

Regular School Board Meeting
Wednesday, January 14, 2026, 6:30 PM
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476



– A G E N D A –

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

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

The live stream may be found at:

Join link:

<https://dce.webex.com/dce/j.php?MTID=m29b0f903c4a209f322e31275240e0b35>

Webinar number:

2494 542 6842

Webinar password:

BoardJan2026 (26273527 when dialing from a phone or video system)

Join by phone

+1-415-655-0003 United States Toll

Access code: 249 454 26842

Meetings are recorded and will be available a day or two after the meeting
at: <https://www.youtube.com/channel/UCrYDZCV51wlInSHhW10od8g/videos>.

I. Call to Order

II. Roll Call

III. Pledge of Allegiance

IV. Approval of Agenda

V. Public Comment

VI. Consent Agenda

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| B. Recommended Employment/Resignations/Contract Adjustments | 8 |
| C. Treasurer's Report - General/Other Fund Bills | 17 |
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| G. Grant Application(s)/Budget(s) Approval | |
| H. Fundraising Requests | |
| 1. Senior High Graduation Party | |
| I. Gift/Bequests | |

D.C. Everest Area School District, 6100 Alderson Street, Weston, WI 54476 ~ (715) 359-4221 65

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

| | |
|---|-----|
| 1. Donation from United Way of Marathon County to Weston Elementary School | 66 |
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| VII. Reports/Considerations | |
| A. WASB Legislative Network Member | |
| B. CESA #9 Representative | |
| C. Student Representative | |
| D. Superintendent | |
| 1. District Update | |
| 2. Cross District Job Shadow | |
| 3. Employee Engagement Survey | |
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| A. Thank You from the T. Mull Family | 222 |
| B. Thank you from A. Harvanek Family | 223 |
| C. Thank You from M. Mathies Family for Memorial | 224 |
| XI. Future Meeting Dates | |
| A. Special Meeting | |
| February 16, 2026, at 5:00 pm | |
| D.C. Everest Administration Building | |
| 6100 Alderson Street | |
| Weston, WI 54476 | |
| Regular Meeting | |
| February 18, 2026, at 6:30 pm | |
| D.C. Everest Administration Building | |
| 6100 Alderson Street | |
| Weston, WI 54476 | |
| Regular Meeting | |
| March 11, 2026, at 6:30 pm | |
| D.C. Everest Administration Building | |
| 6100 Alderson Street | |
| Weston, WI 54476 | |
| XII. The Board will consider adjournment to Closed Session pursuant to W.S.S. 19.85(1)(f) Considering ... disciplinary data of specific persons, or the investigation of charges against specific persons which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations (student safety incident), | |

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

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(e) for deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business whenever competitive or bargaining reasons require a closed session (teacher negotiations, compensation planning), and (c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility (working on the Superintendent's review). The Board will adjourn directly from Closed Session.

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

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

Regular School Board Meeting
Wednesday, December 10, 2025 6:30 PM
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476



I. Call to Order

II. Roll Call

Attendance Taken at 6:30 PM. Ben Bliven: Present, Joshua Dickerson: Present, Katie Felch: Present, Shannon Grabko: Present, Lindsey Lewitzke: Present, Larry Schaefer: Present, Yee Leng Xiong: Present. Present: 7.

III. Pledge of Allegiance

IV. Approval of Agenda

Motion made by Yee Leng Xiong and seconded by Katie Felch to approve the agenda for tonight's meeting passed with a voice vote.

V. Public Comment

Nick Polak
226205 Clearview Drive
Weston, WI 54476
Re: Fastpitch Softball Varsity Field

VI. Consent Agenda

Motion made by Joshua Dickerson and seconded by Shannon Grabko to approve the Consent Agenda without B. With a roll call vote, this motion passed.

Ben Bliven: Yea, Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea
Yea: 7, Nay: 0

Motion to approve B with a roll call vote. This motion, made by Yee Leng Xiong and seconded by Katie Felch, passed.

Joshua Dickerson: Abstain (With Conflict), Ben Bliven: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea
Yea: 6, Nay: 0, Abstain (With Conflict): 1

VI.A. Approval of Minutes

VI.B. Recommended Employment/Resignations/Contract Adjustments

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

VI.D. Balance Sheet

VI.E. Budget Transfers

VI.F. Budget Revisions

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

VI.G.1. Solar on Schools Project Grant

VI.H. Fundraising Requests

VI.I. Gift/Bequests

VI.I.1. Lumber from Dave McCracken for Student Projects

VI.J. Bus Accident Report

VI.K. Second Reading of Policies

VI.K.1. po5310.01 Emergency Nursing Services/Plan

VI.K.2. po5341 Emergency Medical Authorization

VII. Reports/Considerations

VII.A. WASB Legislative Network Member – the WASB resolutions were presented and discussed briefly with a desire to do more in depth discussion at the January Board meeting.

VII.B. CESA #9 Representative – Schaefer reported meetings may be virtual during the winter months.

VII.C. Student Representative – Ava reported on Senior Signing Day 6 students committed to colleges. 70 of our junior and senior high students competed in the Junior Achievement Titan Business Challenge at NTC. Our teams received first and second places, so now they are headed to compete at the state level. For December student council is doing a month-long dress up day where students get tickets if they participate and are entered to win weekly prizes or the grand prize of privileged parking close to the main doors. Then to finish the month of December at school, there will be an assembly to kick off winter break where there will be fun games like present stacking and ornament relay.

VII.D. Superintendent

VII.D.1. Calendar Development Update

VII.D.2. Federal Advocacy

VII.D.3. Safety Planning

VII.D.4. Facility Study Update

VII.D.4.a. District Update

VIII. Unfinished Business

VIII.A. New Opportunities at New Horizons – Presentation only

IX. New Business

IX.A. 4K Contracts for 2026-2027

Motion to approve the 4K contracts, which include an increase in payments to 4K providers from \$2,613 to \$2,625 per student, as well as the supply fee of \$32 per student. This motion, made by Katie Felch and seconded by Ben Bliven, passed with a voice vote.

IX.B. Calendar Start Date Waiver Request

WHEREAS, pursuant to Wis. Stat. Sec. 118.045 Commencement of school term, the State of Wisconsin provides that public school districts cannot start prior to September 1; and, WHEREAS, the school board may commence a school term prior to September 1 if it submits a written request to the Department of Public Instruction asking for an earlier start date listing the extraordinary reasons for the earlier start date request; and, WHEREAS, Chapter PI 27 Commencement of School Term lists "excessive costs associated with the transportation of pupils who attend private schools that start prior to September 1" as an extraordinary reason the Department of Public Instruction may grant a request; and, WHEREAS, the D.C. Everest Area School District has made a good faith effort to work with private schools to coordinate a school start date on or after September 1; and, BE IT RESOLVED that the D.C. Everest Area School District is officially requesting approval to commence the school term prior to September 1 to alleviate the excessive costs associated with transporting pupils who attend private schools prior to September 1 by commencing the 2026-2027 school year as early as August 24, 2026. BE IT RESOLVED FURTHER that on December 10, 2025, the D.C. Everest School Board passed this Resolution to alleviate the excessive costs associated with transporting pupils who attend private schools prior to September 1. Dated this 10th day of December 2025. This motion, made by Lindsey Lewitzke and seconded by Larry Schaefer, passed with a roll call vote.

Ben Bliven: Yea, Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea
Yea: 7, Nay: 0

IX.C. Course Proposals for 2026-2027

Motion to approve Discovery and Design, Ceramics 3, and Computer Keyboarding DE as course offerings for 2026-2027. This motion, made by Shannon Grabko and seconded by Yee Leng Xiong, passed with a voice vote with Felch abstaining.

IX.D. Great Place to Learn – Informational Only

IX.E. Girls Lacrosse and Hockey Coop Agreement Renewals

Motion to approve the Girls Lacrosse and Hockey Coops through the 2027-2028 school year. This motion, made by Larry Schaefer and seconded by Yee Leng Xiong, passed.

IX.F. Possible move of March 18, 2026, Board meeting to March 11 or 25.

Motion by Schaefer and seconded by Xiong to move the March School Board meeting to March 11. Motion passed with a voice vote.

IX.G. The ballot drawing will be held January 7, 2026, at 8:00 a.m.

X. Petitions and Communications

XI. Future Meeting Dates

XI.A. Regular Meeting

January 14, 2026, at 6:30 p.m.

D.C. Everest Administration Building

6100 Alderson Street

Weston, WI 54476

Special Meeting
February 16, 2026, at 5:00 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

Regular Meeting
February 18, 2026, at 6:30 p.m.
D.C. Everest Administration Building
6100 Alderson Street
Weston, WI 54476

XII. Motion made by Lewitzke and seconded by Dickerson to move to Closed Session Pursuant to W.S.S. 19.85(1)(d) to consider strategy for crime detection or prevention (Review/Approve one building safety drill). And W.S.S. 19.85(1)(f) for considering personal history or disciplinary data of specific persons, which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigation (Review of past student expulsion order). This motion passed with a roll call vote at 7:35 p.m. Ben Bliven: Yea, Joshua Dickerson: Yea, Katie Felch: Yea, Shannon Grabko: Yea, Lindsey Lewitzke: Yea, Larry Schaefer: Yea, Yee Leng Xiong: Yea Yea: 7, Nay: 0.

The Board adjourned from Closed Session.

Respectfully submitted,

Katrina Felch, Clerk

Ellen Suckow, Executive Assistant to the
Superintendent & School Board

PLEASE NOTE: These minutes are not the official minutes of the School Board until they are approved at the January 14, 2026, meeting of the School Board.

Employment Report



| Recommended Employment | | | |
|--|--|----------------------------|-------------------|
| Certified Staff | | | |
| Name | Position/Building | FTE | Start |
| Kayley Devenney | Special Education Teacher/RI | 1.00 Limited Term Contract | January 5, 2026 |
| Kayla Ellenbecker | Intern/RI | 0.50 (1 Semester) | January 26, 2026 |
| Emma Haines | Intern/MB | 0.50 (1 Semester) | January 26, 2026 |
| Jaelyn Handrick | Intern/RO | 0.50 (1 Semester) | January 26, 2026 |
| | | | |
| Support Staff | | | |
| Name | Position/Building | FTE | Start |
| Lauren Langbehn | Special Education Assistant/WE | 0.62 | December 12, 2025 |
| Krystal Stoltz | Server/JH & School Nutrition Substitute/District | 0.27 | January 5, 2026 |
| Sarah Manecke | Special Education Assistant/RO | 0.62 | January 7, 2026 |
| Debra Aldridge | Member Services/GTCC | 0.50 | January 12, 2026 |
| Derek Bennett | Member Services & Building Monitor/GTCC | 0.50 | January 12, 2026 |
| | | | |
| Students | | | |
| Name | Position/Building | FTE | Start |
| Devin Alves | Member Services/GTCC | 0.5 | January 5, 2026 |
| Suzanna Hignite | Student Custodian/District | 0.25 | January 7, 2026 |
| | | | |
| Seasonal Staff/Temporary/Occasional | | | |
| Name | Position/Building | Start | End |

| | | | |
|--------------------|---|-------------------|-------------------|
| Brian Pensinger | Event Worker/District | December 29, 2025 | N/A |
| Substitutes | | | |
| Name | Position/Building | FTE | Start |
| Todd Tretter | Guest Teacher & Substitute Assistant/District | N/A | December 15, 2025 |
| DeAndre Faulks | Substitute Custodian/District | N/A | December 17, 2025 |
| Lori Tischendorf | Guest Teacher/District | N/A | December 18, 2025 |
| Calden Berg | Substitute Assistant/District | N/A | January 5, 2026 |
| Madison Gamez | Guest Teacher & Substitute Assistant/District | N/A | January 5, 2026 |
| Emma Winter | Guest Teacher & Substitute Assistant/District | N/A | January 5, 2026 |
| Terri Yeager | Guest Teacher & Substitute Assistant/District | N/A | January 5, 2026 |
| Heather Klos | Substitute Assistant/District | N/A | January 7, 2026 |
| Nicholas Larson | Guest Teacher & Substitute Assistant/District | N/A | January 7, 2026 |
| Samuel Mims | Guest Teacher & Substitute Assistant/District | N/A | January 7, 2026 |
| Kaitlyn Smith | Guest Teacher & Substitute Assistant/District | N/A | January 8, 2026 |

| | | | |
|--------------------------|---|---|-----------------------|
| Taylor Crass | Guest Teacher/SH | N/A | January 26, 2026 |
| Sawyer Stevens | Guest Teacher & Substitute Assistant/District | N/A | January 26, 2026 |
| Kayli Thao | Always an Evergreen Guest Teacher/WE | N/A | January 26, 2026 |
| Elena Vlotho | Guest Teacher/MS & SH | N/A | January 26, 2026 |
| | | | |
| End of Employment | | | |
| All Staff | | | |
| Name | Position/Building | Reason | Effective Date |
| Mikayla Prins | Special Education Assistant/RO | Resignation | December 19, 2025 |
| Robert Winget | Substitute Assistant/District | Resignation | December 29, 2025 |
| Julia Nowak | Education Assistant/RO | Resignation | January 22, 2026 |
| Calista Fuehrer | Intern/EV | Resignation | January 23, 2026 |
| Kristin Jirik | English Learner Teacher/WE | Retirement | June 8, 2026 |
| Ann Johnson | Music Teacher/MS & JH | Retirement | June 8, 2026 |
| Steven Kmosena | Technology Education Teacher/SH | Resignation | June 8, 2026 |
| Reanee Luetschwager | Special Education Teacher/RI | Retirement | June 8, 2026 |
| Lisa Phalen | Music Teacher/MS | Retirement | June 8, 2026 |
| Chad Thompson | Social Studies Teacher/JH | Retirement | June 8, 2026 |
| Tracey Blaser | Accounts Payable Specialist/Admin | Retirement | June 30, 2026 |
| | | | |
| Adjustments | | | |
| Certified Staff | | | |
| Name | Position From | Position To | Effective Date |
| Tessa Atwood | Intern/MB | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Melanie Baca | Intern/RO | Always an Evergreen Guest Teacher/MB | January 26, 2026 |

| | | | |
|----------------------|---|---|-----------------------|
| Anna Butler | Guest Teacher/WE & JH | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Caleb Feakes | Substitute Assistant/District | Guest Teacher/JH | January 26, 2026 |
| Kiara Hammond | Guest Teacher/EV | Always an Evergreen Guest Teacher/RI | January 26, 2026 |
| Gus Johnson | Guest Teacher/RI | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Jamie Kazmierczak | Intern/MB | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Jordyn Langbehn | Guest Teacher/RI & MS | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Elizabeth LaQua | Intern/WE | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Morgan Paulsrud | Guest Teacher & Substitute Assistant/District | Intern/MB | January 26, 2026 |
| Claire Tesch | Guest Teacher/EV | Always an Evergreen Guest Teacher/EV | January 26, 2026 |
| Emma Winter | Guest Teacher & Substitute Assistant/District | Intern/RI | January 26, 2026 |
| Hailey Zaal | Intern/RO | Always an Evergreen Guest Teacher/RO | January 26, 2026 |
| Grace Ziegler | Guest Teacher/RI | Always an Evergreen Guest Teacher/HA | January 26, 2026 |
| | | | |
| Support Staff | | | |
| Name | Position From | Position To | Effective Date |
| Allyson Frystak | Before & After Care Staff/GTCC & Elementary Buildings | Substitute Assistant/District & Before & After Care Staff/GTCC & Elementary Buildings | December 15, 2025 |
| Louise Yang | English Learner Assistant & Lunchroom Assistant/RO | English Learner Assistant/RO | January 5, 2026 |
| Lynn Richey | Server/JH | Housekeeper/JH | January 5, 2026 |

| | | | |
|------------------|---|---|-----------------|
| John Ellenbecker | Housekeeper/JH | Lead Housekeeper/JH | January 5, 2026 |
| Cassandra Kay | Before & After Care Staff/GTCC & Elementary Buildings | Substitute Assistant/District & Before & After Care Staff/GTCC & Elementary Buildings | January 5, 2026 |
| | | | |



Employment Report

Date: 1/14/2026

| Recommended Employment | | | |
|--|--|----------------------------|-------------------|
| Certified Staff | | | |
| Name | Position/Building | FTE | Start |
| Kayley Devenney | Special Education Teacher/RI | 1.00 Limited Term Contract | January 5, 2026 |
| Kayla Ellenbecker | Intern/RI | 0.50 (1 Semester) | January 26, 2026 |
| Emma Haines | Intern/MB | 0.50 (1 Semester) | January 26, 2026 |
| Jaelyn Handrick | Intern/RO | 0.50 (1 Semester) | January 26, 2026 |
| | | | |
| Support Staff | | | |
| Name | Position/Building | FTE | Start |
| Lauren Langbehn | Special Education Assistant/WE | 0.62 | December 12, 2025 |
| Sarah Manecke | Special Education Assistant/RO | 0.62 | January 7, 2026 |
| Krystal Stoltz | Server/JH & School Nutrition Substitute/District | 0.27 | January 5, 2026 |
| Debra Aldridge | Member Services/GTCC | 0.50 | January 12, 2026 |
| Derek Bennett | Member Services & Building Monitor/GTCC | 0.50 | January 12, 2026 |
| Anna Schaeftbauer | Recreation Coordinator/GTCC | 1.00 | January 26, 2026 |
| | | | |
| Students | | | |
| Name | Position/Building | FTE | Start |
| Devin Alves | Member Services/GTCC | 0.5 | January 5, 2026 |
| | | | |
| Seasonal Staff/Temporary/Occasional | | | |
| Name | Position/Building | Start | End |
| Brian Pensinger | Event Worker/District | December 29, 2025 | N/A |
| | | | |
| Substitutes | | | |
| Name | Position/Building | FTE | Start |

| | | | |
|------------------------|---|-----------------|-------------------|
| Todd Tretter | Guest Teacher & Substitute Assistant/District | N/A | December 15, 2025 |
| DeAndre Faulks | Substitute Custodian/District | N/A | December 17, 2025 |
| Lori Tischendorf | Guest Teacher/District | N/A | December 18, 2025 |
| Calden Berg | Substitute Assistant/District | N/A | January 5, 2026 |
| Madison Gamez | Guest Teacher & Substitute Assistant/District | N/A | January 5, 2026 |
| Emma Winter | Guest Teacher & Substitute Assistant/District | N/A | January 5, 2026 |
| Terri Yeager | Guest Teacher & Substitute Assistant/District | N/A | January 5, 2026 |
| Nicholas Larson | Guest Teacher & Substitute Assistant/District | N/A | January 7, 2026 |
| Samuel Mims | Guest Teacher & Substitute Assistant/District | N/A | January 7, 2026 |
| Kaitlyn Smith | Guest Teacher & Substitute Assistant/District | N/A | January 8, 2026 |
| Heather Klos | Substitute Assistant/District | N/A | January 12, 2026 |
| Brittany Anderson | Guest Teacher/MB & MS | N/A | January 26, 2026 |
| Ingrid Busse | Guest Teacher & Substitute Assistant/District | N/A | January 26, 2026 |
| Taylor Crass | Guest Teacher/SH | N/A | January 26, 2026 |
| Molly Heiser | Guest Teacher & Substitute Assistant/District | N/A | January 26, 2026 |
| Bradie Sivertson | Guest Teacher & Substitute Assistant/District | N/A | January 26, 2026 |
| Sawyer Stevens | Guest Teacher & Substitute Assistant/District | N/A | January 26, 2026 |
| Kayli Thao | Always an Evergreen Guest Teacher/WE | N/A | January 26, 2026 |
| Elena Vlotho | Guest Teacher/MS & SH | N/A | January 26, 2026 |
| | | | |
| Summer Learning | | | |
| Name | Position | Start | End |
| Nicole Mathews | Assistant Director | January 1, 2026 | August 31, 2026 |
| Brittany Sepnafski | Administrative Liaison | January 1, 2026 | August 31, 2026 |
| Scot Abel | Site Principal | January 1, 2026 | July 17, 2026 |

| | | | |
|-----------------|---|-----------------|----------------|
| Jennifer Kislow | Site Principal | January 1, 2026 | July 17, 2026 |
| Amanda Thoma | Site Principal | January 1, 2026 | July 17, 2026 |
| Kia Thao | Secondary Hmong Enrichment Coordinator | June 1, 2026 | August 7, 2026 |
| Xia Yang | Elementary Hmong Enrichment Coordinator | June 1, 2026 | August 7, 2026 |
| | | | |

