the Oregon School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 10,874,967	\$ (5,442,193)
Changes of assumptions	446,441	-
Net difference between projected and actual earnings on pension plan investments	-	(11,712,130)
Changes in proportion and difference between District contributions and proportionate share of contributions	15,932	(39,316)
District contributions subsequent to the measurement date	1,026,989	-
Total	<u>\$ 12,364,329</u>	<u>\$ (17,193,639)</u>

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**6. Employee Retirement Plans (Continued)**

\$1,026,989 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2021	\$ (1,750,314)
2022	(1,298,680)
2023	202,400
2024	(3,009,705)
2025	-
Total	<u>\$ (5,856,299)</u>

**Actuarial Assumptions.** The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*	1.9%

*\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability (asset) for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**6. Employee Retirement Plans (Continued)**

***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 following table:

Asset Allocation Targets and Expected Returns  
As of December 31, 2019

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

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

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**6. Employee Retirement Plans (Continued)**

**Single Discount Rate.** A single discount rate of 7.00% was used to measure the total pension liability (asset) for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (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, 2019. 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 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 (asset).

**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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<b>1% Decrease to Discount Rate (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase to Discount Rate (8.00%)</b>
District's proportionate share of the net pension liability (asset)	\$ 14,753,221	\$ (5,729,008)	\$ (21,041,832)

**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>

**7. 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, 2020, the District's total pension liability was actuarially valued as of June 30, 2019 and measured as of June 30, 2019.

**Plan Description, Vesting, and Benefits Provided.** Employees not classified as Administrators may receive, in lieu of the OPEB benefits as stated in Note 8, a stipend benefit. The annual amount of this stipend differs by classification. A brief description of the stipend benefits are noted below.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**7. Supplemental Pension (Stipend) Benefit (Continued)**

**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 452 active employees and no retirees in the plan as of the measurement date of June 30, 2019.

**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, 2020, the District recognized a supplemental pension expense of \$117,051.

At June 30, 2020, 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	\$ 24,727	\$ (41,104)
Changes of assumptions or other inputs	8,435	(38,323)
District contributions subsequent to the measurement date	17,000	-
Total	<u>\$ 50,162</u>	<u>\$ (79,427)</u>

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**7. Supplemental Pension (Stipend) Benefit (Continued)**

\$17,000 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, 2021. 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:

<u>Year Ended June 30:</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2021	\$ (3,742)
2022	(3,742)
2023	(3,742)
2024	(3,742)
2025	(3,742)
Thereafter	(27,555)
Total	<u>\$ (46,265)</u>

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

Beginning Balance	<u>\$ 706,471</u>
Changes for the Year	
Service Costs	93,034
Interest	27,759
Changes of Benefit Terms	-
Differences Between Expected and Actual Experiences	26,493
Changes of Assumptions or Other Inputs	9,037
Benefit Payments	<u>(25,500)</u>
Net Changes	<u>130,823</u>
Ending Balance	<u>\$ 837,294</u>

**Actuarial Assumptions.** The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	June 30, 2019
Measurement Date of Total Pension Liability	June 30, 2019
Discount Rate:	3.50% - Implicit in this rate is 2.50% assured rate of inflation. 3.50% based upon a municipal bond rate on the Bond Buyer Go 20-Year AA Bond Index published by the Federal Reserve for the week at the beginning of the measurement period.
Projected salary increases	3.00%

Changes of assumptions and other inputs reflect a change in the discount rate from 3.75 percent in 2018 to 3.50 percent in 2019.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**7. Supplemental Pension (Stipend) Benefit (Continued)**

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 3.50% (based upon all years of projected payments discounted at a municipal bond rate of 3.50%) 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 3.50 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 (2.50 percent) or 1-percentage point higher (4.50 percent) than the current rate:

	1% Decrease to Discount Rate (2.50%)	Current Discount Rate (3.50%)	1% Increase to Discount Rate (4.50%)
Total Pension Liability	\$ 895,456	\$ 837,294	\$ 781,592

**8. 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, 2020, the District's net OPEB liability was measured as of June 30, 2019, and the total pension liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

**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 benefit (OPEB), 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.