End of Employment

All Staff

| Name | Position/Building | Reason | Effective Date |
|---------------------|-----------------------------------|---------------|-----------------------|
| Mikayla Prins | Special Education Assistant/RO | Resignation | December 19, 2025 |
| Robert Winget | Substitute Assistant/District | Resignation | December 29, 2025 |
| Julia Nowak | Education Assistant/RO | Resignation | January 22, 2026 |
| Calista Fuehrer | Intern/EV | Resignation | January 23, 2026 |
| Kristin Jirik | English Learner Teacher/WE | Retirement | June 8, 2026 |
| Ann Johnson | Music Teacher/MS & JH | Retirement | June 8, 2026 |
| Steven Kmosena | Technology Education Teacher/SH | Resignation | June 8, 2026 |
| Reanee Luetschwager | Special Education Teacher/RI | Retirement | June 8, 2026 |
| Lisa Phalen | Music Teacher/MS | Retirement | June 8, 2026 |
| Chad Thompson | Social Studies Teacher/JH | Retirement | June 8, 2026 |
| Tracey Blaser | Accounts Payable Specialist/Admin | Retirement | June 30, 2026 |
| | | | |

Adjustments

Certified Staff

| Name | Position From | Position To | Effective Date |
|----------------------|---|---|-----------------------|
| Heather Theiss | Special Education Teacher/RI | Elementary Behavior Coach/District | January 5, 2026 |
| Kristen Spiegel Berg | Long-Term Student Engagement Coordinator/WE | Guest Teacher & Substitute Assistant/District | January 21, 2026 |
| Tessa Atwood | Intern/MB | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Melanie Baca | Intern/RO | Always an Evergreen Guest Teacher/MB | January 26, 2026 |

| | | | |
|----------------------|---|---|-----------------------|
| Anna Butler | Guest Teacher/WE & JH | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Caleb Feakes | Substitute Assistant/District | Guest Teacher/JH | January 26, 2026 |
| Kiara Hammond | Guest Teacher/EV | Always an Evergreen Guest Teacher/RI | January 26, 2026 |
| Gus Johnson | Guest Teacher/RI | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Jamie Kazmierczak | Intern/MB | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Jordyn Langbehn | Guest Teacher/RI & MS | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Elizabeth LaQua | Intern/WE | Guest Teacher & Substitute Assistant/District | January 26, 2026 |
| Morgan Paulsrud | Guest Teacher & Substitute Assistant/District | Intern/MB | January 26, 2026 |
| Claire Tesch | Guest Teacher/EV | Always an Evergreen Guest Teacher/EV | January 26, 2026 |
| Emma Winter | Guest Teacher & Substitute Assistant/District | Intern/RI | January 26, 2026 |
| Hailey Zaal | Intern/RO | Always an Evergreen Guest Teacher/RO | January 26, 2026 |
| Grace Ziegler | Guest Teacher/RI | Always an Evergreen Guest Teacher/HA | January 26, 2026 |
| | | | |
| Support Staff | | | |
| Name | Position From | Position To | Effective Date |
| Allyson Frystak | Before & After Care Staff/GTCC & Elementary Buildings | Substitute Assistant/District & Before & After Care Staff/GTCC & Elementary Buildings | December 15, 2025 |
| Louise Yang | English Learner Assistant & Lunchroom Assistant/RO | English Learner Assistant/RO | January 5, 2026 |
| Lynn Richey | Server/JH | Housekeeper/JH | January 5, 2026 |
| John Ellenbecker | Housekeeper/JH | Lead Housekeeper/JH | January 5, 2026 |
| Cassandra Kay | Before & After Care Staff/GTCC & Elementary Buildings | Substitute Assistant/District & Before & After Care Staff/GTCC & Elementary Buildings | January 5, 2026 |

D.C. EVEREST AREA SCHOOL DISTRICT
6100 ALDERSON STREET, WESTON, WI 54476

TREASURER'S REPORT

DECEMBER 1, 2025

| | | |
|--|----------------|----------------|
| CASH BALANCE AS OF DECEMBER 1, 2025 | (\$467,487.81) | |
| INVESTMENT ACCOUNT TRANSFERS | | \$4,931,241.00 |
| RECEIPTS CR#36456 #36553 | \$7,631,057.41 | |
| CHECKS FOR APPROVAL: #238642- #238764 ACH: #252601909- #252602193 | | \$2,268,279.35 |
| <u>VOIDS:</u> 238135, 238675, 238672, 238640 | \$1,763.91 | |
| CASH BALANCE AS OF DECEMBER 31, 2025 | | (\$34,186.84) |

| | |
|----------------|----------------|
| \$7,165,333.51 | \$7,165,333.51 |
|----------------|----------------|

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(12/1/2025 - 12/31/2025)**

| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|--|---------------------------|-----------------------|---------------|
| 238642 | ALLIANT UTILITIES/WP&L | 45962 | 12/5/25 | 1,134.99 |
| 238643 | ASPIRUS MEDICAL GROUP | 151352 | 12/5/25 | 84.00 |
| 238643 | ASPIRUS MEDICAL GROUP | 151538 | 12/5/25 | 252.00 |
| 238643 | ASPIRUS MEDICAL GROUP | 151538 | 12/5/25 | 252.00 |
| 238644 | BOELTER COMPANIES, THE | 98590248 | 12/5/25 | 66.75 |
| 238644 | BOELTER COMPANIES, THE | 98590248 | 12/5/25 | 89.00 |
| 238644 | BOELTER COMPANIES, THE | 98590248 | 12/5/25 | 200.25 |
| 238644 | BOELTER COMPANIES, THE | 98590248 | 12/5/25 | 1,869.02 |
| 238645 | BUSKIRK, ELIZABETH | Buskirk -WLSTC '25 | 12/5/25 | 62.55 |
| 238646 | CITY-COUNTY INFORMATION TECHNOLOGY | 22566 | 12/5/25 | 250.00 |
| 238647 | DUNCAN, DAVID | Duncan,D -WLSTC'25 | 12/5/25 | 555.51 |
| 238648 | DUNCAN, RACHEL | Duncan,R -WLSTC 2025 | 12/5/25 | 61.77 |
| 238649 | ELLENBERGER, CALEY | Ellenberger -WLSTC' | 12/5/25 | 284.76 |
| 238650 | ENTERPRISE RENT-A-CAR COMPANY OF WI, L | 8695 | 12/5/25 | 337.80 |
| 238651 | EWALD, CASSANDRA | Ewald,C -WLSTC 2025 | 12/5/25 | 292.23 |
| 238652 | FRIENDS OF EVEREST BASKETBALL | 1234562025 | 12/5/25 | 150.00 |
| 238653 | GORDON FOOD SERVICE INC | 2002968486 | 12/5/25 | (206.35) |
| 238653 | GORDON FOOD SERVICE INC | 2002970240 | 12/5/25 | (35.46) |
| 238653 | GORDON FOOD SERVICE INC | 9029685644 | 12/5/25 | 14.20 |
| 238653 | GORDON FOOD SERVICE INC | 9029685633 | 12/5/25 | 49.06 |
| 238653 | GORDON FOOD SERVICE INC | 9029685623 | 12/5/25 | 73.38 |
| 238653 | GORDON FOOD SERVICE INC | 9029685616 | 12/5/25 | 399.99 |
| 238653 | GORDON FOOD SERVICE INC | 9029685621 | 12/5/25 | 452.87 |
| 238653 | GORDON FOOD SERVICE INC | 9029685638 | 12/5/25 | 476.46 |
| 238653 | GORDON FOOD SERVICE INC | 9029685635 | 12/5/25 | 483.86 |
| 238653 | GORDON FOOD SERVICE INC | 9029685642 | 12/5/25 | 497.59 |
| 238653 | GORDON FOOD SERVICE INC | 9029685639 | 12/5/25 | 751.92 |
| 238653 | GORDON FOOD SERVICE INC | 9029685636 | 12/5/25 | 1,391.72 |
| 238653 | GORDON FOOD SERVICE INC | 9029685615 | 12/5/25 | 3,225.31 |
| 238653 | GORDON FOOD SERVICE INC | 9029685626 | 12/5/25 | 3,241.95 |
| 238653 | GORDON FOOD SERVICE INC | 9029303966 | 12/5/25 | 4,705.94 |
| 238653 | GORDON FOOD SERVICE INC | 9029685627 | 12/5/25 | 6,241.32 |
| 238654 | HEARTLAND BUSINESS SYSTEMS INC | 655311-RTN | 12/5/25 | (3,362.24) |
| 238654 | HEARTLAND BUSINESS SYSTEMS INC | 819035-H | 12/5/25 | 500.00 |
| 238654 | HEARTLAND BUSINESS SYSTEMS INC | 816706-H | 12/5/25 | 532.65 |
| 238654 | HEARTLAND BUSINESS SYSTEMS INC | 816704-H | 12/5/25 | 3,152.54 |
| 238655 | JOSTENS, INC. | 38068736 | 12/5/25 | 13.05 |
| 238655 | JOSTENS, INC. | 38067877 | 12/5/25 | 18.80 |
| 238656 | KURTH, TRAVIS | Kurth,T -WLSTC '25 | 12/5/25 | 343.24 |
| 238657 | LAMERS BUS LINES, INC. | 93723 | 12/5/25 | 176.42 |

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|-------------------------|------------------------------|---------------------------|-----------------------|---------------|
| 238657 | LAMERS BUS LINES, INC. | 93723 | 12/5/25 | 176.42 |
| 238657 | LAMERS BUS LINES, INC. | 93717 | 12/5/25 | 204.47 |
| 238657 | LAMERS BUS LINES, INC. | 93721 | 12/5/25 | 523.43 |
| 238658 | LESAGE, MARLENE | 45962 | 12/5/25 | 9.52 |
| 238659 | MARATHON CO HEALTH DEPT | INV08680 | 12/5/25 | 30.00 |
| 238660 | MS GRAPHICS, LLC | 2014-8501 | 12/5/25 | 264.64 |
| 238661 | PHELPS, MOLLY | Phelps,M -WLSTC25 | 12/5/25 | 18.83 |
| 238662 | SIMS, GEORGE | Sims,G -WLSTC '25 | 12/5/25 | 19.00 |
| 238663 | T-MOBILE USA INC | 11212025 | 12/5/25 | 156.00 |
| 238664 | T-MOBILE USA INC | 11232025 | 12/5/25 | 536.00 |
| 238665 | VENUS, BRITTANY | Venus,B -WLSTC '25 | 12/5/25 | 288.20 |
| 238666 | VESTIS SERVICES LLC | 6320714666 | 12/5/25 | 52.34 |
| 238667 | VILLAGE OF WESTON | AUG-OCT2025 BALL DI | 12/5/25 | 99.69 |
| 238667 | VILLAGE OF WESTON | AUG-OCT2025 BALL DI | 12/5/25 | 122.84 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 ADMIN | 12/5/25 | 281.75 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 ADMIN | 12/5/25 | 438.05 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 ADMIN | 12/5/25 | 488.94 |
| 238667 | VILLAGE OF WESTON | Sept-Nov2025GTCC | 12/5/25 | 1,491.81 |
| 238667 | VILLAGE OF WESTON | Sept-Nov2025GTCC | 12/5/25 | 2,032.13 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 JH | 12/5/25 | 2,148.96 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 SH | 12/5/25 | 2,296.44 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 JH | 12/5/25 | 2,320.50 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 SH | 12/5/25 | 2,548.61 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 JH | 12/5/25 | 3,428.26 |
| 238667 | VILLAGE OF WESTON | AUG-NOV2025 SH | 12/5/25 | 4,303.25 |
| 238668 | WATERTOWN HIGH SCHOOL | EF12062025 | 12/5/25 | 285.00 |
| 238669 | WAUSAU & MARA CTY PARKS | 12012025 | 12/5/25 | 3,180.00 |
| 238670 | JAIPURI, SOLOMON | SCHOLARSHIP | 12/5/25 | 350.00 |
| 238671 | HOLMEN HIGH SCHOOL | EF12292025 | 12/8/25 | 300.00 |
| 238671 | HOLMEN HIGH SCHOOL | EF12292025 | 12/8/25 | 400.00 |
| 238672 | ADAMS FRIENDSHIP HIGH SCHOOL | EF12122025 | 12/12/25 | 275.00 |
| 238672 | ADAMS FRIENDSHIP HIGH SCHOOL | EF12122025 | 12/12/25 | 400.00 |
| 238673 | EAU CLAIRE NORTH HS | EF12202025 | 12/12/25 | 100.00 |
| 238674 | GREEN BAY PREBLE HS | EF12202025 | 12/12/25 | 250.00 |
| 238675 | OSHKOSH WEST HIGH SCHOOL | EF12202025 | 12/12/25 | 225.00 |
| 238676 | RHINELANDER HIGH SCHOOL | EF12192025 | 12/12/25 | 350.00 |
| 238677 | SCHMIDT, REED | 112825Schmidt | 12/12/25 | 150.00 |
| 238678 | STRATFORD HIGH SCHOOL | EF12202025 | 12/12/25 | 125.00 |
| 238679 | VILLAGE OF KRONENWETTER | BILL # 571025 | 12/12/25 | 6.00 |
| 238680 | WATERTOWN HIGH SCHOOL | EF12062025G | 12/12/25 | 150.00 |

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| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|------------------------------|---------------------------|-----------------------|---------------|
| 238681 | ACCENTU | 7157 | 12/12/25 | 500.00 |
| 238682 | BLICK ART MATERIALS | 6723131 | 12/12/25 | 64.75 |
| 238683 | BOELTER COMPANIES, THE | 98594059 | 12/12/25 | 20.58 |
| 238683 | BOELTER COMPANIES, THE | 98594059 | 12/12/25 | 27.44 |
| 238683 | BOELTER COMPANIES, THE | 98594059 | 12/12/25 | 61.74 |
| 238683 | BOELTER COMPANIES, THE | 98594059 | 12/12/25 | 576.26 |
| 238684 | CALLTOWER INC | 202898285 | 12/12/25 | 707.47 |
| 238685 | CELLCOM - WAUSAU | 416712 | 12/12/25 | 1,179.08 |
| 238686 | CESA 5 | 2601494 | 12/12/25 | 14,538.33 |
| 238687 | COCHLEAR AMERICAS | 3827337 | 12/12/25 | 315.00 |
| 238688 | COUNTRYSIDE FENCE & SERV LLC | 21522 | 12/12/25 | 1,235.00 |
| 238688 | COUNTRYSIDE FENCE & SERV LLC | 21521 | 12/12/25 | 7,064.00 |
| 238689 | DC EVEREST SOCCER BOOSTERS | 202504 | 12/12/25 | 5,320.00 |
| 238690 | DDK LAWN & SNOW SERVICES LLC | 1903 | 12/12/25 | 10,487.71 |
| 238690 | DDK LAWN & SNOW SERVICES LLC | 1904 | 12/12/25 | 11,420.00 |
| 238691 | ECM PUBLISHERS, INC | 1074186 | 12/12/25 | 515.00 |
| 238692 | ELITE CUSTOM CABINETRY, INC. | 23 | 12/12/25 | 1,014.48 |
| 238693 | ESPECIAL NEEDS | INV-354986 | 12/12/25 | 6,088.78 |
| 238694 | FERGUSON, SAVANNAH | 45962 | 12/12/25 | 74.48 |
| 238695 | GORDON FOOD SERVICE INC | 2002991522 | 12/12/25 | (31.42) |
| 238695 | GORDON FOOD SERVICE INC | 2002991130 | 12/12/25 | (6.54) |
| 238695 | GORDON FOOD SERVICE INC | 2002988992 | 12/12/25 | (1.96) |
| 238695 | GORDON FOOD SERVICE INC | 9030040794 | 12/12/25 | 3.55 |
| 238695 | GORDON FOOD SERVICE INC | 9029769166 | 12/12/25 | 7.10 |
| 238695 | GORDON FOOD SERVICE INC | 9029944325 | 12/12/25 | 17.75 |
| 238695 | GORDON FOOD SERVICE INC | 9030040766 | 12/12/25 | 17.75 |
| 238695 | GORDON FOOD SERVICE INC | 9030040825 | 12/12/25 | 17.75 |
| 238695 | GORDON FOOD SERVICE INC | 9029944336 | 12/12/25 | 26.90 |
| 238695 | GORDON FOOD SERVICE INC | 9030040824 | 12/12/25 | 31.49 |
| 238695 | GORDON FOOD SERVICE INC | 9029769386 | 12/12/25 | 46.15 |
| 238695 | GORDON FOOD SERVICE INC | 9029944330 | 12/12/25 | 56.80 |
| 238695 | GORDON FOOD SERVICE INC | 9029769376 | 12/12/25 | 119.34 |
| 238695 | GORDON FOOD SERVICE INC | 9029944343 | 12/12/25 | 156.20 |
| 238695 | GORDON FOOD SERVICE INC | 9029769168 | 12/12/25 | 159.84 |
| 238695 | GORDON FOOD SERVICE INC | 9029769191 | 12/12/25 | 184.50 |
| 238695 | GORDON FOOD SERVICE INC | 9029944328 | 12/12/25 | 193.51 |
| 238695 | GORDON FOOD SERVICE INC | 9029769170 | 12/12/25 | 215.80 |
| 238695 | GORDON FOOD SERVICE INC | 9029944327 | 12/12/25 | 230.17 |
| 238695 | GORDON FOOD SERVICE INC | 9030040799 | 12/12/25 | 273.76 |
| 238695 | GORDON FOOD SERVICE INC | 9030040768 | 12/12/25 | 296.10 |

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|-------------------------|---------------------------------------|---------------------------|-----------------------|---------------|
| 238695 | GORDON FOOD SERVICE INC | 9029944322 | 12/12/25 | 297.24 |
| 238695 | GORDON FOOD SERVICE INC | 9029769191 | 12/12/25 | 299.76 |
| 238695 | GORDON FOOD SERVICE INC | 9029944321 | 12/12/25 | 536.27 |
| 238695 | GORDON FOOD SERVICE INC | 9029944331 | 12/12/25 | 605.94 |
| 238695 | GORDON FOOD SERVICE INC | 9029944344 | 12/12/25 | 647.74 |
| 238695 | GORDON FOOD SERVICE INC | 9029769162 | 12/12/25 | 918.98 |
| 238695 | GORDON FOOD SERVICE INC | 9030040787 | 12/12/25 | 1,155.59 |
| 238695 | GORDON FOOD SERVICE INC | 9029769317 | 12/12/25 | 1,338.56 |
| 238695 | GORDON FOOD SERVICE INC | 9029944319 | 12/12/25 | 1,479.83 |
| 238695 | GORDON FOOD SERVICE INC | 9030040822 | 12/12/25 | 1,582.84 |
| 238695 | GORDON FOOD SERVICE INC | 9029944340 | 12/12/25 | 2,627.68 |
| 238695 | GORDON FOOD SERVICE INC | 9030040758 | 12/12/25 | 2,770.25 |
| 238695 | GORDON FOOD SERVICE INC | 9029944318 | 12/12/25 | 2,892.85 |
| 238695 | GORDON FOOD SERVICE INC | 9029769150 | 12/12/25 | 3,122.04 |
| 238695 | GORDON FOOD SERVICE INC | 9029769155 | 12/12/25 | 4,767.75 |
| 238695 | GORDON FOOD SERVICE INC | 9030040773 | 12/12/25 | 5,498.90 |
| 238695 | GORDON FOOD SERVICE INC | 9029944338 | 12/12/25 | 6,623.48 |
| 238695 | GORDON FOOD SERVICE INC | 9030040814 | 12/12/25 | 6,759.11 |
| 238695 | GORDON FOOD SERVICE INC | 9029769348 | 12/12/25 | 7,847.81 |
| 238696 | GRAPHICS PLUS, INC. | 24708 | 12/12/25 | 195.00 |
| 238697 | GREATER WAUSAU CHAMBER OF COMMERC | 3008620 | 12/12/25 | 695.00 |
| 238698 | IMAGINE YOUR CAPACITY COUNSEL & CONSI | 3947 | 12/12/25 | 2,670.70 |
| 238699 | KAMINSKI TRKG & EXCAVATING LLC | 1152 | 12/12/25 | 275.00 |
| 238700 | LAMERS BUS LINES, INC. | 95371 | 12/12/25 | 69.05 |
| 238700 | LAMERS BUS LINES, INC. | 95273 | 12/12/25 | 85.34 |
| 238700 | LAMERS BUS LINES, INC. | 95373 | 12/12/25 | 102.82 |
| 238700 | LAMERS BUS LINES, INC. | 95372 | 12/12/25 | 116.34 |
| 238700 | LAMERS BUS LINES, INC. | 95389 | 12/12/25 | 132.31 |
| 238700 | LAMERS BUS LINES, INC. | 95374 | 12/12/25 | 148.72 |
| 238700 | LAMERS BUS LINES, INC. | 95267 | 12/12/25 | 199.23 |
| 238700 | LAMERS BUS LINES, INC. | 95358 | 12/12/25 | 212.24 |
| 238700 | LAMERS BUS LINES, INC. | 95360 | 12/12/25 | 220.88 |
| 238700 | LAMERS BUS LINES, INC. | 95356 | 12/12/25 | 236.32 |
| 238700 | LAMERS BUS LINES, INC. | 95357 | 12/12/25 | 237.70 |
| 238700 | LAMERS BUS LINES, INC. | 95391 | 12/12/25 | 240.46 |
| 238700 | LAMERS BUS LINES, INC. | 93843 | 12/12/25 | 261.52 |
| 238700 | LAMERS BUS LINES, INC. | 95365 | 12/12/25 | 286.59 |
| 238700 | LAMERS BUS LINES, INC. | 95368 | 12/12/25 | 320.38 |
| 238700 | LAMERS BUS LINES, INC. | 95367 | 12/12/25 | 348.90 |
| 238700 | LAMERS BUS LINES, INC. | 95366 | 12/12/25 | 352.43 |

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|-------------------------|--------------------------------------|---------------------------|-----------------------|---------------|
| 238700 | LAMERS BUS LINES, INC. | 95375 | 12/12/25 | 358.55 |
| 238700 | LAMERS BUS LINES, INC. | 95359 | 12/12/25 | 364.68 |
| 238700 | LAMERS BUS LINES, INC. | 95397 | 12/12/25 | 405.72 |
| 238700 | LAMERS BUS LINES, INC. | 95398 | 12/12/25 | 439.00 |
| 238700 | LAMERS BUS LINES, INC. | 93839 | 12/12/25 | 577.71 |
| 238700 | LAMERS BUS LINES, INC. | 95396 | 12/12/25 | 609.97 |
| 238700 | LAMERS BUS LINES, INC. | 95388 | 12/12/25 | 775.00 |
| 238700 | LAMERS BUS LINES, INC. | 95295 | 12/12/25 | 1,340.00 |
| 238701 | MASUCA, TAMI | 58895 | 12/12/25 | 36.50 |
| 238702 | MATHFACTLAB LLC | 251026 | 12/12/25 | 912.00 |
| 238703 | MCGRAW HILL SCHOOL EDUC HOLDINGS, IN | 1.38991E+11 | 12/12/25 | 56.75 |
| 238704 | NAPA AUTO PARTS | 967645 | 12/12/25 | (143.94) |
| 238704 | NAPA AUTO PARTS | 967797 | 12/12/25 | (37.52) |
| 238704 | NAPA AUTO PARTS | 967578 | 12/12/25 | 37.52 |
| 238704 | NAPA AUTO PARTS | 967584 | 12/12/25 | 162.60 |
| 238705 | NATIONAL AUTISM RESOURCES, LLC. | 303337 | 12/12/25 | 179.98 |
| 238706 | PITNEY BOWES INC | 1028564964 | 12/12/25 | 265.58 |
| 238707 | RETTLER CORPORATION | 25307 | 12/12/25 | 1,000.00 |
| 238707 | RETTLER CORPORATION | 25307 | 12/12/25 | 3,500.00 |
| 238708 | STAPLES ADVANTAGE | 6049893766 | 12/12/25 | 77.73 |
| 238709 | TOLLIVER, KRISTA | 58972 | 12/12/25 | 28.45 |
| 238710 | VESTIS SERVICES LLC | 6320717768 | 12/12/25 | 51.63 |
| 238710 | VESTIS SERVICES LLC | NOV2025 736581000 | 12/12/25 | 1,157.83 |
| 238711 | WALSWORTH PUBLISHING CO INC | 6018210 | 12/12/25 | 4,290.48 |
| 238712 | WICHMANN, EMILY | 57702 | 12/12/25 | 19.55 |
| 238713 | WOLVERINE SPORTS/SCHOOLMASTERS | 682208 | 12/12/25 | 274.38 |
| 238714 | MONT L. MARTIN TRUSTEE | 12122025A | 12/12/25 | 67.00 |
| 238715 | UNITED WAY OF MARATHON CNTY | 20251212ADUWAY | 12/12/25 | 668.01 |
| 238716 | ADAMS FRIENDSHIP HIGH SCHOOL | EF1212025G | 12/19/25 | 550.00 |
| 238717 | LAMERS BUS LINES, INC. | 95369 | 12/19/25 | 571.36 |
| 238718 | LAMERS BUS LINES, INC. | 95546 | 12/19/25 | 528.75 |
| 238719 | A & A LOCK SERVICE | DEC.12.25 | 12/19/25 | 131.50 |
| 238720 | BOELTER COMPANIES, THE | 98597884 | 12/19/25 | 30.17 |
| 238720 | BOELTER COMPANIES, THE | 98597884 | 12/19/25 | 40.23 |
| 238720 | BOELTER COMPANIES, THE | 98597884 | 12/19/25 | 90.51 |
| 238720 | BOELTER COMPANIES, THE | 98597884 | 12/19/25 | 844.78 |
| 238721 | BSN SPORTS LLC | 932363151 | 12/19/25 | 1,117.64 |
| 238722 | CHARTER COMMUNICATIONS, INC. | 1.71371E+14 | 12/19/25 | 967.69 |
| 238723 | CLASSB INC | 186260 | 12/19/25 | 352.57 |
| 238724 | DC EVEREST SOCCER BOOSTERS | 55 | 12/19/25 | 1,533.52 |

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|-------------------------|-----------------------------|---------------------------|-----------------------|---------------|
| 238725 | DIVERSE FOODWORKS EQUIP LLC | 103248 | 12/19/25 | 158.30 |
| 238726 | FRIENDS OF EVEREST BASEBALL | 11 | 12/19/25 | 43.75 |
| 238727 | FSI PRINT & DESIGN LLC | 58003 | 12/19/25 | 290.00 |
| 238728 | GANNETT WISCOSNIN LOCALIQ | 7416094 | 12/19/25 | 61.80 |
| 238729 | GORDON FOOD SERVICE INC | 9910972 | 12/19/25 | (844.37) |
| 238729 | GORDON FOOD SERVICE INC | 3310974 | 12/19/25 | (183.20) |
| 238729 | GORDON FOOD SERVICE INC | 3310973 | 12/19/25 | (165.56) |
| 238729 | GORDON FOOD SERVICE INC | 3298916 | 12/19/25 | (140.73) |
| 238729 | GORDON FOOD SERVICE INC | 3298918 | 12/19/25 | (61.07) |
| 238729 | GORDON FOOD SERVICE INC | 3298917 | 12/19/25 | (55.19) |
| 238729 | GORDON FOOD SERVICE INC | 202999733 | 12/19/25 | (51.35) |
| 238729 | GORDON FOOD SERVICE INC | 2002999411 | 12/19/25 | (32.00) |
| 238729 | GORDON FOOD SERVICE INC | 3298919 | 12/19/25 | (0.63) |
| 238729 | GORDON FOOD SERVICE INC | 9030300533 | 12/19/25 | 31.49 |
| 238729 | GORDON FOOD SERVICE INC | 9030208559 | 12/19/25 | 40.12 |
| 238729 | GORDON FOOD SERVICE INC | 9030300525 | 12/19/25 | 46.15 |
| 238729 | GORDON FOOD SERVICE INC | 9030208513 | 12/19/25 | 49.16 |
| 238729 | GORDON FOOD SERVICE INC | 9030300534 | 12/19/25 | 61.71 |
| 238729 | GORDON FOOD SERVICE INC | 9030040806 | 12/19/25 | 77.78 |
| 238729 | GORDON FOOD SERVICE INC | 9030208563 | 12/19/25 | 113.60 |
| 238729 | GORDON FOOD SERVICE INC | 9030208541 | 12/19/25 | 157.59 |
| 238729 | GORDON FOOD SERVICE INC | 9030208537 | 12/19/25 | 190.13 |
| 238729 | GORDON FOOD SERVICE INC | 9030208498 | 12/19/25 | 277.38 |
| 238729 | GORDON FOOD SERVICE INC | 9030300522 | 12/19/25 | 368.48 |
| 238729 | GORDON FOOD SERVICE INC | 9030208526 | 12/19/25 | 637.33 |
| 238729 | GORDON FOOD SERVICE INC | 9030208567 | 12/19/25 | 700.11 |
| 238729 | GORDON FOOD SERVICE INC | 9030208521 | 12/19/25 | 746.02 |
| 238729 | GORDON FOOD SERVICE INC | 9030208492 | 12/19/25 | 834.98 |
| 238729 | GORDON FOOD SERVICE INC | 9030300507 | 12/19/25 | 2,176.93 |
| 238729 | GORDON FOOD SERVICE INC | 9030300530 | 12/19/25 | 2,254.67 |
| 238729 | GORDON FOOD SERVICE INC | 9030300520 | 12/19/25 | 2,558.76 |
| 238729 | GORDON FOOD SERVICE INC | 9030208485 | 12/19/25 | 2,952.91 |
| 238729 | GORDON FOOD SERVICE INC | 9030208501 | 12/19/25 | 3,055.41 |
| 238729 | GORDON FOOD SERVICE INC | 9030300532 | 12/19/25 | 8,425.14 |
| 238729 | GORDON FOOD SERVICE INC | 9030208544 | 12/19/25 | 10,502.13 |
| 238730 | LAMERS BUS LINES, INC. | 95318 | 12/19/25 | 85.44 |
| 238730 | LAMERS BUS LINES, INC. | 95376 | 12/19/25 | 97.81 |
| 238730 | LAMERS BUS LINES, INC. | 95393 | 12/19/25 | 99.07 |
| 238730 | LAMERS BUS LINES, INC. | 95378 | 12/19/25 | 103.71 |
| 238730 | LAMERS BUS LINES, INC. | 95395 | 12/19/25 | 118.03 |

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|-------------------------|---------------------------------|---------------------------|-----------------------|---------------|
| 238730 | LAMERS BUS LINES, INC. | 95377 | 12/19/25 | 124.27 |
| 238730 | LAMERS BUS LINES, INC. | 95390 | 12/19/25 | 165.98 |
| 238730 | LAMERS BUS LINES, INC. | 95394 | 12/19/25 | 338.46 |
| 238730 | LAMERS BUS LINES, INC. | 95370 | 12/19/25 | 478.64 |
| 238730 | LAMERS BUS LINES, INC. | 95272 | 12/19/25 | 531.60 |
| 238730 | LAMERS BUS LINES, INC. | 95387 | 12/19/25 | 656.29 |
| 238731 | LONDERVILLE ENTERPRISES | 7068702 | 12/19/25 | 359.07 |
| 238732 | MALBRIT MECHANICAL INC | 188766 | 12/19/25 | 491.04 |
| 238733 | MIDWEST MEDIA GOALS | 100 | 12/19/25 | 290.00 |
| 238734 | MS GRAPHICS, LLC | 2014-8536 | 12/19/25 | 38.00 |
| 238735 | NAPA AUTO PARTS | 967703 | 12/19/25 | 87.29 |
| 238736 | NATIONAL AUTISM RESOURCES, LLC. | 302910 | 12/19/25 | 61.44 |
| 238737 | OTT, ISABELLA | 62 | 12/19/25 | 128.50 |
| 238738 | PITNEY BOWES INC | 1028445349 | 12/19/25 | 275.57 |
| 238739 | ROMA, BRENDA | 64 | 12/19/25 | 64.50 |
| 238740 | SIGN HERE INTERPRETING LLC | DCE251212 | 12/19/25 | 260.10 |
| 238741 | STAPLES ADVANTAGE | 60503833956 | 12/19/25 | 89.04 |
| 238742 | TEWGYZE SUPPLY INC | 2025-0078 | 12/19/25 | 222.76 |
| 238743 | TOWN OF RINGLE | 522022 | 12/19/25 | 6.00 |
| 238744 | TWEET/GAROT MECHANICAL INC | 92867 | 12/19/25 | 220,000.00 |
| 238745 | VESTIS SERVICES LLC | 6320720890 | 12/19/25 | 49.49 |
| 238746 | WEMTA | 8095 | 12/19/25 | 230.00 |
| 238746 | WEMTA | 8098 | 12/19/25 | 375.00 |
| 238746 | WEMTA | 8100 | 12/19/25 | 375.00 |
| 238747 | WILLIAM H. SADLIER, INC. | INV256882 | 12/19/25 | 7.45 |
| 238747 | WILLIAM H. SADLIER, INC. | INV256882 | 12/19/25 | 21.94 |
| 238747 | WILLIAM H. SADLIER, INC. | INV257427 | 12/19/25 | 33.28 |
| 238747 | WILLIAM H. SADLIER, INC. | INV256882 | 12/19/25 | 70.34 |
| 238747 | WILLIAM H. SADLIER, INC. | INV257427 | 12/19/25 | 98.07 |
| 238747 | WILLIAM H. SADLIER, INC. | INV257427 | 12/19/25 | 314.43 |
| 238748 | WISCONSIN DNR | 6257-DEC2025 | 12/19/25 | 70.00 |
| 238749 | LAMERS BUS LINES, INC. | 95868 | 12/26/25 | 490.00 |
| 238750 | LOYAL HIGH SCHOOL | 93544 | 12/26/25 | 50.00 |
| 238751 | CTM SERVICES INC | 16177 | 12/26/25 | 385.37 |
| 238752 | DC EVEREST SENIOR HIGH SCHOOL | speed#2 | 12/26/25 | 302.75 |
| 238753 | FSI PRINT & DESIGN LLC | 58038 | 12/26/25 | 287.00 |
| 238754 | LAMERS BUS LINES, INC. | 95361 | 12/26/25 | 125.99 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 128.18 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 139.60 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 289.60 |