**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**8. Other Postemployment Benefits (OPEB) Plan (Continued)**

**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 with a minimum of 10 years of service, 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 7.

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.

**Employees Covered by Benefit Terms.** Employees participating in the OPEB benefit consisted of the following at June 30, 2019, the date of the latest actuarial valuation:

Inactive employees or beneficiaries currently receiving benefit payments	48
Active employees	434
	<u>482</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 \$2,924,965 was measured at June 30, 2019, and was determined by an actuarial valuation as of June 30, 2019.

**Actuarial Assumptions and Other Inputs.** The net OPEB liability in the June 30, 2019 actuarial valuation 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	3.50%
Healthcare cost trend rates	4.00% in Year 1 and 2, then 6.50% decreasing by 0.10% per year down to 5.00%, and level thereafter

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**8. Other Postemployment Benefits (OPEB) Plan (Continued)**

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, 2019 valuation 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 3.50%. 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 on the Bond Buyer Go 20-Year AA Bond Index published by the Federal Reserve for the week at the beginning of the measurement date.

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

***Changes in the Net OPEB Liability***

	Increase (Decrease)		
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a)-(b)
<b>Balance at 6/30/2018</b>	<u>\$ 7,521,346</u>	<u>\$ 4,305,374</u>	<u>\$ 3,215,972</u>
<b>Changes for the year:</b>			
Service cost	418,390	-	418,390
Interest	277,869	-	277,869
Differences between expected and actual experience	(296,255)	-	(296,255)
Changes in assumptions or other inputs	228,302	-	228,302
Contributions - employer	-	826,145	(826,145)
Net investment income	-	93,168	(93,168)
Benefit payments	(641,378)	(641,378)	-
<b>Net Changes</b>	<u>(13,072)</u>	<u>277,935</u>	<u>(291,007)</u>
<b>Balance at 6/30/2019</b>	<u><u>\$ 7,508,274</u></u>	<u><u>\$ 4,583,309</u></u>	<u><u>\$ 2,924,965</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.75 percent in 2018 to 3.50 percent in 2019.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**8. Other Postemployment Benefits (OPEB) Plan (Continued)**

***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 (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current discount rate:

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Net OPEB Liability	<u>\$ 3,287,476</u>	<u>\$ 2,924,965</u>	<u>\$ 2,571,530</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 (3.00 percent Years 1 and 2, then 5.50 percent decreasing to 4.00 percent) or 1-percentage-point higher (5.00 percent Years 1 and 2, then 7.50 percent decreasing to 6.00 percent) than the current healthcare cost trend rates:

	1% Decrease (3.00% in Year 1 and 2, then 5.50% decreasing to 4.00%)	Healthcare Cost Trend Rates (4.00% in Year 1 and 2, then 6.50% decreasing to 5.00%)	1% Increase (5.00% in Year 1 and 2, then 7.50% decreasing to 6.00%)
Net OPEB Liability	<u>\$ 2,431,420</u>	<u>\$ 2,924,965</u>	<u>\$ 3,471,662</u>

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

For the year ended June 30, 2020, the District recognized an OPEB expense of \$541,563. At June 30, 2020, 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	\$ 567,366	\$ (269,323)
Changes of assumptions or other inputs	207,547	(854,042)
Net differences between projected and actual earnings on OPEB plan investments	149,785	-
District contributions subsequent to the measurement date	898,248	-
Total	<u>\$ 1,822,946</u>	<u>\$ (1,123,365)</u>

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**8. Other Postemployment Benefits (OPEB) Plan (Continued)**

\$898,248 reported as deferred outflows related to OPEB resulting from the contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2021. 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:

<u>Year Ended June 30:</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2021	\$ 10,220
2022	10,218
2023	(8,061)
2024	(26,672)
2025	(41,020)
Thereafter	(143,352)
Total	<u>\$ (198,667)</u>

**9. Interfund Transactions**

**Receivables/Payables**

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>	<u>Purpose</u>
Employee Benefit Trusts	General Fund	\$ 185,128	OPEB Implicit Rate
Package Cooperative	General Fund	107,882	Cash Shortfall
General Fund	Employee Benefit Trusts	898,248	OPEB Contributions

**Transfers**

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
Capital Projects	General Fund	\$ 100	Establish Long-Term Improvement Fund
Food Service	General Fund	7,663	Eliminate Deficit

**10. Self-Funded Insurance Program**

The District established a self-funded dental benefit plan for its employees. The Plan administrator 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.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

**10. Self-Funded Insurance Program (Continued)**

At June 30, 2020, the District has reported a liability of \$46,971, which represents reported and unreported claims which were incurred on or before June 30, 2020, but were not paid by the District as of that date. Incurred but not reported (IBNR) claims consist of claims reported to the Plan Administrator but not the District and claims which were not yet reported to either the Plan Administrator or the District.

	Accrued Balance at Beginning of Year	Current year Claims and Changes in Estimates	Claim Payments	Accrued Balance at End of Year
2017-2018	\$ 49,995	\$ 666,677	\$ 669,171	\$ 47,501
2018-2019	\$ 47,501	\$ 737,274	\$ 732,856	\$ 51,919
2019-2020	\$ 51,919	\$ 611,982	\$ 616,982	\$ 46,971

**11. Fund Balances / Net Position**

**Fund Balance**

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
<b>Fund Balances:</b>							
<b><u>Nonspendable:</u></b>							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,529	\$ 48,529
Prepays	26,446	-	-	-	-	-	26,446
Tech Houses	517,001	-	-	-	-	-	517,001
Corpus of Permanent Fund	-	-	-	-	7,000	-	7,000
<b><u>Restricted for:</u></b>							
Self Insurance	434,669	-	-	-	-	-	434,669
Common School Fund Carryover	8,818	-	-	-	-	-	8,818
Debt Service Reserve	-	-	1,668,495	-	-	-	1,668,495
Donor Restrictions	-	-	-	-	782,785	-	782,785
Capital Projects	-	6,435,795	-	-	-	-	6,435,795
Community Service	-	-	-	29,041	-	-	29,041
<b><u>Assigned to:</u></b>							
Department Carryover	383,878	-	-	-	-	-	383,878
Building Carryover	294,881	-	-	-	-	-	294,881
OEA Referendum	645,969	-	-	-	-	-	645,969
COVID-19 Reserve	1,500,000	-	-	-	-	-	1,500,000
Director of Instruction	132,314	-	-	-	-	-	132,314
<b><u>Unassigned (Deficit)</u></b>	<b><u>10,323,010</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(48,529)</u></b>	<b><u>10,274,481</u></b>
<b>Total Fund Balances</b>	<b><u>\$ 14,266,986</u></b>	<b><u>\$ 6,435,795</u></b>	<b><u>\$ 1,668,495</u></b>	<b><u>\$ 29,041</u></b>	<b><u>\$ 789,785</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 23,190,102</u></b>

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**11. Fund Balances / Net Position (Continued)**

**Net Position**

Net position reported on the government-wide statement of net position at June 30, 2020 includes the following:

<b>Governmental</b>	
Capital Assets net of depreciation	\$ 127,687,840
Less: related long-term debt outstanding	(87,180,220)
Less: unamortized debt premium	(3,179,686)
Net unspent bond proceeds	<u>6,435,695</u>
Total Net Investment in Capital Assets	<u><u>\$ 43,763,629</u></u>

**12. 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 2008 the residents of the Oregon School District passed a referendum that the District could override its revenue limit by \$400,000 each year for capital maintenance projects for the next 10 years, beginning in the 2011-2012 school year.

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.

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.

**OREGON SCHOOL DISTRICT**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2020**

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**13. 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.

**14. Effect of New Accounting Standards on Current Period Financial Statements**

GASB has adopted GASB Statement No. 87, Leases, and GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period. When these become effective, application of these standards may restate portions of these financial statements.

**15. Commitments**

As of June 30, 2020, the District had contracts in place with architectural and construction management companies for the construction of a new elementary school. Total contract commitments related to the project amounted to \$36,207,628. The new elementary school project costs totaled \$35,937,666 as of June 30, 2020, which includes the construction management and architectural commitments, and therefore, presented as construction in progress on the statement of net position.