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|-------------------------|------------------------------|---------------------------|-----------------------|---------------|
| 238754 | LAMERS BUS LINES, INC. | 95355 | 12/26/25 | 313.99 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 350.63 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 357.17 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 389.98 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 530.64 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 854.07 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 1,239.68 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 1,332.46 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 2,195.38 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 3,306.70 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 7,111.49 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 9,848.66 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 14,657.06 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 15,592.85 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 38,309.67 |
| 238754 | LAMERS BUS LINES, INC. | 95806 | 12/26/25 | 214,585.39 |
| 238755 | LONDERVILLE ENTERPRISES | 7068923 | 12/26/25 | 233.03 |
| 238756 | MARATHON CO HEALTH DEPT | INV08760 | 12/26/25 | 30.00 |
| 238757 | MCKEOUGH, HEATHER | DEC2025 MILEAGE | 12/26/25 | 63.49 |
| 238758 | SOUNDWORKS SYSTEMS, INC. | 123749 | 12/26/25 | 665.70 |
| 238758 | SOUNDWORKS SYSTEMS, INC. | 123749 | 12/26/25 | 667.48 |
| 238758 | SOUNDWORKS SYSTEMS, INC. | 123749 | 12/26/25 | 3,406.82 |
| 238759 | STAPLES ADVANTAGE | 6050732304 | 12/26/25 | 51.46 |
| 238760 | VESTIS SERVICES LLC | 6320723791 | 12/26/25 | 50.65 |
| 238761 | W EDUCATION SERVICES LLC | INV-273 | 12/26/25 | 175.00 |
| 238762 | WI DEPT OF REVENUE | L2084653488 | 12/26/25 | 10.00 |
| 238763 | MONT L. MARTIN TRUSTEE | 12262025A | 12/26/25 | 67.00 |
| 238764 | UNITED WAY OF MARATHON CNTY | 20251226ADUWAY | 12/26/25 | 668.01 |
| 252601909 | 1ST PLACE TROPHY & ENGRAVING | 5682 | 12/5/25 | 12.00 |
| 252601909 | 1ST PLACE TROPHY & ENGRAVING | 5681 | 12/5/25 | 48.00 |
| 252601909 | 1ST PLACE TROPHY & ENGRAVING | 5680 | 12/5/25 | 75.00 |
| 252601910 | AKERS, NICHOLAS | REF11282025 | 12/5/25 | 110.00 |
| 252601911 | ALECKSON, TED | NOV2025 MILEAGE | 12/5/25 | 15.40 |
| 252601912 | AMAZON CAPITAL SERVICES | 1TCP-T4W3-HH61 | 12/5/25 | (53.69) |
| 252601912 | AMAZON CAPITAL SERVICES | 1YV7-9N6H-JV1Q | 12/5/25 | (53.69) |
| 252601912 | AMAZON CAPITAL SERVICES | 1FPT-3NJNI-LDRD | 12/5/25 | (53.69) |
| 252601912 | AMAZON CAPITAL SERVICES | 1YV7-9N6H-MLF3 | 12/5/25 | (53.69) |
| 252601912 | AMAZON CAPITAL SERVICES | 1P4P-7337-NG7W | 12/5/25 | (53.69) |
| 252601912 | AMAZON CAPITAL SERVICES | 1YKR-GJVD-HWXJ | 12/5/25 | (53.69) |
| 252601912 | AMAZON CAPITAL SERVICES | 1QN4-CHFJ-FD9K | 12/5/25 | 5.25 |

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|-------------------------|--|---------------------------|-----------------------|---------------|
| 252601912 | AMAZON CAPITAL SERVICES | 17DX-RRVY-49X6 | 12/5/25 | 8.95 |
| 252601912 | AMAZON CAPITAL SERVICES | 1411-VCDW-4Y1G | 12/5/25 | 11.16 |
| 252601912 | AMAZON CAPITAL SERVICES | 1F49-Y6KD-FLNG | 12/5/25 | 11.98 |
| 252601912 | AMAZON CAPITAL SERVICES | 17H4-XCDH-7KTF | 12/5/25 | 11.99 |
| 252601912 | AMAZON CAPITAL SERVICES | 14NY-Q3JQ-D4W4 | 12/5/25 | 16.98 |
| 252601912 | AMAZON CAPITAL SERVICES | 1RGQ-M6JL-DWC3 | 12/5/25 | 19.64 |
| 252601912 | AMAZON CAPITAL SERVICES | 19FC-9XJT-DPXQ | 12/5/25 | 19.64 |
| 252601912 | AMAZON CAPITAL SERVICES | 163P-MGMR-DWJ9 | 12/5/25 | 21.94 |
| 252601912 | AMAZON CAPITAL SERVICES | 17MG-MRQR-76R4 | 12/5/25 | 22.89 |
| 252601912 | AMAZON CAPITAL SERVICES | 1CRT-YH19-FR91 | 12/5/25 | 27.99 |
| 252601912 | AMAZON CAPITAL SERVICES | 1LXL-JP3M-DD1X | 12/5/25 | 33.99 |
| 252601912 | AMAZON CAPITAL SERVICES | 1FNW-YVPC-4JXM | 12/5/25 | 42.72 |
| 252601912 | AMAZON CAPITAL SERVICES | 13MP-9F7D-DT1F | 12/5/25 | 45.31 |
| 252601912 | AMAZON CAPITAL SERVICES | 1TVH-6FXK-7MK7 | 12/5/25 | 52.76 |
| 252601912 | AMAZON CAPITAL SERVICES | 1TVH-6FXK-G1M7 | 12/5/25 | 66.79 |
| 252601912 | AMAZON CAPITAL SERVICES | 1QN4-CHFJ-73KJ | 12/5/25 | 72.24 |
| 252601912 | AMAZON CAPITAL SERVICES | 1WLW-YJXR-TYFV | 12/5/25 | 72.97 |
| 252601912 | AMAZON CAPITAL SERVICES | 1HDL-JW3V-1K1C | 12/5/25 | 82.14 |
| 252601912 | AMAZON CAPITAL SERVICES | 163P-MGMR-DD9D | 12/5/25 | 101.12 |
| 252601912 | AMAZON CAPITAL SERVICES | 1CYK-CW33-LP6R | 12/5/25 | 102.92 |
| 252601912 | AMAZON CAPITAL SERVICES | 1TVH-6FXK-7Y7K | 12/5/25 | 109.95 |
| 252601912 | AMAZON CAPITAL SERVICES | 13MP-9F7D-6PG3 | 12/5/25 | 113.40 |
| 252601912 | AMAZON CAPITAL SERVICES | 17DX-RRVY-6PJL | 12/5/25 | 117.86 |
| 252601912 | AMAZON CAPITAL SERVICES | 163P-MGMR-DWJ9 | 12/5/25 | 127.21 |
| 252601912 | AMAZON CAPITAL SERVICES | 1FJT-3JHD-CWYY | 12/5/25 | 174.92 |
| 252601912 | AMAZON CAPITAL SERVICES | 1VT3-X7KM-77JH | 12/5/25 | 186.90 |
| 252601912 | AMAZON CAPITAL SERVICES | 1H3Q-W3M7-94TJ | 12/5/25 | 266.75 |
| 252601912 | AMAZON CAPITAL SERVICES | 1XDT-RMH3-CTM9 | 12/5/25 | 466.04 |
| 252601913 | AMELSE, RICK | REF11252025 | 12/5/25 | 110.00 |
| 252601914 | ANDREAS, HEATHER | NOV2025 ITEM | 12/5/25 | 31.91 |
| 252601915 | ANNIS, ERIC | REF11252025 | 12/5/25 | 60.00 |
| 252601915 | ANNIS, ERIC | REF11252025 | 12/5/25 | 110.00 |
| 252601916 | BACKGROUND INVESTIGATION BUREAU, LLC INV-83927 | | 12/5/25 | 49.35 |
| 252601916 | BACKGROUND INVESTIGATION BUREAU, LLC INV-83927 | | 12/5/25 | 230.30 |
| 252601916 | BACKGROUND INVESTIGATION BUREAU, LLC INV-83926 | | 12/5/25 | 773.15 |
| 252601917 | BARLOW, ELEANOR | DEC2025 WP | 12/5/25 | 10.00 |
| 252601918 | BATES, CRISTIE | NOV2025 MILEAGE | 12/5/25 | 25.41 |
| 252601919 | BERDAL, JACOB | REF11292025 | 12/5/25 | 220.00 |
| 252601920 | BERDAL, RYAN | REF11292025 | 12/5/25 | 220.00 |
| 252601921 | BLUE EDGE ENERGY LLC | 6308 | 12/5/25 | 582.87 |

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| 252601922 | BROWN, BONO | REF11252025 | 12/5/25 | 60.00 |
| 252601922 | BROWN, BONO | REF11292025 | 12/5/25 | 120.00 |
| 252601923 | BROWN, STEPHEN | REF11252025 | 12/5/25 | 60.00 |
| 252601924 | CAROLINA BIOLOGICAL SUPPLY CO | 53193000RM | 12/5/25 | (38.47) |
| 252601924 | CAROLINA BIOLOGICAL SUPPLY CO | 53223297RI | 12/5/25 | 618.76 |
| 252601925 | CHAVEZ, ADRIAN | NOV2025 MILEAGE | 12/5/25 | 106.75 |
| 252601926 | DETERT, DAWN | REF11252025 | 12/5/25 | 5.00 |
| 252601926 | DETERT, DAWN | REF11252025 | 12/5/25 | 110.00 |
| 252601927 | FOLLETT CONTENT SOLUTIONS, LLC. | 645519F | 12/5/25 | 18.57 |
| 252601927 | FOLLETT CONTENT SOLUTIONS, LLC. | 649619F | 12/5/25 | 23.59 |
| 252601927 | FOLLETT CONTENT SOLUTIONS, LLC. | 655420F | 12/5/25 | 28.92 |
| 252601927 | FOLLETT CONTENT SOLUTIONS, LLC. | 649619a | 12/5/25 | 616.02 |
| 252601928 | GERING, JOHN | REF11252025 | 12/5/25 | 110.00 |
| 252601929 | GRAINGER INC, WW | 9725560826 | 12/5/25 | 64.48 |
| 252601929 | GRAINGER INC, WW | 9725560826 | 12/5/25 | 103.24 |
| 252601929 | GRAINGER INC, WW | 9725165063 | 12/5/25 | 159.67 |
| 252601929 | GRAINGER INC, WW | 9725560826 | 12/5/25 | 176.43 |
| 252601929 | GRAINGER INC, WW | 9725165063 | 12/5/25 | 255.74 |
| 252601929 | GRAINGER INC, WW | 9725165063 | 12/5/25 | 437.05 |
| 252601929 | GRAINGER INC, WW | 9719169238 | 12/5/25 | 751.00 |
| 252601929 | GRAINGER INC, WW | 9722984946 | 12/5/25 | 1,400.82 |
| 252601930 | HOLIDAY WHOLESale, INC | 2194900 | 12/5/25 | 56.50 |
| 252601930 | HOLIDAY WHOLESale, INC | 2199250 | 12/5/25 | 110.45 |
| 252601930 | HOLIDAY WHOLESale, INC | 2194900 | 12/5/25 | 387.62 |
| 252601930 | HOLIDAY WHOLESale, INC | 2188060 | 12/5/25 | 402.43 |
| 252601930 | HOLIDAY WHOLESale, INC | 2199020 | 12/5/25 | 594.57 |
| 252601930 | HOLIDAY WHOLESale, INC | 2194900 | 12/5/25 | 768.92 |
| 252601930 | HOLIDAY WHOLESale, INC | 2188060 | 12/5/25 | 780.64 |
| 252601930 | HOLIDAY WHOLESale, INC | 2199020 | 12/5/25 | 1,750.08 |
| 252601931 | HORAK REFRIGERATION INC | 11819 | 12/5/25 | 395.24 |
| 252601932 | J.W. PEPPER & SON | 367881509 | 12/5/25 | 10.99 |
| 252601932 | J.W. PEPPER & SON | 367825161 | 12/5/25 | 36.31 |
| 252601932 | J.W. PEPPER & SON | 367825161 | 12/5/25 | 128.23 |
| 252601932 | J.W. PEPPER & SON | 367834846 | 12/5/25 | 244.99 |
| 252601933 | JABLONSKI, JASON | NOV2025 MILEAGE | 12/5/25 | 35.70 |
| 252601934 | K12 MANAGEMENT INC. DBA FUELED | INV-48600 | 12/5/25 | 1,999.00 |
| 252601935 | KAMINSKI, SARAH | NOV2025 MILEAGE | 12/5/25 | 185.50 |
| 252601936 | KAMPMEYER, TERESSA | NOV2025 MILEAGE | 12/5/25 | 72.45 |
| 252601937 | KLAFKA, KATIE | NOV2025 MILEAGE | 12/5/25 | 66.78 |
| 252601938 | KLOES, NICOLE | REF11292025 | 12/5/25 | 220.00 |

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|-------------------------|-------------------------|---------------------------|-----------------------|---------------|
| 252601939 | KRANZ, BRANDON | NOV2025 MILEAGE | 12/5/25 | 22.54 |
| 252601940 | KRUEGER, SAVANNA | NOV2025 MILEAGE | 12/5/25 | 19.67 |
| 252601941 | LANCTIN, BRITTANY | NOV2025 MILEAGE | 12/5/25 | 120.26 |
| 252601942 | LEHMAN, GINA | NOV2025 MILEAGE | 12/5/25 | 15.40 |
| 252601943 | LEMKE, ALEXSANDRA | 45962 | 12/5/25 | 173.74 |
| 252601944 | LERCH, ANDREA | NOV2025 MILEAGE | 12/5/25 | 21.77 |
| 252601945 | LLOYD, YOLANDA | NOV2025 ITEM | 12/5/25 | 7.98 |
| 252601946 | LOW, ANDREW | NOV2025 MILEAGE | 12/5/25 | 214.27 |
| 252601947 | LUKASKO, TIFFANY | NOV2025 MILEAGE | 12/5/25 | 170.87 |
| 252601948 | M3 INSURANCE SOLU INC | 125579 | 12/5/25 | 7,853.17 |
| 252601948 | M3 INSURANCE SOLU INC | 125579 | 12/5/25 | 27,627.20 |
| 252601948 | M3 INSURANCE SOLU INC | 125579 | 12/5/25 | 30,906.70 |
| 252601949 | MARATHON PEST CONTROL | 67970 | 12/5/25 | 38.00 |
| 252601949 | MARATHON PEST CONTROL | 67986 | 12/5/25 | 38.00 |
| 252601949 | MARATHON PEST CONTROL | 67987 | 12/5/25 | 38.00 |
| 252601949 | MARATHON PEST CONTROL | 67988 | 12/5/25 | 38.00 |
| 252601949 | MARATHON PEST CONTROL | 68005 | 12/5/25 | 40.00 |
| 252601949 | MARATHON PEST CONTROL | 68009 | 12/5/25 | 42.00 |
| 252601949 | MARATHON PEST CONTROL | 67989 | 12/5/25 | 43.00 |
| 252601949 | MARATHON PEST CONTROL | 67983 | 12/5/25 | 90.00 |
| 252601950 | MCEWEN, MATTHEW | NOV2025 MILEAGE | 12/5/25 | 81.34 |
| 252601951 | MCMILLAN-HEHIR, HEATHER | NOV2025 MILEAGE | 12/5/25 | 27.65 |
| 252601952 | MEISSEN, MORGAN | NOV2025 MILEAGE | 12/5/25 | 145.46 |
| 252601953 | MID WISCONSIN BEVERAGE | 2178058 | 12/5/25 | 60.00 |
| 252601953 | MID WISCONSIN BEVERAGE | 2179135 | 12/5/25 | 170.20 |
| 252601953 | MID WISCONSIN BEVERAGE | 2179133 | 12/5/25 | 192.00 |
| 252601953 | MID WISCONSIN BEVERAGE | 2178059 | 12/5/25 | 244.68 |
| 252601953 | MID WISCONSIN BEVERAGE | 2177229 | 12/5/25 | 291.20 |
| 252601953 | MID WISCONSIN BEVERAGE | 2179134 | 12/5/25 | 515.06 |
| 252601953 | MID WISCONSIN BEVERAGE | 2179134 | 12/5/25 | 551.20 |
| 252601953 | MID WISCONSIN BEVERAGE | 2177055 | 12/5/25 | 631.00 |
| 252601953 | MID WISCONSIN BEVERAGE | 2178066 | 12/5/25 | 1,001.72 |
| 252601953 | MID WISCONSIN BEVERAGE | 2179137 | 12/5/25 | 1,008.36 |
| 252601953 | MID WISCONSIN BEVERAGE | 2178059 | 12/5/25 | 1,111.28 |
| 252601954 | MOSEY, PAT | REF11282025 | 12/5/25 | 110.00 |
| 252601954 | MOSEY, PAT | REF11292025 | 12/5/25 | 120.00 |
| 252601955 | NASSCO INC - CUSTODIAL | 6635119 | 12/5/25 | 2.36 |
| 252601955 | NASSCO INC - CUSTODIAL | 6635119 | 12/5/25 | 2.37 |
| 252601955 | NASSCO INC - CUSTODIAL | 6622641 | 12/5/25 | 5.24 |
| 252601955 | NASSCO INC - CUSTODIAL | 6622641 | 12/5/25 | 5.26 |

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| 252601955 | NASSCO INC - CUSTODIAL | 6631860 | 12/5/25 | 6.35 |
| 252601955 | NASSCO INC - CUSTODIAL | 6631860 | 12/5/25 | 6.36 |
| 252601955 | NASSCO INC - CUSTODIAL | 6635119 | 12/5/25 | 7.10 |
| 252601955 | NASSCO INC - CUSTODIAL | 6622641 | 12/5/25 | 15.77 |
| 252601955 | NASSCO INC - CUSTODIAL | 6631860 | 12/5/25 | 19.08 |
| 252601955 | NASSCO INC - CUSTODIAL | 6635119 | 12/5/25 | 21.30 |
| 252601955 | NASSCO INC - CUSTODIAL | 6622641 | 12/5/25 | 47.30 |
| 252601955 | NASSCO INC - CUSTODIAL | 6631860 | 12/5/25 | 57.23 |
| 252601955 | NASSCO INC - CUSTODIAL | 6626553 | 12/5/25 | 122.18 |
| 252601955 | NASSCO INC - CUSTODIAL | 6635119 | 12/5/25 | 203.51 |
| 252601955 | NASSCO INC - CUSTODIAL | 6622641 | 12/5/25 | 451.95 |
| 252601955 | NASSCO INC - CUSTODIAL | 6631860 | 12/5/25 | 546.87 |
| 252601956 | OXFORD, JONENE | NOV2025 MILEAGE | 12/5/25 | 18.20 |
| 252601957 | PAULSON, JOHN | NOV2025 ITEM | 12/5/25 | 58.00 |
| 252601958 | PELOQUIN, CHRISTOPHER | REF11252025 | 12/5/25 | 110.00 |
| 252601959 | POPHAL EDUCATION LLC | DEC2025 H.O. | 12/5/25 | 60.00 |
| 252601960 | PRAIRIE FARMS-WOODBURY, MN | 45962 | 12/5/25 | 26,619.44 |
| 252601961 | PULKINEN, MIKE | REF11282025 | 12/5/25 | 120.00 |
| 252601962 | SALIENKO, MIKHAIL | REF11282025 | 12/5/25 | 120.00 |
| 252601963 | SCHRODER, BRANDON | REF11282025 | 12/5/25 | 110.00 |
| 252601964 | SCHRODER, BRYAN | REF11282025 | 12/5/25 | 110.00 |
| 252601965 | SCHRODER, RYAN | REF11282025 | 12/5/25 | 110.00 |
| 252601966 | SCHULT, MATTHEW | NOV2025 MILEAGE | 12/5/25 | 16.94 |
| 252601967 | SEEHAFER, DAWN | OCT2025 ITEM | 12/5/25 | 124.40 |
| 252601968 | SIPPEL, MARC | REF11282025 | 12/5/25 | 110.00 |
| 252601968 | SIPPEL, MARC | REF11292025 | 12/5/25 | 120.00 |
| 252601969 | SOLUM, NICHOLAS | REF11252025 | 12/5/25 | 25.00 |
| 252601969 | SOLUM, NICHOLAS | REF11252025 | 12/5/25 | 110.00 |
| 252601970 | SPEAR, SCOTT | REF11282025 | 12/5/25 | 120.00 |
| 252601971 | STENGER, MOLLY | NOV2025 MILEAGE | 12/5/25 | 77.28 |
| 252601972 | STERLING WATER INC | CD130213 | 12/5/25 | 12.00 |
| 252601972 | STERLING WATER INC | 342XC17555376308 | 12/5/25 | 128.01 |
| 252601973 | TESKE, STEFANIE | NOV2025 MILEAGE | 12/5/25 | 62.79 |
| 252601974 | TREPTOW, FELECITY | NOV2025 MILEAGE | 12/5/25 | 73.50 |
| 252601975 | TUBBS, PHILLIP | NOV2025 MILEAGE | 12/5/25 | 45.50 |
| 252601976 | US OMNI & TSACG COMPLIANCE SERVICES | 128177 | 12/5/25 | 282.00 |
| 252601977 | USIC RECEIVABLES, LLC | 774469 | 12/5/25 | 2,800.81 |
| 252601978 | VIKING ELECTRIC SUPPLY | S009806251.001 | 12/5/25 | 37.18 |
| 252601979 | VLIETSTRA, ALISON | NOV2025 MILEAGE | 12/5/25 | 112.84 |
| 252601980 | WELSH, SARA | NOV2025 MILEAGE | 12/5/25 | 178.57 |

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| 252601981 | DEPT OF PUBLIC INST | 255-0000071668 | 12/5/25 | 3,000.00 |
| 252601982 | WI PUBLIC SERVICE | 5719366979 | 12/5/25 | 48.06 |
| 252601982 | WI PUBLIC SERVICE | 5719366979 | 12/5/25 | 3,311.81 |
| 252601983 | WILSON LANGUAGE TRAINING | INV126182 | 12/5/25 | 113.40 |
| 252601984 | AMAZON CAPITAL SERVICES | 1LF9-G61C-W6DY | 12/12/25 | (18.99) |
| 252601984 | AMAZON CAPITAL SERVICES | 1PL6-CYD4-FWFR | 12/12/25 | 3.29 |
| 252601984 | AMAZON CAPITAL SERVICES | 1PL6-CYD4-FWFR | 12/12/25 | 8.29 |
| 252601984 | AMAZON CAPITAL SERVICES | 17LT-6JD1-PLXV | 12/12/25 | 9.98 |
| 252601984 | AMAZON CAPITAL SERVICES | 1F6W-JPQD-9RDJ | 12/12/25 | 11.17 |
| 252601984 | AMAZON CAPITAL SERVICES | 1FX9-TPHY-CM74 | 12/12/25 | 12.46 |
| 252601984 | AMAZON CAPITAL SERVICES | 1JT3-Y4C3-DTLT | 12/12/25 | 16.89 |
| 252601984 | AMAZON CAPITAL SERVICES | 1JT3-Y4C3-DTLT | 12/12/25 | 16.90 |
| 252601984 | AMAZON CAPITAL SERVICES | 1NGR-VPW1-NGJ6 | 12/12/25 | 16.98 |
| 252601984 | AMAZON CAPITAL SERVICES | 1JT3-Y4C3-DTLT | 12/12/25 | 20.08 |
| 252601984 | AMAZON CAPITAL SERVICES | 1JT3-Y4C3-DTLT | 12/12/25 | 20.08 |
| 252601984 | AMAZON CAPITAL SERVICES | 197D-WTJM-9NTH | 12/12/25 | 21.77 |
| 252601984 | AMAZON CAPITAL SERVICES | 14QK-VCC7-DJL7 | 12/12/25 | 26.00 |
| 252601984 | AMAZON CAPITAL SERVICES | 1TY6-9CPX-DHDM | 12/12/25 | 26.98 |
| 252601984 | AMAZON CAPITAL SERVICES | 1HMP-1KXL-JXRH | 12/12/25 | 28.95 |
| 252601984 | AMAZON CAPITAL SERVICES | 13NM-P9P1-JW64 | 12/12/25 | 29.32 |
| 252601984 | AMAZON CAPITAL SERVICES | 1LN3-CRV7-CPLQ | 12/12/25 | 35.85 |
| 252601984 | AMAZON CAPITAL SERVICES | 1PL6-CYD4-LJCW | 12/12/25 | 37.94 |
| 252601984 | AMAZON CAPITAL SERVICES | 1CHR-HCP7-CJ6F | 12/12/25 | 38.76 |
| 252601984 | AMAZON CAPITAL SERVICES | 17MY-FYCQ-D3QR | 12/12/25 | 43.88 |
| 252601984 | AMAZON CAPITAL SERVICES | 19P3-GP6L-KXL4 | 12/12/25 | 45.36 |
| 252601984 | AMAZON CAPITAL SERVICES | 1NGR-VPW1-DD6M | 12/12/25 | 58.41 |
| 252601984 | AMAZON CAPITAL SERVICES | 1QQ7-W91G-MXDMD | 12/12/25 | 69.65 |
| 252601984 | AMAZON CAPITAL SERVICES | 13YM-HRCC-RTD7 | 12/12/25 | 77.09 |
| 252601984 | AMAZON CAPITAL SERVICES | 169C-NRY7-DVPC | 12/12/25 | 89.32 |
| 252601984 | AMAZON CAPITAL SERVICES | 17YK-WQVC-63C6 | 12/12/25 | 103.88 |
| 252601984 | AMAZON CAPITAL SERVICES | 1C9R-KNP4-DLTQ | 12/12/25 | 110.94 |
| 252601984 | AMAZON CAPITAL SERVICES | 19P3-GP6L-KXL4 | 12/12/25 | 114.26 |
| 252601984 | AMAZON CAPITAL SERVICES | 14NC-L9YC-QP6J | 12/12/25 | 235.09 |
| 252601984 | AMAZON CAPITAL SERVICES | 13LL-RVGV-D699 | 12/12/25 | 265.78 |
| 252601984 | AMAZON CAPITAL SERVICES | 1JC3-P79C-CFMR | 12/12/25 | 395.88 |
| 252601984 | AMAZON CAPITAL SERVICES | 1F4P-6RVV-MWYC | 12/12/25 | 455.00 |
| 252601985 | AMELSE, RICK | REF 12042025 | 12/12/25 | 60.00 |
| 252601985 | AMELSE, RICK | REF12022025 | 12/12/25 | 80.00 |
| 252601986 | ASPIRUS YMCA CHILD DEV CTR | 45962 | 12/12/25 | 49,647.00 |
| 252601987 | AUSTIN, CHAD | REF12052025 | 12/12/25 | 110.00 |

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|-------------------------|--------------------------------|---------------------------|-----------------------|---------------|
| 252601988 | BETHLEHEM COMMUNITY | 45962 | 12/12/25 | 20,250.75 |
| 252601989 | BRAY, ISAAC | NOV2025 MILEAGE | 12/12/25 | 19.04 |
| 252601990 | BRECKE, ROXANNE | NOV2025 CONF | 12/12/25 | 198.13 |
| 252601991 | BROWN, THOMAS | REF12022025 | 12/12/25 | 110.00 |
| 252601992 | BURGESS, EVA | DEC2025 ITEM | 12/12/25 | 125.00 |
| 252601993 | BUSHMAN, TIMOTHY | REF12052025 | 12/12/25 | 110.00 |
| 252601994 | CARRICO AQUATIC RESOURCES, INC | 20258075 | 12/12/25 | 137.50 |
| 252601994 | CARRICO AQUATIC RESOURCES, INC | 20258218 | 12/12/25 | 233.87 |
| 252601994 | CARRICO AQUATIC RESOURCES, INC | 20258183 | 12/12/25 | 529.23 |
| 252601995 | CEDAR CREST SPECIALTIES, INC. | 212533807 | 12/12/25 | 417.92 |
| 252601996 | CENTRAL PROGRAMS INC | PINV148985 | 12/12/25 | 5,446.18 |
| 252601997 | CLEVELAND, CARLY | NOV2025 MILEAGE | 12/12/25 | 59.36 |
| 252601998 | CZERWONKA, CRISTIN | NOV2025 MILEAGE | 12/12/25 | 106.47 |
| 252601999 | DICKERSON, LESLEI | NOV2024 ITEM | 12/12/25 | 67.94 |
| 252602000 | DOMKA, ADAM | NOV2025 MILEAGE | 12/12/25 | 94.92 |
| 252602001 | DRAXLER, MARTY | REF12052025 | 12/12/25 | 110.00 |
| 252602002 | FAUST, BRIAN | REF 12042025 | 12/12/25 | 60.00 |
| 252602003 | FETTING, ERIN | DEC2025 ITEM | 12/12/25 | 32.07 |
| 252602004 | FRANCE PROPANE SERVICE, INC. | U0025033 | 12/12/25 | 6.00 |
| 252602005 | GERING, JOHN | REF12022025 | 12/12/25 | 60.00 |
| 252602005 | GERING, JOHN | REF12022025 | 12/12/25 | 110.00 |
| 252602006 | GLYNN, JOHN | OCT2025 MILEAGEa | 12/12/25 | 17.50 |
| 252602006 | GLYNN, JOHN | OCT2025 MILEAGE | 12/12/25 | 21.77 |
| 252602007 | GRAINGER INC, WW | 9732591970 | 12/12/25 | 7.86 |
| 252602008 | GRAYKOWSKI'S DISTRIBUTING LLC | 57702 | 12/12/25 | 85.00 |
| 252602008 | GRAYKOWSKI'S DISTRIBUTING LLC | 7035 | 12/12/25 | 103.50 |
| 252602009 | HARBERT, MICHAEL | REF 12042025 | 12/12/25 | 60.00 |
| 252602010 | HARTER'S FOX VALLEY DISPOSAL | 1591785 | 12/12/25 | 6,670.28 |
| 252602011 | HAWKINS ASH CPAS LLP | 3245265 | 12/12/25 | 125.00 |
| 252602012 | HEBEIN, HALEY | NOV2025 MILEAGE | 12/12/25 | 223.58 |
| 252602013 | HECKEL, CORY | NOV2025 ITEM | 12/12/25 | 45.46 |
| 252602013 | HECKEL, CORY | NOV2025 MILEAGE | 12/12/25 | 55.65 |
| 252602013 | HECKEL, CORY | NOV2025 MILEAGEa | 12/12/25 | 181.93 |
| 252602014 | HENRY, JOSEPH | REF12052025 | 12/12/25 | 60.00 |
| 252602015 | HOLIDAY WHOLESale, INC | 2203140 | 12/12/25 | 241.80 |
| 252602015 | HOLIDAY WHOLESale, INC | 2203140 | 12/12/25 | 2,232.30 |
| 252602016 | HORST DISTRIBUTING INC | 116742-000 | 12/12/25 | 57.59 |
| 252602017 | HOSTVEDT, JAMES | NOV2025 MILEAGE | 12/12/25 | 31.08 |
| 252602017 | HOSTVEDT, JAMES | NOV2025 ITEM | 12/12/25 | 125.00 |
| 252602018 | INDUSTRIAL ARTS SUPPLY IASCO | M20279 | 12/12/25 | 118.84 |

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| 252602019 | JOHNSON, ANN | NOV2025 MILEAGE | 12/12/25 | 63.07 |
| 252602020 | KEY TO LIFE CHILDCARE CENTER, INC. | 45962 | 12/12/25 | 20,904.00 |
| 252602021 | KIELPINSKI, KELLY | 45962 | 12/12/25 | 147.00 |
| 252602022 | KLEINSCHMIDT, KATHERINE | NOV2025 ITEM | 12/12/25 | 79.98 |
| 252602023 | KWIK TRIP INC | 00054784 NOV2025 | 12/12/25 | 19.24 |
| 252602023 | KWIK TRIP INC | 00054784 NOV2025 | 12/12/25 | 86.12 |
| 252602023 | KWIK TRIP INC | 00054784 NOV2025 | 12/12/25 | 254.22 |
| 252602023 | KWIK TRIP INC | 00054784 NOV2025 | 12/12/25 | 489.76 |
| 252602023 | KWIK TRIP INC | 00054784 NOV2025 | 12/12/25 | 1,198.85 |
| 252602024 | KYLES CONSULTING LLC | 2219 | 12/12/25 | 1,550.00 |
| 252602025 | MARA CTY CHILD DEVELOPMENT | 45962 | 12/12/25 | 13,718.25 |
| 252602026 | MARATHON PEST CONTROL | 68089 | 12/12/25 | 40.00 |
| 252602026 | MARATHON PEST CONTROL | 68096 | 12/12/25 | 42.00 |
| 252602026 | MARATHON PEST CONTROL | 68098 | 12/12/25 | 42.00 |
| 252602027 | MARCELLINO, ANTHONY | NOV2025 MILEAGE | 12/12/25 | 60.83 |
| 252602028 | MEFFERD, RIANA | NOV2025 MILEAGE | 12/12/25 | 33.81 |
| 252602029 | MID WISCONSIN BEVERAGE | 2181617 | 12/12/25 | 157.68 |
| 252602029 | MID WISCONSIN BEVERAGE | 2181616 | 12/12/25 | 195.00 |
| 252602029 | MID WISCONSIN BEVERAGE | 2181616 | 12/12/25 | 236.52 |
| 252602029 | MID WISCONSIN BEVERAGE | 2181615 | 12/12/25 | 344.00 |
| 252602029 | MID WISCONSIN BEVERAGE | 2181616 | 12/12/25 | 429.20 |
| 252602029 | MID WISCONSIN BEVERAGE | 2181617 | 12/12/25 | 542.16 |
| 252602029 | MID WISCONSIN BEVERAGE | 2181616 | 12/12/25 | 4,591.28 |
| 252602030 | MINNIHAN, JOHN | DEC2025 ITEM | 12/12/25 | 10.99 |
| 252602031 | MISSISSIPPI WELDERS SUPPLY CO., INC | 1976000 | 12/12/25 | 20.54 |
| 252602032 | MOUNT OLIVE 4K PROGRAM | 45962 | 12/12/25 | 18,291.00 |
| 252602033 | NASSCO INC - CUSTODIAL | 6638109 | 12/12/25 | (46.31) |
| 252602033 | NASSCO INC - CUSTODIAL | 6638703 | 12/12/25 | 20.97 |
| 252602033 | NASSCO INC - CUSTODIAL | 6636161 | 12/12/25 | 414.48 |
| 252602034 | NEWMAN CATHOLIC-ST THERESE | 45962 | 12/12/25 | 15,678.00 |
| 252602035 | OLIGNEY, KELLI | NOV2025 ITEM | 12/12/25 | 4.79 |
| 252602035 | OLIGNEY, KELLI | NOV2025 MILEAGE | 12/12/25 | 42.77 |
| 252602036 | OPICHKA, SUZAN | DEC2025 MILEAGE | 12/12/25 | 4.90 |
| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 137.80 |
| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 137.80 |
| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 306.98 |
| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 306.98 |
| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 486.29 |
| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 486.30 |
| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 590.02 |

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| 252602037 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/12/25 | 590.03 |
| 252602038 | PERFORMANCE FOODSERVICE | 33073-CREDIT | 12/12/25 | (2,038.38) |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-189680 | 12/12/25 | 63.37 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-170439 | 12/12/25 | 85.52 |
| 252602038 | PERFORMANCE FOODSERVICE | 33069-184536 | 12/12/25 | 103.10 |
| 252602038 | PERFORMANCE FOODSERVICE | 33069-184536 | 12/12/25 | 116.50 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-189680 | 12/12/25 | 125.57 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-170439 | 12/12/25 | 126.98 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-177917 | 12/12/25 | 132.28 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-177917 | 12/12/25 | 260.29 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-189680 | 12/12/25 | 342.96 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-170439 | 12/12/25 | 381.93 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-177917 | 12/12/25 | 386.81 |
| 252602038 | PERFORMANCE FOODSERVICE | 33069-184536 | 12/12/25 | 576.24 |
| 252602038 | PERFORMANCE FOODSERVICE | 02266-188679 | 12/12/25 | 695.01 |
| 252602038 | PERFORMANCE FOODSERVICE | 11573-189680 | 12/12/25 | 1,192.43 |
| 252602039 | PETERSON, MARGARET | DEC2025 ITEMa | 12/12/25 | 31.11 |
| 252602039 | PETERSON, MARGARET | DEC2025 ITEM | 12/12/25 | 41.08 |
| 252602039 | PETERSON, MARGARET | DEC2025 ITEMa | 12/12/25 | 67.93 |
| 252602040 | POPHAL EDUCATION LLC | 121 Dec | 12/12/25 | 1,562.50 |
| 252602041 | RAETHER, MICHAEL | NOV2025 MILEAGE | 12/12/25 | 27.02 |
| 252602042 | REAVLEY, PATRICK | REF12052025 | 12/12/25 | 60.00 |
| 252602043 | SCHOLASTIC INC. - CLASSROOM MAGAZINES | M7658806 | 12/12/25 | 115.35 |
| 252602044 | SCHOOL SPECIALTY, LLC. | 2.08137E+11 | 12/12/25 | 37.60 |
| 252602044 | SCHOOL SPECIALTY, LLC. | 3.08105E+11 | 12/12/25 | 1,130.34 |
| 252602045 | SOLUM, NICHOLAS | REF12022025 | 12/12/25 | 25.00 |
| 252602045 | SOLUM, NICHOLAS | REF12022025 | 12/12/25 | 80.00 |
| 252602046 | SPEAR, SCOTT | REF12022025 | 12/12/25 | 60.00 |
| 252602046 | SPEAR, SCOTT | REF12022025 | 12/12/25 | 110.00 |
| 252602047 | STASHEK, JACQUELINE | NOV2025 MILEAGE | 12/12/25 | 140.42 |
| 252602048 | STERLING WATER INC | 342X13545408 | 12/12/25 | 12.00 |
| 252602048 | STERLING WATER INC | 342X13538403 | 12/12/25 | 290.65 |
| 252602049 | SUN PRINTING LLC | 159535 | 12/12/25 | 103.00 |
| 252602049 | SUN PRINTING LLC | 159910 | 12/12/25 | 162.00 |
| 252602049 | SUN PRINTING LLC | 159593 | 12/12/25 | 219.00 |
| 252602049 | SUN PRINTING LLC | 158991 | 12/12/25 | 324.00 |
| 252602049 | SUN PRINTING LLC | 159521 | 12/12/25 | 327.00 |
| 252602049 | SUN PRINTING LLC | 159929 | 12/12/25 | 333.99 |
| 252602049 | SUN PRINTING LLC | 154453 | 12/12/25 | 12,165.00 |
| 252602050 | TEAM SPORTING GOODS INC | AAG035723-AG04 | 12/12/25 | 459.00 |