**16. Contingencies**

The recent spread of COVID-19 coronavirus created economic uncertainty domestically and internationally. In March 2020 and through the remainder of the 2019/2020 school year, the State of Wisconsin required the closing of schools and in person learning, and school instruction was shifted to virtual platforms.

The full financial impact on the District is unknown. It is anticipated that the impacts of COVID-19 will continue for some time. Future impacts may include changes to student enrollment. Student enrollment factor into calculations for certain state aid revenues and impacts revenue limits. Enrollment changes from COVID-19 could impact multiple school years as certain aid and revenue limit calculations use a three-year enrollment rolling average. Other impacts may include, but are not limited to, continued disruptions of in-person schooling and events, and restrictions on employees' ability to work. Changes to the operating environment are also expected to increase operating costs.

**17. Subsequent Events**

In July 2020, the District purchased a parcel of land for \$331,400. Additionally, in September 2020, the District purchased property adjacent to the land at a cost of \$446,585. Both purchases are to be used for environmental programs.

In August 2020, the District sold a parcel of land for \$242,782.

## REQUIRED SUPPLEMENTARY INFORMATION



**Oregon School District  
Oregon, Wisconsin**

**Budgetary Comparison Schedule for the General Fund  
Budget and Actual  
For the Year Ended June 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Local	\$ 23,190,682	\$ 22,765,682	\$ 22,741,279	\$ (24,403)
Interdistrict	2,649,644	2,649,644	2,709,169	59,525
State	24,351,696	24,380,194	24,381,061	867
Federal	221,672	221,672	328,003	106,331
Other	143,942	143,942	168,573	24,631
Total Revenues	<u>50,557,636</u>	<u>50,161,134</u>	<u>50,328,085</u>	<u>166,951</u>
<b>EXPENDITURES</b>				
Current Expenditures				
Instruction:				
Regular Instruction	19,040,569	18,953,342	18,363,849	589,493
Vocational Instruction	1,470,334	1,470,334	1,318,251	152,083
Other Instruction	3,231,391	3,298,542	3,251,885	46,657
Support Service:				
Pupil Services	1,831,294	1,811,294	1,785,950	25,344
Instructional Staff Services	3,776,554	3,868,206	3,325,689	542,517
Administration Services	4,336,423	4,345,044	4,170,378	174,666
Operation and Maintenance of Plant	4,868,822	4,868,822	4,794,969	73,853
Pupil Transportation	2,153,786	2,153,786	1,975,874	177,912
Other Support Services	2,307,476	2,337,476	1,953,707	383,769
Non-Program Services	1,610,351	1,610,351	1,579,576	30,775
Debt Service:				
Principal Repayment	25,109	25,109	25,109	-
Capital Outlay	1,909,954	1,473,333	1,058,364	414,969
Total Expenditures	<u>46,562,063</u>	<u>46,215,639</u>	<u>43,603,601</u>	<u>2,612,038</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,995,573</u>	<u>3,945,495</u>	<u>6,724,484</u>	<u>2,778,989</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(5,437,102)</u>	<u>(5,387,024)</u>	<u>(5,179,544)</u>	<u>207,480</u>
Total Other Financing Sources and Uses	<u>(5,437,102)</u>	<u>(5,387,024)</u>	<u>(5,179,544)</u>	<u>207,480</u>
Net Change in Fund Balances	(1,441,529)	(1,441,529)	1,544,940	2,986,469
Fund Balances - Beginning	<u>12,722,046</u>	<u>12,722,046</u>	<u>12,722,046</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 11,280,517</u>	<u>\$ 11,280,517</u>	<u>\$ 14,266,986</u>	<u>\$ 2,986,469</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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Interdistrict	\$ -	\$ -	\$ 6,383	\$ 6,383
State	1,857,187	1,868,187	1,945,615	77,428
Federal	1,112,711	1,112,711	816,229	(296,482)
Total Revenues	<u>2,969,898</u>	<u>2,980,898</u>	<u>2,768,227</u>	<u>(212,671)</u>
<b>EXPENDITURES</b>				
Current Expenditures				
Instruction:				
Special Education Instruction	5,883,417	5,843,339	5,649,419	193,920
Vocational Instruction	-	-	156	(156)
Support Service:				
Pupil Services	1,482,979	1,483,979	1,471,961	12,018
Instructional Services	550,807	550,757	448,200	102,557
Operation and Maintenance of Plant	-	-	1,123	(1,123)
Pupil Transportation	233,773	233,773	206,677	27,096
Other Support Services	35,050	35,100	35,076	24
Non-Program Services	226,266	226,266	127,396	98,870
Total Expenditures	<u>8,412,292</u>	<u>8,373,214</u>	<u>7,940,008</u>	<u>433,206</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,442,394)</u>	<u>(5,392,316)</u>	<u>(5,171,781)</u>	<u>220,535</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>5,442,394</u>	<u>5,392,316</u>	<u>5,171,781</u>	<u>(220,535)</u>
Total Other Financing Sources and Uses	<u>5,442,394</u>	<u>5,392,316</u>	<u>5,171,781</u>	<u>(220,535)</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, 2020**