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| 252602051 | THAO, PANYIA | NOV2025 MILEAGE | 12/12/25 | 31.36 |
| 252602052 | THAO, YER | NOV2025 MILEAGE | 12/12/25 | 19.60 |
| 252602053 | U.S. WATER, LLC. | 197799 | 12/12/25 | 149.95 |
| 252602054 | VIKING ELECTRIC SUPPLY | 5009823978.001 | 12/12/25 | 624.26 |
| 252602055 | WAUSAU CHILD CARE-CEDAR CR, INC. | 45962 | 12/12/25 | 15,024.75 |
| 252602056 | WELLER, JULIE | NOV2025 MILEAGE | 12/12/25 | 67.06 |
| 252602057 | WENDORF, BROOKE | NOV2025 ITEM | 12/12/25 | 225.00 |
| 252602058 | WENDORF, WILLIAM | REF12022025 | 12/12/25 | 60.00 |
| 252602059 | WI PUBLIC SERVICE | 5719747253 | 12/12/25 | 20.15 |
| 252602059 | WI PUBLIC SERVICE | 5721212631 | 12/12/25 | 29.94 |
| 252602059 | WI PUBLIC SERVICE | 5718335343 | 12/12/25 | 54.65 |
| 252602059 | WI PUBLIC SERVICE | 5719493222 | 12/12/25 | 63.25 |
| 252602059 | WI PUBLIC SERVICE | 5718333161 | 12/12/25 | 84.17 |
| 252602059 | WI PUBLIC SERVICE | 5718051076 | 12/12/25 | 91.81 |
| 252602059 | WI PUBLIC SERVICE | 5687803870 | 12/12/25 | 91.81 |
| 252602059 | WI PUBLIC SERVICE | 5718996052 | 12/12/25 | 134.78 |
| 252602059 | WI PUBLIC SERVICE | 5719148371 | 12/12/25 | 198.76 |
| 252602059 | WI PUBLIC SERVICE | 5718333161 | 12/12/25 | 213.57 |
| 252602059 | WI PUBLIC SERVICE | 5718148095 | 12/12/25 | 555.79 |
| 252602059 | WI PUBLIC SERVICE | 5722861771 | 12/12/25 | 571.90 |
| 252602059 | WI PUBLIC SERVICE | 5723389908 | 12/12/25 | 629.60 |
| 252602059 | WI PUBLIC SERVICE | 5718148095 | 12/12/25 | 735.74 |
| 252602059 | WI PUBLIC SERVICE | 5718382525 | 12/12/25 | 899.37 |
| 252602059 | WI PUBLIC SERVICE | 5723130193 | 12/12/25 | 945.65 |
| 252602059 | WI PUBLIC SERVICE | 5722608750 | 12/12/25 | 1,037.65 |
| 252602059 | WI PUBLIC SERVICE | 5723105014 | 12/12/25 | 1,232.65 |
| 252602059 | WI PUBLIC SERVICE | 5718618587 | 12/12/25 | 1,584.75 |
| 252602059 | WI PUBLIC SERVICE | 5718629400 | 12/12/25 | 1,592.90 |
| 252602059 | WI PUBLIC SERVICE | 5722034863 | 12/12/25 | 1,595.65 |
| 252602059 | WI PUBLIC SERVICE | 5718093427 | 12/12/25 | 1,786.55 |
| 252602059 | WI PUBLIC SERVICE | 5719344685 | 12/12/25 | 3,730.58 |
| 252602059 | WI PUBLIC SERVICE | 5718093427 | 12/12/25 | 4,113.22 |
| 252602059 | WI PUBLIC SERVICE | 5719265449 | 12/12/25 | 4,236.41 |
| 252602059 | WI PUBLIC SERVICE | 5718304305 | 12/12/25 | 4,827.64 |
| 252602059 | WI PUBLIC SERVICE | 5719387237 | 12/12/25 | 6,093.62 |
| 252602059 | WI PUBLIC SERVICE | 5718918645 | 12/12/25 | 11,677.37 |
| 252602059 | WI PUBLIC SERVICE | 5719785244 | 12/12/25 | 11,690.57 |
| 252602059 | WI PUBLIC SERVICE | 5718077403 | 12/12/25 | 16,469.46 |
| 252602059 | WI PUBLIC SERVICE | 5719789671 | 12/12/25 | 20,267.89 |
| 252602060 | YANG-VONGPHAKDY, MANEE | 120425Manee | 12/12/25 | 40.60 |

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| 252602061 | ZELL, BRIAN | NOV2025 MILEAGE | 12/12/25 | 99.68 |
| 252602062 | AMAZON CAPITAL SERVICES | 1QF6-FRRW-YYJV | 12/19/25 | 6.75 |
| 252602062 | AMAZON CAPITAL SERVICES | 1V9H-3W6W-DY3N | 12/19/25 | 8.49 |
| 252602062 | AMAZON CAPITAL SERVICES | 1CGY-Q3DM-LDCJ | 12/19/25 | 9.49 |
| 252602062 | AMAZON CAPITAL SERVICES | 11NR-MX17-KYF1 | 12/19/25 | 9.99 |
| 252602062 | AMAZON CAPITAL SERVICES | 1T4C-YJY9-KMND | 12/19/25 | 9.99 |
| 252602062 | AMAZON CAPITAL SERVICES | 1MFQ-4HT9-R9TC | 12/19/25 | 13.97 |
| 252602062 | AMAZON CAPITAL SERVICES | 1YMG-76GT-J9HK | 12/19/25 | 14.99 |
| 252602062 | AMAZON CAPITAL SERVICES | 1PVY-HXFC-Q9GM | 12/19/25 | 15.19 |
| 252602062 | AMAZON CAPITAL SERVICES | 1CHL-MNG3-7QNH | 12/19/25 | 18.94 |
| 252602062 | AMAZON CAPITAL SERVICES | 1CP6-MNMR-CJ77 | 12/19/25 | 19.10 |
| 252602062 | AMAZON CAPITAL SERVICES | 139M-W6YK-K4RX | 12/19/25 | 19.98 |
| 252602062 | AMAZON CAPITAL SERVICES | 1CHL-MNG3-7QNH | 12/19/25 | 20.04 |
| 252602062 | AMAZON CAPITAL SERVICES | 1YMG-76GT-PRHK | 12/19/25 | 21.85 |
| 252602062 | AMAZON CAPITAL SERVICES | 13XM-QK96-MRH9 | 12/19/25 | 24.45 |
| 252602062 | AMAZON CAPITAL SERVICES | 17WM-4YM6-F7PT | 12/19/25 | 25.38 |
| 252602062 | AMAZON CAPITAL SERVICES | 1CNL-KV6P-G149 | 12/19/25 | 31.33 |
| 252602062 | AMAZON CAPITAL SERVICES | 1MFQ-4HT9-HRGD | 12/19/25 | 34.64 |
| 252602062 | AMAZON CAPITAL SERVICES | 1WGN-HFQG-HPFM | 12/19/25 | 34.75 |
| 252602062 | AMAZON CAPITAL SERVICES | 1CDX-K1J1-DX4N | 12/19/25 | 48.46 |
| 252602062 | AMAZON CAPITAL SERVICES | 1CNL-KV6P-F7JG | 12/19/25 | 52.22 |
| 252602062 | AMAZON CAPITAL SERVICES | 1PVY-HXFC-GGJY | 12/19/25 | 57.76 |
| 252602062 | AMAZON CAPITAL SERVICES | 1YCT-1M4J-97J3 | 12/19/25 | 57.98 |
| 252602062 | AMAZON CAPITAL SERVICES | 1KH6-KXQT-J6L7 | 12/19/25 | 59.86 |
| 252602062 | AMAZON CAPITAL SERVICES | 1RY4-RDRK-FQTF | 12/19/25 | 60.97 |
| 252602062 | AMAZON CAPITAL SERVICES | 19L3-116D-GC6V | 12/19/25 | 65.49 |
| 252602062 | AMAZON CAPITAL SERVICES | 1JVM-Y17T-HCTJ | 12/19/25 | 67.11 |
| 252602062 | AMAZON CAPITAL SERVICES | 1FRM-N96V-666F | 12/19/25 | 69.95 |
| 252602062 | AMAZON CAPITAL SERVICES | 13CD-JDKN-L6WC | 12/19/25 | 77.19 |
| 252602062 | AMAZON CAPITAL SERVICES | 1QG3-DHHY-94PV | 12/19/25 | 82.25 |
| 252602062 | AMAZON CAPITAL SERVICES | 1XY7-PQL7-6VN9 | 12/19/25 | 84.32 |
| 252602062 | AMAZON CAPITAL SERVICES | 1WGN-HFQG-HYX4 | 12/19/25 | 89.91 |
| 252602062 | AMAZON CAPITAL SERVICES | 1FRM-N96V-J9V6 | 12/19/25 | 91.23 |
| 252602062 | AMAZON CAPITAL SERVICES | 1P1G-6W6M-6VDF | 12/19/25 | 93.00 |
| 252602062 | AMAZON CAPITAL SERVICES | 1YYC-VM4X-9G9C | 12/19/25 | 94.13 |
| 252602062 | AMAZON CAPITAL SERVICES | 11NR-MX17-PDRJ | 12/19/25 | 94.45 |
| 252602062 | AMAZON CAPITAL SERVICES | 11WQ-HKGH-6RFF | 12/19/25 | 98.13 |
| 252602062 | AMAZON CAPITAL SERVICES | 1YMM-DVPC-FHCN | 12/19/25 | 98.91 |
| 252602062 | AMAZON CAPITAL SERVICES | 1PYJ-43GG-GW7N | 12/19/25 | 98.97 |
| 252602062 | AMAZON CAPITAL SERVICES | 17TX-9NRN-GTGT | 12/19/25 | 104.99 |

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|-------------------------|---------------------------------|---------------------------|-----------------------|---------------|
| 252602062 | AMAZON CAPITAL SERVICES | 139M-W6YK-MJ7M | 12/19/25 | 114.54 |
| 252602062 | AMAZON CAPITAL SERVICES | 13XM-QK96-NQVD | 12/19/25 | 118.86 |
| 252602062 | AMAZON CAPITAL SERVICES | 1MXW-QRJN-1PDP | 12/19/25 | 127.16 |
| 252602062 | AMAZON CAPITAL SERVICES | 1L6V-JD9Y-LYYR | 12/19/25 | 130.02 |
| 252602062 | AMAZON CAPITAL SERVICES | 1XDW-6C19-9QPH | 12/19/25 | 171.13 |
| 252602062 | AMAZON CAPITAL SERVICES | 1KKQ-JGK4-HXGV | 12/19/25 | 171.95 |
| 252602062 | AMAZON CAPITAL SERVICES | 1QRP-Q7GY-GGD3 | 12/19/25 | 183.99 |
| 252602062 | AMAZON CAPITAL SERVICES | 19C6-WCQL-D3VT | 12/19/25 | 219.77 |
| 252602062 | AMAZON CAPITAL SERVICES | 1NDW-K4YL-M3NR | 12/19/25 | 236.13 |
| 252602062 | AMAZON CAPITAL SERVICES | 14XF-XP7Y-CJQJ | 12/19/25 | 264.04 |
| 252602062 | AMAZON CAPITAL SERVICES | 1NDF-7GHH-JRT9 | 12/19/25 | 268.74 |
| 252602062 | AMAZON CAPITAL SERVICES | 1NKV-16R7-96CN | 12/19/25 | 278.35 |
| 252602062 | AMAZON CAPITAL SERVICES | 13WF-R4RQ-QNMP | 12/19/25 | 338.58 |
| 252602062 | AMAZON CAPITAL SERVICES | 14GF-WC9H-HG3P | 12/19/25 | 429.60 |
| 252602062 | AMAZON CAPITAL SERVICES | 1L1V-3C79-TWFM | 12/19/25 | 483.42 |
| 252602063 | ANNIS, ERIC | REF12132025 | 12/19/25 | 110.00 |
| 252602064 | AUDIO ARCHITECTS | 81474 | 12/19/25 | 125.00 |
| 252602065 | AWSA ASSOC WI SCHL ADM | 45907 | 12/19/25 | 358.00 |
| 252602065 | AWSA ASSOC WI SCHL ADM | 45908 | 12/19/25 | 358.00 |
| 252602066 | BAILEY, SARAH | NOV2025 MILEAGE | 12/19/25 | 13.09 |
| 252602067 | BARES, KRISTINE | DEC2025 ITEM | 12/19/25 | 41.16 |
| 252602068 | BERDAL, JACOB | REF12132025 | 12/19/25 | 60.00 |
| 252602068 | BERDAL, JACOB | REF12132025 | 12/19/25 | 110.00 |
| 252602069 | BERDAL, RYAN | REF12132025 | 12/19/25 | 110.00 |
| 252602070 | BROWN, JAMES | REF12112025 | 12/19/25 | 110.00 |
| 252602071 | BROWN, THOMAS | REF12112025 | 12/19/25 | 110.00 |
| 252602072 | CARRIVEAU, KELLY | NOV2025 MILEAGE | 12/19/25 | 133.98 |
| 252602073 | CESA 9 | 21437 | 12/19/25 | 290.00 |
| 252602074 | CLAUSNITZER, JOHN | REF12132025 | 12/19/25 | 110.00 |
| 252602075 | DEPT OF PUBLIC INST | 255-0000072057 | 12/19/25 | 27,810.00 |
| 252602076 | DERFUS, MARK | REF12132025 | 12/19/25 | 110.00 |
| 252602077 | DORSEY, SARA | 61 | 12/19/25 | 176.50 |
| 252602078 | DRAKE, OLIVER | REF 12112025 | 12/19/25 | 70.00 |
| 252602079 | FIRST SUPPLY LLC | 191863-00 | 12/19/25 | 15.05 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 666458 | 12/19/25 | 45.65 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 666254 | 12/19/25 | 50.48 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 666256F | 12/19/25 | 95.00 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 658633F | 12/19/25 | 161.66 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 671204 | 12/19/25 | 216.78 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 666453 | 12/19/25 | 229.76 |

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| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 666468 | 12/19/25 | 239.53 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 6670867 | 12/19/25 | 260.14 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 658625A | 12/19/25 | 358.05 |
| 252602080 | FOLLETT CONTENT SOLUTIONS, LLC. | 608999D | 12/19/25 | 602.21 |
| 252602081 | GRAFF, CHRISTOPHER | DEC2025 MILEAGE | 12/19/25 | 9.24 |
| 252602082 | GRAINGER INC, WW | 9740204426 | 12/19/25 | 82.45 |
| 252602082 | GRAINGER INC, WW | 9739579309 | 12/19/25 | 119.20 |
| 252602082 | GRAINGER INC, WW | 9737004441 | 12/19/25 | 322.26 |
| 252602082 | GRAINGER INC, WW | 9737004458 | 12/19/25 | 412.20 |
| 252602082 | GRAINGER INC, WW | 9737004466 | 12/19/25 | 776.70 |
| 252602083 | GRAYKOWSKI'S DISTRIBUTING LLC | 7101 | 12/19/25 | 125.79 |
| 252602084 | HACK, THOMAS | REF 12112025 | 12/19/25 | 70.00 |
| 252602085 | HAWKINS ASH CPAS LLP | 3245446 | 12/19/25 | 6,035.00 |
| 252602086 | HEID MUSIC COMPANY, INC.-APPLETON | 4063813 | 12/19/25 | 6.79 |
| 252602086 | HEID MUSIC COMPANY, INC.-APPLETON | 4070570 | 12/19/25 | 9.48 |
| 252602086 | HEID MUSIC COMPANY, INC.-APPLETON | 4070570 | 12/19/25 | 38.44 |
| 252602086 | HEID MUSIC COMPANY, INC.-APPLETON | 4063813 | 12/19/25 | 49.19 |
| 252602086 | HEID MUSIC COMPANY, INC.-APPLETON | 4076217 | 12/19/25 | 102.00 |
| 252602087 | HENRY, JOSEPH | REF12132025 | 12/19/25 | 60.00 |
| 252602088 | HOLIDAY WHOLESale, INC | 2208096 | 12/19/25 | 233.31 |
| 252602088 | HOLIDAY WHOLESale, INC | 2207232 | 12/19/25 | 517.95 |
| 252602088 | HOLIDAY WHOLESale, INC | 2207232 | 12/19/25 | 794.61 |
| 252602088 | HOLIDAY WHOLESale, INC | 2211876 | 12/19/25 | 1,197.45 |
| 252602088 | HOLIDAY WHOLESale, INC | 2211876 | 12/19/25 | 1,218.85 |
| 252602089 | J.W. PEPPER & SON | 368064083 | 12/19/25 | 65.98 |
| 252602090 | JANKE, TODD | REF 12112025 | 12/19/25 | 35.00 |
| 252602090 | JANKE, TODD | REF 12092025 | 12/19/25 | 60.00 |
| 252602091 | JENKIN, DOUGLAS | 65 | 12/19/25 | 419.50 |
| 252602092 | K12 MANAGEMENT INC. DBA FUELED | INV-48663 | 12/19/25 | 2,000.00 |
| 252602093 | KAMPMANN, KEVIN | NOV2025 MILEAGE | 12/19/25 | 49.70 |
| 252602094 | KINECT ENERGY INC | 58432-41103 | 12/19/25 | 16,308.58 |
| 252602095 | KLEIBER, TODD | REF12132025 | 12/19/25 | 60.00 |
| 252602096 | KOSS, RACHEL | NOV2025 MILEAGE | 12/19/25 | 100.66 |
| 252602097 | KRANZ, OLIVIA | DEC2025 ITEM | 12/19/25 | 59.98 |
| 252602098 | KUKLINSKI, BROCK | REF12132025 | 12/19/25 | 220.00 |
| 252602099 | KWICK, SARAH | DEC2025 ITEM | 12/19/25 | 39.50 |
| 252602100 | LITCHFIELD, LANCE | REF12132025 | 12/19/25 | 220.00 |
| 252602101 | LOY, EMILY | OCT2025 MILEAGE | 12/19/25 | 80.64 |
| 252602102 | MADISON NATL LIFE INS CO | 46023 | 12/19/25 | 7,612.58 |
| 252602102 | MADISON NATL LIFE INS CO | 46023 | 12/19/25 | 11,693.02 |

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| 252602103 | MATSCHKE, CYNTHIA | NOVDEC2025 MILEAGE | 12/19/25 | 54.32 |
| 252602104 | MEADEN, JAMES | WOR12112025 | 12/19/25 | 90.00 |
| 252602104 | MEADEN, JAMES | WOR12132025 | 12/19/25 | 90.00 |
| 252602105 | MEVERDEN, PATRICK | REF12132025 | 12/19/25 | 60.00 |
| 252602106 | MID WISCONSIN BEVERAGE | 2182708 | 12/19/25 | 235.00 |
| 252602106 | MID WISCONSIN BEVERAGE | 2182709 | 12/19/25 | 589.14 |
| 252602106 | MID WISCONSIN BEVERAGE | 2182709 | 12/19/25 | 949.38 |
| 252602107 | MISSISSIPPI WELDERS SUPPLY CO., INC | 538013 | 12/19/25 | 235.62 |
| 252602108 | MORGAN, LISA | NOV2025 MILEAGE | 12/19/25 | 196.84 |
| 252602109 | NORTH AMERICAN BENEFITS CO | 45992 | 12/19/25 | 1,338.90 |
| 252602110 | PAGENKOPF, CHAD | OCT2025 ITEM | 12/19/25 | 118.00 |
| 252602111 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/19/25 | 61.90 |
| 252602111 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/19/25 | 61.90 |
| 252602111 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/19/25 | 245.58 |
| 252602111 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/19/25 | 245.59 |
| 252602112 | PERFORMANCE FOODSERVICE | 196753 | 12/19/25 | 952.62 |
| 252602113 | PETERS, JUSTIN | REF12112025 | 12/19/25 | 110.00 |
| 252602114 | PISCA, SARAH | 63 | 12/19/25 | 455.50 |
| 252602115 | SALIENKO, MIKHAIL | REF12132025 | 12/19/25 | 110.00 |
| 252602116 | SCHOOL SPECIALTY, LLC. | 2.08137E+11 | 12/19/25 | 123.22 |
| 252602117 | SCHRODER, BRYAN | REF12112025 | 12/19/25 | 110.00 |
| 252602118 | SCHRODER, RYAN | REF12112025 | 12/19/25 | 110.00 |
| 252602119 | SCHUBRING, KAELYN | NOV2025 MILEAGE | 12/19/25 | 95.41 |
| 252602120 | SECURIAN FINANCIAL GROUP, INC. | 46023 | 12/19/25 | 934.40 |
| 252602120 | SECURIAN FINANCIAL GROUP, INC. | 46023 | 12/19/25 | 3,782.87 |
| 252602120 | SECURIAN FINANCIAL GROUP, INC. | 46023 | 12/19/25 | 8,050.51 |
| 252602120 | SECURIAN FINANCIAL GROUP, INC. | 46023 | 12/19/25 | 8,341.17 |
| 252602121 | SINKULA, ALEXANDRA | DEC2025 ITEM | 12/19/25 | 18.51 |
| 252602122 | SOMERVILLE ARCHITECTS | 41018 | 12/19/25 | 1,289.50 |
| 252602122 | SOMERVILLE ARCHITECTS | 41019 | 12/19/25 | 2,040.00 |
| 252602123 | STURM, PHILLIP | NOVDEC2025 ITEM | 12/19/25 | 23.10 |
| 252602124 | TARRAS, STEPHEN | REF 12112025 | 12/19/25 | 35.00 |
| 252602125 | TRETTER, TODD | REF12112025 | 12/19/25 | 110.00 |
| 252602126 | U.S. WATER, LLC. | 198143 | 12/19/25 | 169.00 |
| 252602127 | WEINKE, GRACIE | REF12132025 | 12/19/25 | 110.00 |
| 252602128 | WENDORF, WILLIAM | REF12132025 | 12/19/25 | 60.00 |
| 252602128 | WENDORF, WILLIAM | REF12132025 | 12/19/25 | 110.00 |
| 252602129 | WENNING GRINDING SUPPLY INC. | 105911 | 12/19/25 | 190.84 |
| 252602129 | WENNING GRINDING SUPPLY INC. | 106288 | 12/19/25 | 190.84 |
| 252602130 | ZANDER, DALE | REF 12092025 | 12/19/25 | 60.00 |

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| 252602132 | 1ST PLACE TROPHY & ENGRAVING | 5694 | 12/26/25 | 23.00 |
| 252602132 | 1ST PLACE TROPHY & ENGRAVING | 5694 | 12/26/25 | 25.00 |
| 252602133 | AMAZON CAPITAL SERVICES | 1MGL-JJF7-1RDM | 12/26/25 | (32.52) |
| 252602133 | AMAZON CAPITAL SERVICES | 1JHW-JLP3-N696 | 12/26/25 | (32.24) |
| 252602133 | AMAZON CAPITAL SERVICES | 1JHW-JLP3-N696 | 12/26/25 | (32.23) |
| 252602133 | AMAZON CAPITAL SERVICES | 1VJD-J6YQ-1QVW | 12/26/25 | (20.08) |
| 252602133 | AMAZON CAPITAL SERVICES | 17FD-64GG-31HK | 12/26/25 | (16.39) |
| 252602133 | AMAZON CAPITAL SERVICES | 17X7-MCNI-9CKW | 12/26/25 | 6.29 |
| 252602133 | AMAZON CAPITAL SERVICES | 1D9H-LK39-7LHC | 12/26/25 | 7.49 |
| 252602133 | AMAZON CAPITAL SERVICES | 1XG7-7N79-7PPD | 12/26/25 | 7.87 |
| 252602133 | AMAZON CAPITAL SERVICES | 1MXM-QLGN-QTFP | 12/26/25 | 11.00 |
| 252602133 | AMAZON CAPITAL SERVICES | 1797-61KP-7HLH | 12/26/25 | 15.98 |
| 252602133 | AMAZON CAPITAL SERVICES | 17FD-64GG-11P3 | 12/26/25 | 16.39 |
| 252602133 | AMAZON CAPITAL SERVICES | 1CPN-CHVM-GVPM | 12/26/25 | 16.99 |
| 252602133 | AMAZON CAPITAL SERVICES | 1CQ7-DTG4-1GXP | 12/26/25 | 20.08 |
| 252602133 | AMAZON CAPITAL SERVICES | 1RWD-MVCL-M9YQ | 12/26/25 | 20.98 |
| 252602133 | AMAZON CAPITAL SERVICES | 1NQ9-FMNR-W4KK | 12/26/25 | 21.95 |
| 252602133 | AMAZON CAPITAL SERVICES | 1HR7-W4PG-79C9 | 12/26/25 | 23.74 |
| 252602133 | AMAZON CAPITAL SERVICES | 1DG4-HTQJ-CTK1 | 12/26/25 | 26.05 |
| 252602133 | AMAZON CAPITAL SERVICES | 1LL1-6RWY-3DYC | 12/26/25 | 28.99 |
| 252602133 | AMAZON CAPITAL SERVICES | 16HV-VHXM-F7T7 | 12/26/25 | 29.90 |
| 252602133 | AMAZON CAPITAL SERVICES | 1M4J-4LTM-MGQV | 12/26/25 | 32.23 |
| 252602133 | AMAZON CAPITAL SERVICES | 1M4J-4LTM-MGQV | 12/26/25 | 32.24 |
| 252602133 | AMAZON CAPITAL SERVICES | 1VJD-J6YQ-1GKV | 12/26/25 | 32.52 |
| 252602133 | AMAZON CAPITAL SERVICES | 1DG4-HTQJ-71GC | 12/26/25 | 33.40 |
| 252602133 | AMAZON CAPITAL SERVICES | 1HNY-CFXD-7GNF | 12/26/25 | 41.66 |
| 252602133 | AMAZON CAPITAL SERVICES | 1DG4-HTQJ-64LW | 12/26/25 | 47.98 |
| 252602133 | AMAZON CAPITAL SERVICES | 1W9F-QFY3-1NFD | 12/26/25 | 49.75 |
| 252602133 | AMAZON CAPITAL SERVICES | 1N9V-XCYC-RC3X | 12/26/25 | 55.74 |
| 252602133 | AMAZON CAPITAL SERVICES | 1TF1-9C14-7J9M | 12/26/25 | 68.35 |
| 252602133 | AMAZON CAPITAL SERVICES | 1DVT-V9YK-6YD3 | 12/26/25 | 76.66 |
| 252602133 | AMAZON CAPITAL SERVICES | 1DG4-HTQJ-9P7X | 12/26/25 | 79.93 |
| 252602133 | AMAZON CAPITAL SERVICES | 19MG-4T4F-7L6N | 12/26/25 | 83.19 |
| 252602133 | AMAZON CAPITAL SERVICES | 19MG-4T4F-76YF | 12/26/25 | 84.69 |
| 252602133 | AMAZON CAPITAL SERVICES | 16TN-F7LG-7CYR | 12/26/25 | 85.98 |
| 252602133 | AMAZON CAPITAL SERVICES | 1NQ9-FMNR-XWGX | 12/26/25 | 91.33 |
| 252602133 | AMAZON CAPITAL SERVICES | 1XQM-WTGW-7C61 | 12/26/25 | 105.20 |
| 252602133 | AMAZON CAPITAL SERVICES | 1LDL-9GY1-69VH | 12/26/25 | 106.70 |
| 252602133 | AMAZON CAPITAL SERVICES | 1634-46P6-HMYL | 12/26/25 | 123.21 |
| 252602133 | AMAZON CAPITAL SERVICES | 1M7L-DXMH-7CYW | 12/26/25 | 128.92 |

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| 252602133 | AMAZON CAPITAL SERVICES | 1QV4-XMYM-WR1Y | 12/26/25 | 187.08 |
| 252602133 | AMAZON CAPITAL SERVICES | 1XPG-HYXT-96TQ | 12/26/25 | 193.55 |
| 252602133 | AMAZON CAPITAL SERVICES | 1CHL-MNG3-Y6D4 | 12/26/25 | 205.50 |
| 252602133 | AMAZON CAPITAL SERVICES | 1CHL-MNG3-Y6D4 | 12/26/25 | 205.51 |
| 252602133 | AMAZON CAPITAL SERVICES | 1VH4-6CGC-MVKP | 12/26/25 | 222.23 |
| 252602133 | AMAZON CAPITAL SERVICES | 1RDW-DC9N-7Y99 | 12/26/25 | 244.64 |
| 252602134 | ASPIRUS HEALTH PLAN, INC | 46023 | 12/26/25 | 854,231.55 |
| 252602135 | BACKGROUND INVESTIGATION BUREAU, LLC | INV-85395 | 12/26/25 | 14.00 |
| 252602136 | BARKLEY, ASHLEE | NOV2025 MILEAGE | 12/26/25 | 125.93 |
| 252602137 | BATES, CRISTIE | DEC2025 MILEAGE | 12/26/25 | 22.33 |
| 252602138 | BERDAL, RYAN | REF12162025ADJ | 12/26/25 | 60.00 |
| 252602139 | BROWN, JAMES | REF12182025 | 12/26/25 | 110.00 |
| 252602140 | BROWN, STEPHEN | REF12182025 | 12/26/25 | 60.00 |
| 252602141 | BROWN, THOMAS | REF12182025 | 12/26/25 | 110.00 |
| 252602142 | BUCHBERGER, LAWRENCE | REF12162025 | 12/26/25 | 110.00 |
| 252602143 | BULLIS, LAUREN | DEC2025 MILEAGE | 12/26/25 | 80.64 |
| 252602144 | CESA 9 | 21506 | 12/26/25 | 275.00 |
| 252602145 | CHECK, SALLY | NOV2025 MILEAGE | 12/26/25 | 47.60 |
| 252602145 | CHECK, SALLY | NOV2025 MILEAGEa | 12/26/25 | 109.83 |
| 252602146 | ELMHORST, ERIC | REF12182025 | 12/26/25 | 150.00 |
| 252602147 | ENGBRETSON, AMY | DEC2025 MILEAGE | 12/26/25 | 132.93 |
| 252602148 | FIRST SUPPLY LLC | 191078-00 | 12/26/25 | 199.11 |
| 252602148 | FIRST SUPPLY LLC | 192210-00 | 12/26/25 | 1,113.04 |
| 252602148 | FIRST SUPPLY LLC | 192299-00 | 12/26/25 | 2,097.87 |
| 252602149 | FOLLETT CONTENT SOLUTIONS, LLC. | 609000F | 12/26/25 | 25.56 |
| 252602149 | FOLLETT CONTENT SOLUTIONS, LLC. | 658632F | 12/26/25 | 86.35 |
| 252602149 | FOLLETT CONTENT SOLUTIONS, LLC. | 658632A | 12/26/25 | 513.07 |
| 252602149 | FOLLETT CONTENT SOLUTIONS, LLC. | 666464 | 12/26/25 | 1,946.01 |
| 252602149 | FOLLETT CONTENT SOLUTIONS, LLC. | 671202 | 12/26/25 | 2,654.09 |
| 252602150 | FRITSCH, JOSHUA | DEC2025 ITEM | 12/26/25 | 46.50 |
| 252602151 | GRAINGER INC, WW | 9745669540 | 12/26/25 | 121.17 |
| 252602151 | GRAINGER INC, WW | 9745669524 | 12/26/25 | 454.20 |
| 252602151 | GRAINGER INC, WW | 97456669532 | 12/26/25 | 578.88 |
| 252602152 | HAUAN, JILL | DEC2025 ITEM | 12/26/25 | 17.50 |
| 252602153 | HEID MUSIC COMPANY, INC.-APPLETON | 4063824 | 12/26/25 | 140.00 |
| 252602154 | HOLIDAY WHOLESale, INC | 2219097 | 12/26/25 | 193.32 |
| 252602154 | HOLIDAY WHOLESale, INC | 2217337 | 12/26/25 | 832.20 |
| 252602154 | HOLIDAY WHOLESale, INC | 2217337 | 12/26/25 | 2,359.72 |
| 252602155 | HOOD, PHILLIP | DEC2025 ITEM | 12/26/25 | 37.22 |
| 252602156 | JANKE, TODD | REF12162025 | 12/26/25 | 60.00 |

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| 252602157 | KAMINSKI, SARAH | DEC2025 MILEAGE | 12/26/25 | 118.93 |
| 252602158 | KLAFKA, KATIE | DEC2025 MILEAGE | 12/26/25 | 65.59 |
| 252602159 | KLEIBER, TODD | REF12132025ADJ | 12/26/25 | 50.00 |
| 252602160 | KUKLINSKI, BROCK | REF12182025 | 12/26/25 | 110.00 |
| 252602161 | LEWIS, LANCE | REF12162025 | 12/26/25 | 110.00 |
| 252602162 | LOY, EMILY | NOV2025 MILEAGE | 12/26/25 | 41.16 |
| 252602163 | LUKASKO, TIFFANY | DEC2025 MILEAGE | 12/26/25 | 122.50 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 46.48 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 47.78 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 375.61 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 483.57 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 639.48 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 1,016.20 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 1,964.15 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 2,182.01 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 2,421.63 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 2,645.78 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 3,416.84 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 3,829.77 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 4,294.57 |
| 252602164 | MARCO TECHNOLOGIES LLC | INV14678157 | 12/26/25 | 5,913.68 |
| 252602165 | MEADEN, JAMES | WOR12162025 | 12/26/25 | 80.00 |
| 252602165 | MEADEN, JAMES | WOR12182025 | 12/26/25 | 80.00 |
| 252602166 | MEISSEN, MORGAN | DEC2025 MILEAGE | 12/26/25 | 114.87 |
| 252602167 | MEVERDEN, PATRICK | REF12162025 | 12/26/25 | 60.00 |
| 252602168 | MID WISCONSIN BEVERAGE | 2183773 | 12/26/25 | 247.00 |
| 252602168 | MID WISCONSIN BEVERAGE | 2183774 | 12/26/25 | 644.76 |
| 252602168 | MID WISCONSIN BEVERAGE | 2183774 | 12/26/25 | 655.52 |
| 252602169 | MISSISSIPPI WELDERS SUPPLY CO., INC | 4700139 | 12/26/25 | 156.36 |
| 252602169 | MISSISSIPPI WELDERS SUPPLY CO., INC | 4705105 | 12/26/25 | 408.35 |
| 252602170 | MORGAN, LISA | NOV2025 CONF | 12/26/25 | 20.52 |
| 252602171 | NASSCO INC - CUSTODIAL | 6643850 | 12/26/25 | 8,488.92 |
| 252602172 | OMNI GLASS & PAINT, LLC | 0157556-IN | 12/26/25 | 600.00 |
| 252602173 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/26/25 | 99.69 |
| 252602173 | PAN O GOLD BAKING CO ST CLOUD | 4.00673E+13 | 12/26/25 | 99.69 |
| 252602174 | PERFORMANCE FOODSERVICE | 203311 | 12/26/25 | 84.83 |
| 252602174 | PERFORMANCE FOODSERVICE | 203311 | 12/26/25 | 940.39 |
| 252602175 | PRITZL, BRENDA | DEC2025 MILEAGE | 12/26/25 | 36.96 |
| 252602176 | PULKINEN, MIKE | REF12162025 | 12/26/25 | 60.00 |
| 252602176 | PULKINEN, MIKE | REF12182025 | 12/26/25 | 60.00 |

**DC EVEREST AREA SCHOOL DISTRICT
BOARD CHECK REGISTER
(12/1/2025 - 12/31/2025)**

| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|-------------------------|---------------------------|-----------------------|---------------------|
| 252602177 | RENNING LEWIS & LACY SC | 7349029 | 12/26/25 | 224.00 |
| 252602177 | RENNING LEWIS & LACY SC | 7349030 | 12/26/25 | 2,161.50 |
| 252602178 | RESCH, SAVANAH | DEC2025 MILEAGE | 12/26/25 | 78.47 |
| 252602179 | SCHOOL SPECIALTY, LLC. | 3.08105E+11 | 12/26/25 | 805.21 |
| 252602180 | SCHRODER, BRANDON | REF12162025 | 12/26/25 | 110.00 |
| 252602181 | SCOTT, GREGG | REF12162025 | 12/26/25 | 110.00 |
| 252602182 | SEELEY, CAITLIN | DEC2025 ITEM | 12/26/25 | 120.00 |
| 252602183 | SKYWARD INC | 241615 | 12/26/25 | 250.00 |
| 252602184 | SONDELSKI, TRACI | DEC2025 ITEM | 12/26/25 | 14.99 |
| 252602185 | SPEAR, SCOTT | REF12162025 | 12/26/25 | 60.00 |
| 252602186 | TESKE, STEFANIE | DEC2025 MILEAGE | 12/26/25 | 29.33 |
| 252602187 | TRETTER, TODD | REF12162025 | 12/26/25 | 110.00 |
| 252602188 | TRETTER, TY | REF12162025 | 12/26/25 | 60.00 |
| 252602188 | TRETTER, TY | REF12182025 | 12/26/25 | 60.00 |
| 252602189 | VIKING ELECTRIC SUPPLY | S009862235.001 | 12/26/25 | (16.78) |
| 252602189 | VIKING ELECTRIC SUPPLY | S009850818.001 | 12/26/25 | 16.44 |
| 252602189 | VIKING ELECTRIC SUPPLY | S009862180.001 | 12/26/25 | 84.18 |
| 252602190 | VLIETSTRA, ALISON | DEC2025 MILEAGE | 12/26/25 | 137.13 |
| 252602191 | WENNINGER, ERIC | NOVDEC2025 ITEM | 12/26/25 | 26.22 |
| 252602191 | WENNINGER, ERIC | NOVDEC2025 ITEM | 12/26/25 | 30.98 |
| 252602191 | WENNINGER, ERIC | NOVDEC2025 ITEM | 12/26/25 | 79.00 |
| 252602192 | WIDMANN, SARA | DEC2025 ITEM | 12/26/25 | 16.12 |
| 252602193 | ZIEGELBAUER, KELLY | DEC2025 ITEM | 12/26/25 | 4.50 |
| 252602193 | ZIEGELBAUER, KELLY | DEC2025 ITEM | 12/26/25 | 31.43 |
| | | | | 2,268,279.35 |