	<u>General Fund</u>	<u>Special Education Fund</u>
A) Sources/Inflows of Resources:		
Actual amounts "total revenues"		
from the budgetary comparison schedules	\$ 50,328,085	\$ 2,768,227
Reclassification:		
Special education fund revenues are reclassified to the general fund, required for GAAP reporting	<u>2,768,227</u>	<u>(2,768,227)</u>
The general fund revenues as reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	<u>\$ 53,096,312</u>	<u>\$ -</u>
	<u>General Fund</u>	<u>Special Education Fund</u>
B) Uses/Outflows of Resources:		
Actual amounts "total expenditures"		
from the budgetary comparison schedules	\$ 43,603,601	\$ 7,940,008
Reclassification:		
Special education fund expenditures are reclassified to the general fund, required for GAAP reporting	<u>7,940,008</u>	<u>(7,940,008)</u>
The general fund expenditures as reported on the statement of revenues, expenditures and changes in fund balance - governmental funds	<u>\$ 51,543,609</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, 2020**

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

	2019	2018	2017	2016
<b>Total OPEB Liability</b>				
Service costs	\$ 418,390	\$ 433,314	\$ 475,482	\$ 475,482
Interest	277,869	258,584	226,279	223,910
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	(296,255)	-	780,129	-
Changes in assumptions or other inputs	228,302	(87,212)	(1,076,194)	-
Benefit payments	(641,378)	(509,593)	(568,653)	(672,199)
Net change in total OPEB	\$ (13,072)	\$ 95,093	\$ (162,957)	\$ 27,193
Total OPEB Liability-Beginning	7,521,346	7,426,253	7,589,210	7,562,017
Total OPEB Liability-Ending (a)	<u>\$ 7,508,274</u>	<u>\$ 7,521,346</u>	<u>\$ 7,426,253</u>	<u>\$ 7,589,210</u>
<b>Fiduciary Net Position</b>				
Contributions - employer	\$ 826,145	\$ 781,740	\$ 864,588	\$ 928,542
Net investment income	93,168	51,088	22,939	10,403
Benefit payments	(641,378)	(509,593)	(568,653)	(672,199)
Administrative expense	-	-	-	-
Net change in fiduciary net position	\$ 277,935	\$ 323,235	\$ 318,874	\$ 266,746
Fiduciary Net Position-Beginning	4,305,374	3,982,139	3,663,265	3,396,519
Fiduciary Net Position-Ending (b)	<u>\$ 4,583,309</u>	<u>\$ 4,305,374</u>	<u>\$ 3,982,139</u>	<u>\$ 3,663,265</u>
<b>Net OPEB Liability</b>				
Net OPEB Liability - ending (a) - (b)	<u>\$ 2,924,965</u>	<u>\$ 3,215,972</u>	<u>\$ 3,444,114</u>	<u>\$ 3,925,945</u>
<b>Fiduciary net position as a percentage of the Total OPEB Liability</b>	61.04%	57.24%	53.62%	48.27%
<b>Covered Employee Payroll</b>	\$ 25,351,488	\$ 21,033,997	\$ 21,033,997	\$ 8,569,444
<b>Net OPEB Liability as a percentage of covered-employee payroll</b>	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, 2020**

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

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Actuarially Determined Contribution (ADC)	\$ 951,174	\$ 804,891	\$ 804,891	\$ 1,173,198
Contributions in Relation to the ADC	898,248	826,145	781,740	864,588
Contribution Deficiency/(Excess)	<u>\$ 52,926</u>	<u>\$ (21,254)</u>	<u>\$ 23,151</u>	<u>\$ 308,610</u>
 <b>Covered-Employee Payroll</b>	 \$ 7,005,399	 \$ 7,068,619	 \$ 8,754,196	 \$ 8,585,860
 <b>Contributions as a Percentage of Covered-Employee Payroll</b>	 12.82%	 11.69%	 8.93%	 10.07%

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT**  
**DISTRICT SUPPLEMENTAL PENSION PLAN SCHEDULES**  
**AS OF THE MEASUREMENT DATE**  
**June 30, 2020**

**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%

**SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY**

Last 10 Years

Changes for the Year	2019	2018	2017	2016
Service Costs	\$ 93,034	\$ 95,902	\$ 91,733	\$ 91,733
Interest	27,759	23,724	20,763	18,360
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experiences	26,493	-	(50,590)	-
Changes of Assumptions or Other Inputs	9,037	(13,045)	(33,252)	-
Benefit Payments	(25,500)	(60,000)	(30,000)	(30,000)
Net Change in Total Pension Liability	130,823	46,581	(1,346)	80,093
Total Pension Liability - Beginning	706,471	659,890	661,236	581,143
Total Pension Liability - Ending	<u>\$ 837,294</u>	<u>\$ 706,471</u>	<u>\$ 659,890</u>	<u>\$ 661,236</u>

See accompanying notes to the required supplementary information.

**OREGON SCHOOL DISTRICT  
WISCONSIN RETIREMENT SYSTEM SCHEDULES  
June 30, 2020**

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

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Proportionate share of the 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)
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
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, 2020**

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**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 no functions that had an excess of actual expenditures over budget of \$5,000 or more for the year ended June 30, 2020.

**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 6 preceding years.

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

Valuation Date	6/30/2019
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Amortization Method	12 year Level \$
Discount Rate	3.50%
Inflation	2.50%

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

*Changes of assumptions.* Changes of assumptions and other inputs reflect a change in the discount rate from 3.75 percent in 2018 to 3.50 percent in 2019. Please refer to the Actuarial Assumptions section above for additional details



**OREGON SCHOOL DISTRICT**  
**Notes to Required Supplementary Information**  
**For the Year Ended June 30, 2020**

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**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 6 preceding years.

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

*Changes of assumptions.* Changes of assumptions and other inputs reflect a change in the discount rate from 3.75 percent in 2018 to 3.50 percent in 2019.

*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 4 preceding years.

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

*Changes of assumptions.* No significant changes in assumptions were noted from the prior year.

## OTHER SUPPLEMENTAL INFORMATION

**Oregon School District  
Oregon, Wisconsin**

**Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2020**

	<b>Community Service</b>	<b>Special Revenue</b>	<b>Food Service</b>	<b>Package Cooperative</b>	<b>Total Non-Major Governmental Funds</b>
<b>ASSETS</b>					
Cash and Investments	\$ 33,940	\$ 833,797	\$ 26,171	\$ -	\$ 893,908
Receivables:					
Accounts	-	-	11,397	-	11,397
Due from Other Governments	-	-	25,262	167,936	193,198
Inventories	-	-	48,529	-	48,529
Total Assets	<u>\$ 33,940</u>	<u>\$ 833,797</u>	<u>\$ 111,359</u>	<u>\$ 167,936</u>	<u>\$ 1,147,032</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 1,099	\$ 44,012	\$ 7,681	\$ 10,265	\$ 63,057
Accrued Wages Payable	3,338	-	4,109	6,442	13,889
Food Service Deposits	-	-	99,394	-	99,394
Other Liabilities	462	-	-	8,834	9,296
Due to Other Funds	-	-	-	107,882	107,882
Due to Other Governments	-	-	175	34,513	34,688
Total Liabilities	<u>4,899</u>	<u>44,012</u>	<u>111,359</u>	<u>167,936</u>	<u>328,206</u>
<b>FUND BALANCES</b>					
Nonspendable	-	7,000	48,529	-	55,529
Restricted	29,041	782,785	-	-	811,826
Unassigned (Deficit)	-	-	(48,529)	-	(48,529)
Total Fund Balances	<u>29,041</u>	<u>789,785</u>	<u>-</u>	<u>-</u>	<u>818,826</u>
Total Liabilities and Fund Balances	<u>\$ 33,940</u>	<u>\$ 833,797</u>	<u>\$ 111,359</u>	<u>\$ 167,936</u>	<u>\$ 1,147,032</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, 2020**

	<b>Community Service</b>	<b>Special Revenue</b>	<b>Food Service</b>	<b>Package Cooperative</b>	<b>Total Non-Major Governmental Funds</b>
<b>REVENUES</b>					
Local	\$ 728,412	\$ 508,011	\$ 834,344	\$ -	\$ 2,070,767
Interdistrict	-	-	-	89,637	89,637
State	-	-	17,186	22,175	39,361
Federal	-	-	424,955	145,761	570,716
Total Revenues	<u>728,412</u>	<u>508,011</u>	<u>1,276,485</u>	<u>257,573</u>	<u>2,770,481</u>
<b>EXPENDITURES</b>					
Current Expenditures					
Instruction:					
Regular Instruction	-	60,470	-	-	60,470
Vocational Instruction	-	-	-	80,863	80,863
Other Instruction	-	336,868	-	55,652	392,520
Total Instruction	<u>-</u>	<u>397,338</u>	<u>-</u>	<u>136,515</u>	<u>533,853</u>
Support Service:					
Pupil Services	-	31,014	-	-	31,014
Instructional Staff Services	-	9,759	-	55,551	65,310
Administration Services	111,185	1,615	-	-	112,800
Operation and Maintenance	30,347	4,357	-	-	34,704
Pupil Transportation	4,519	22,497	-	1,329	28,345
Other Support Services	2,788	4,625	64,907	2,657	74,977
Community Services	550,936	-	-	-	550,936
Food Service	-	-	1,480,311	-	1,480,311
Total Support Services	<u>699,775</u>	<u>73,867</u>	<u>1,545,218</u>	<u>59,537</u>	<u>2,378,397</u>
Non-Program Services	<u>-</u>	<u>37,850</u>	<u>-</u>	<u>33,985</u>	<u>71,835</u>
Total Current Expenditures	<u>699,775</u>	<u>509,055</u>	<u>1,545,218</u>	<u>230,037</u>	<u>2,984,085</u>
Capital Outlay	<u>-</u>	<u>13,618</u>	<u>-</u>	<u>27,536</u>	<u>41,154</u>
Total Expenditures	<u>699,775</u>	<u>522,673</u>	<u>1,545,218</u>	<u>257,573</u>	<u>3,025,239</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>28,637</u>	<u>(14,662)</u>	<u>(268,733)</u>	<u>-</u>	<u>(254,758)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	7,663	-	7,663
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>7,663</u>	<u>-</u>	<u>7,663</u>
Net Change in Fund Balances	<u>28,637</u>	<u>(14,662)</u>	<u>(261,070)</u>	<u>-</u>	<u>(247,095)</u>
Fund Balances - Beginning, as previously reported	404	634,541	261,070	-	896,015
Prior period adjustment - implementation of GASB Statement No. 84	-	169,906	-	-	169,906
Fund Balances - Beginning, as restated	<u>404</u>	<u>804,447</u>	<u>261,070</u>	<u>-</u>	<u>1,065,921</u>
Fund Balances - Ending	<u>\$ 29,041</u>	<u>\$ 789,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 818,826</u>