**DC EVEREST AREA SCHOOL DISTRICT
FUND 46 BOARD CHECK REGISTER
(12/1/2025 - 12/31/2025)**

| CHECK NUMBER | VENDOR | INVOICE NUMBER | CHECK DATE | AMOUNT |
|-------------------------|---------------------------|---------------------------|-----------------------|-------------------|
| 4600065 | MIRON CONSTRUCTION CO INC | 250100-0009 | 12/19/25 | 41,874.35 |
| 252602131 | J.H. FINDORFF & SON, INC. | 251182.01 APP 1 | 12/19/25 | 135,613.45 |
| | | | | 177,487.80 |

| Account Level | | Beginning | 2025-26 | 2025-26 | Ending |
|---------------------------------|--|---------------|---------------|---------------|---------------|
| Fd T Loc Obj Func Prj DeptJob | Fd T Loc Obj Fu Description | Balance | FYTD Debits | FYTD Credits | Balance |
| 10 A 000 000 711000 000 000 000 | GENERAL FUND/CL Cash | -1,778,313.92 | 82,456,391.30 | 77,110,322.28 | 3,567,755.10 |
| 10 A 000 000 711100 000 000 000 | GENERAL FUND/PA Payroll Cash Clearance Account | 0.00 | 20,789,973.88 | 20,789,973.88 | 0.00 |
| 10 A 000 000 711105 000 000 000 | GENERAL FUND/A/ A/P ACH Cash Clearing Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 711200 000 000 000 | GENERAL FUND/PE PETTY CASH | 2,326.70 | 4,520.00 | 4,759.70 | 2,087.00 |
| 10 A 000 000 712000 000 000 000 | GENERAL FUND/IN INVESTMENTS | 23,351,797.74 | 65,411,351.38 | 76,640,073.84 | 12,123,075.28 |
| 10 A 000 000 712001 000 000 000 | GENERAL FUND/IN E-COMMERCE CASH ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 712999 000 000 000 | GENERAL FUND/WI WISC INVESTMENT ACCOUNT, PMA | 871,890.37 | 18,278.18 | 0.00 | 890,168.55 |
| 10 A 000 000 713100 000 000 000 | GENERAL FUND/TA TAXES RECEIVABLE | 6,706,946.00 | 14,476,329.00 | 6,706,946.00 | 14,476,329.00 |
| 10 A 000 000 713200 000 000 000 | GENERAL FUND/AC ACCOUNTS RECEIVABLE | 3,542.53 | 11,524.77 | 15,067.30 | 0.00 |
| 10 A 000 000 713207 000 000 000 | GENERAL FUND/SC SCOREBOARDS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 713208 000 000 000 | GENERAL FUND/FO FOUNDATION RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 713210 000 000 000 | GENERAL FUND/TR TRACK RENOVATION PROJECT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 714100 000 000 000 | GENERAL FUND/DU Due From Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 715100 000 000 000 | GENERAL FUND/DU DUE FROM LOCAL GOVERNMENTS | 10,724.55 | 0.00 | 10,724.55 | 0.00 |
| 10 A 000 000 715200 000 000 000 | GENERAL FUND/OT OTHER WI DISTRICTS | 1,000.92 | 0.00 | 1,000.92 | 0.00 |
| 10 A 000 000 715420 000 000 000 | GENERAL FUND/CE RECEIVABLE FROM CESA | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 715500 000 000 000 | GENERAL FUND/DU DUE FROM STATE GOVERNMENT | 155,442.16 | 0.00 | 155,442.16 | 0.00 |
| 10 A 000 000 715600 000 000 000 | GENERAL FUND/DU DUE FROM FED GOVERNMENT | 436,057.83 | 138,914.42 | 574,972.25 | 0.00 |
| 10 A 000 000 716100 000 000 000 | GENERAL FUND/IN INVENTORY | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 717000 000 000 000 | GENERAL FUND/PR PREPAID EXPENSE | 203,519.31 | 20,079.28 | 86,810.40 | 136,788.19 |
| 10 A 000 000 717001 000 000 000 | GENERAL FUND/PR PREPAID EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 751000 000 000 000 | GENERAL FUND/FI FIXED ASSETS-SITES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 753000 000 000 000 | GENERAL FUND/FI FIXED ASSETS-BUILDINGS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 754000 000 000 000 | GENERAL FUND/FI FIXED ASSETS-EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 A 000 000 754100 000 000 000 | GENERAL FUND/EQ FIXED ASSETS-ACCUM DEPRECIATN | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 000000 000 000 000 | GENERAL FUND/N/ | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 811100 000 000 000 | GENERAL FUND/TE TEMPORARY NOTES PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 811200 000 000 000 | GENERAL FUND/AC ACCOUNTS PAYABLE | -1,014,071.79 | 13,988,705.47 | 12,974,633.68 | 0.00 |
| 10 L 000 000 811555 000 000 000 | GENERAL FUND/AP AP P-CARD | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 811558 000 000 000 | GENERAL FUND/AP AP STAPLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 811610 000 000 000 | GENERAL FUND/ME MEDICARE TAX | -53,968.52 | 808,840.88 | 754,872.36 | 0.00 |
| 10 L 000 000 811611 000 000 000 | GENERAL FUND/FI SOCIAL SECURITY TAX | -230,761.15 | 3,452,031.55 | 3,221,270.40 | 0.00 |
| 10 L 000 000 811612 000 000 000 | GENERAL FUND/FE FEDERAL INCOME TAX | 0.00 | 1,856,510.88 | 1,856,510.88 | 0.00 |
| 10 L 000 000 811613 000 000 000 | GENERAL FUND/ST STATE INCOME TAX | -75,111.89 | 915,993.76 | 997,474.08 | -156,592.21 |
| 10 L 000 000 811620 000 000 000 | GENERAL FUND/RE RETIREMENT DEDUCTION | -799,405.12 | 3,570,267.58 | 3,342,518.46 | -571,656.00 |
| 10 L 000 000 811622 000 000 000 | GENERAL FUND/HD HDHP - 4K / 8K | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 811624 000 000 000 | GENERAL FUND/HD HDHP - 40 PLAN | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 811626 000 000 000 | GENERAL FUND/HS HSA - EMPLOYEE DEDUCTIONS | 0.00 | 970,384.17 | 970,384.17 | 0.00 |
| 10 L 000 000 811628 000 000 000 | GENERAL FUND/HS HSA - EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 811630 000 000 000 | GENERAL FUND/DE DENTAL - PPO CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |

| Fd T Loc | | Obj Func | | Prj DeptJob | | Fd T Loc Obj Fu | | Account Level | Beginning | 2025-26 | | Ending | |
|----------|---|----------|-----|-------------|-----|-----------------|-----|-----------------|--------------------------------|---------------|---------------|---------------|------------|
| | | | | | | | | Description | Balance | FYTD Debits | FYTD Credits | Balance | |
| 10 | L | 000 | 000 | 811631 | 000 | 000 | 000 | GENERAL FUND/HE | HEALTH INSURANCE DEDUCT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811632 | 000 | 000 | 000 | GENERAL FUND/DE | DENTAL INSURANCE DEDUCT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811633 | 000 | 000 | 000 | GENERAL FUND/DI | DISABILITY INS DEDUCTION | -12,976.79 | 87,652.28 | 74,490.10 | 185.39 |
| 10 | L | 000 | 000 | 811634 | 000 | 000 | 000 | GENERAL FUND/SP | SPOUSE/DEP'T LIFE INSURANCE | -2,722.48 | 5,748.93 | 5,553.50 | -2,527.05 |
| 10 | L | 000 | 000 | 811635 | 000 | 000 | 000 | GENERAL FUND/DE | DEPENDENT CARE - CHPT125 | -7,423.63 | 23,307.25 | 30,916.46 | -15,032.84 |
| 10 | L | 000 | 000 | 811636 | 000 | 000 | 000 | GENERAL FUND/DE | DENTAL-PPO CHAPTER 125 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811637 | 000 | 000 | 000 | GENERAL FUND/HE | HEALTH-CHAPTER 125 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811638 | 000 | 000 | 000 | GENERAL FUND/DE | DENTAL-CHAPTER 125 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811639 | 000 | 000 | 000 | GENERAL FUND/AD | ADDITIONAL LIFE INSURANCE | 153.71 | 54,501.85 | 54,242.49 | 413.07 |
| 10 | L | 000 | 000 | 811640 | 000 | 000 | 000 | GENERAL FUND/UN | UNITED WAY | 0.00 | 9,118.91 | 9,118.91 | 0.00 |
| 10 | L | 000 | 000 | 811641 | 000 | 000 | 000 | GENERAL FUND/OT | OTHER MEDICAL - CHPT 125 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811642 | 000 | 000 | 000 | GENERAL FUND/EB | EBC - FLEX CLAIMS TAIL | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811643 | 000 | 000 | 000 | GENERAL FUND/HE | HEALTH INS. - SELF PAY - COBRA | 0.00 | 854.52 | 43,960.19 | -43,105.67 |
| 10 | L | 000 | 000 | 811644 | 000 | 000 | 000 | GENERAL FUND/DE | DENTAL INS. - SELF PAY - COBRA | 0.00 | 335.58 | 7,149.92 | -6,814.34 |
| 10 | L | 000 | 000 | 811645 | 000 | 000 | 000 | GENERAL FUND/LI | LIFE INS - EMPLOYER CONTRIBUTI | -23,962.42 | 58,100.51 | 50,541.36 | -16,403.27 |
| 10 | L | 000 | 000 | 811647 | 000 | 000 | 000 | GENERAL FUND/LI | LIMITED FLEX PLAN-CHAPTER 125 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811648 | 000 | 000 | 000 | GENERAL FUND/SU | SUPPLEMENTAL LIFE INSURANCE | -5,004.24 | 23,896.88 | 23,594.86 | -4,702.22 |
| 10 | L | 000 | 000 | 811650 | 000 | 000 | 000 | GENERAL FUND/UN | UNION DUES DEDUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811652 | 000 | 000 | 000 | GENERAL FUND/GR | GREENHECK FIELDHOUSE MEMBERSHP | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811654 | 000 | 000 | 000 | GENERAL FUND/GT | GREENHECK TURNER CTR DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811655 | 000 | 000 | 000 | GENERAL FUND/V | V VISION PLAN (DELTA) | 759.51 | 25,314.04 | 24,727.05 | 1,346.50 |
| 10 | L | 000 | 000 | 811656 | 000 | 000 | 000 | GENERAL FUND/V | V SHORT TERM DISABILITY | 8,313.31 | 48,155.27 | 46,700.67 | 9,767.91 |
| 10 | L | 000 | 000 | 811660 | 000 | 000 | 000 | GENERAL FUND/AC | ACCIDENT INSURANCE | -158.81 | 7,464.23 | 7,273.32 | 32.10 |
| 10 | L | 000 | 000 | 811665 | 000 | 000 | 000 | GENERAL FUND/RO | ROTH 403(B) | 0.00 | 88,421.25 | 88,421.25 | 0.00 |
| 10 | L | 000 | 000 | 811670 | 000 | 000 | 000 | GENERAL FUND/TS | TSA'S | 0.00 | 437,722.00 | 437,722.00 | 0.00 |
| 10 | L | 000 | 000 | 811673 | 000 | 000 | 000 | GENERAL FUND/RE | RETIREE HEALTH | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811674 | 000 | 000 | 000 | GENERAL FUND/RE | RETIREE DENTAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811675 | 000 | 000 | 000 | GENERAL FUND/RE | RETIREE LIFE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811697 | 000 | 000 | 000 | GENERAL FUND/CH | GIFT CARDS OR CERTIFICATES | 0.00 | 7,620.00 | 7,620.00 | 0.00 |
| 10 | L | 000 | 000 | 811699 | 000 | 000 | 000 | GENERAL FUND/MI | MISCELLANEOUS DEDUCTION | 0.00 | 21,435.10 | 21,435.10 | 0.00 |
| 10 | L | 000 | 000 | 811700 | 000 | 000 | 000 | GENERAL FUND/IN | INTEREST PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811810 | 000 | 000 | 000 | GENERAL FUND/NE | NET PAYROLL PAYABLE (CHECKS) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 811815 | 000 | 000 | 000 | GENERAL FUND/NE | NET EFT PAYABLE | 0.00 | 36,121,424.15 | 36,121,424.15 | 0.00 |
| 10 | L | 000 | 000 | 811820 | 000 | 000 | 000 | GENERAL FUND/VO | VOUCHERS PAYABLE | -3,753,424.12 | 3,753,424.12 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 812000 | 000 | 000 | 000 | GENERAL FUND/DU | Due To Other Funds | -2,337,408.93 | 2,337,408.93 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 813500 | 000 | 000 | 000 | GENERAL FUND/DU | DUE TO STATE GOVERNMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 813510 | 000 | 000 | 000 | GENERAL FUND/DU | DUE TO MARATHON COUNTY | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 815100 | 000 | 000 | 000 | GENERAL FUND/SE | SELF FUNDED PREMIUM DEPOSITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 815110 | 000 | 000 | 000 | GENERAL FUND/DI | SF DENTAL PREMIUMS - DISTRICT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | L | 000 | 000 | 815120 | 000 | 000 | 000 | GENERAL FUND/EM | SF DENTAL PREMIUMS - EMPLOYEE | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Level | | Beginning | 2025-26 | 2025-26 | Ending |
|---------------------------------|--|----------------|----------------|----------------|----------------|
| Fd T Loc Obj Func Prj DeptJob | Fd T Loc Obj Fu Description | Balance | FYTD Debits | FYTD Credits | Balance |
| 10 L 000 000 815901 000 000 000 | GENERAL FUND/OP OPEB 73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 816000 000 000 000 | GENERAL FUND/DE DEFERRED REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 816200 000 000 000 | GENERAL FUND/DE DEFERRED REVENUE STATE AID | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 816903 000 000 000 | GENERAL FUND/DE DEFERRED REVENUE-VARIOUS CAMPS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 816905 000 000 000 | GENERAL FUND/DE DEFERRED REVENUE-MISC. ICE USE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 816909 000 000 000 | GENERAL FUND/DE DEFERRED REVENUE H.S. HOCKEY | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 816910 000 000 000 | GENERAL FUND/DE DEF. REV. - IN TECH | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 816999 000 000 000 | GENERAL FUND/OT DEFERRED REVENUE- OTHER GRANTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 817100 000 000 000 | GENERAL FUND/HE HEALTH-CLAIMS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 817101 000 000 000 | GENERAL FUND/SE HEALTH INS. PREMIUM PAYABLE | -1,046,227.76 | 5,971,479.89 | 5,002,266.22 | -77,014.09 |
| 10 L 000 000 817150 000 000 000 | GENERAL FUND/HR HRA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 817200 000 000 000 | GENERAL FUND/DE DENTAL-CLAIMS PAYABLE | -180,272.22 | 595,075.63 | 548,177.11 | -133,373.70 |
| 10 L 000 000 819107 000 000 000 | GENERAL FUND/CO CONF ROOM A - ED IMPROVEMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 842300 000 000 000 | GENERAL FUND/LO LONG TERM BONDS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 L 000 000 842350 000 000 000 | GENERAL FUND/38 38 FUND TAXABLE BONDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 000000 000 000 000 | GENERAL FUND/N/ | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 911000 000 000 000 | GENERAL FUND/FI FIXED ASSETS - L.T.D. | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 912000 000 000 000 | GENERAL FUND/FI FIXED ASSETS - TAX LEVY | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 914000 000 000 000 | GENERAL FUND/FI FIXED ASSETS-ACCUM DEPRECIATIO | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 916000 000 000 000 | GENERAL FUND/FI FIXED ASSETS - DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 931000 000 000 000 | GENERAL FUND/FU FUND BALANCE-RESERVED | 0.00 | 1,577,733.05 | 1,955,888.98 | -378,155.93 |
| 10 Q 000 000 931700 000 000 000 | GENERAL FUND/FU FUND BALANCE - L.T.D. | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 932000 000 000 000 | GENERAL FUND/FU FUND BALANCE - CASH FLOW | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 936110 000 000 000 | GENERAL FUND/SE FUND BALANCE - SELF INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 936120 000 000 000 | GENERAL FUND/Co CONT OBLIG-RESTRICTED FUND BAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 936130 000 000 000 | GENERAL FUND/UN UNSPENT COMMON SCHOOL LIBRARY | -48,291.18 | 371,642.24 | 150,215.02 | 173,136.04 |
| 10 Q 000 000 936320 000 000 000 | GENERAL FUND/De DEBT SERVICE RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 936500 000 000 000 | GENERAL FUND/Fo FOOD SERVICE FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 936900 000 000 000 | GENERAL FUND/FD FUND BALANCE-RESTRICTED OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 938900 000 000 000 | GENERAL FUND/As ASSIGNED FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Q 000 000 939200 000 000 000 | GENERAL FUND/CA WORKING CAPITAL (CASH FLOW) | -20,382,969.67 | 36,443,795.96 | 46,036,533.10 | -29,975,706.81 |
| 10 Q 000 000 939900 000 000 000 | GENERAL FUND/Un UNASSIGNED FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 - - - - - | | 0.00 | 296,961,729.07 | 296,961,729.07 | 0.00 |

| Account Level | | Beginning | 2025-26 | 2025-26 | Ending |
|---------------------------------|--|-------------|---------------|---------------|---------------|
| Fd T Loc Obj Func Prj DeptJob | Fd T Loc Obj Fu Description | Balance | FYTD Debits | FYTD Credits | Balance |
| 27 A 000 000 711000 000 000 000 | SPECIAL EDUCATI CASH | 721,302.07 | 1,949,103.49 | 6,683,125.57 | -4,012,720.01 |
| 27 A 000 000 711100 000 000 000 | SPECIAL EDUCATI PAYROLL CLEARANCE ACCOUNT | 0.00 | 6,293,251.49 | 6,293,251.49 | 0.00 |
| 27 A 000 000 711105 000 000 000 | SPECIAL EDUCATI A/P ACH CASH ACCOUNT INTERCITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 A 000 000 712000 000 000 000 | SPECIAL EDUCATI INVESTMENTS | 0.00 | 1,663,533.59 | 1,663,533.59 | 0.00 |
| 27 A 000 000 713200 000 000 000 | SPECIAL EDUCATI ACCOUNTS RECEIVABLE | 20,560.46 | 0.00 | 20,560.46 | 0.00 |
| 27 A 000 000 714100 000 000 000 | SPECIAL EDUCATI Due From Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 A 000 000 715420 000 000 000 | SPECIAL EDUCATI DUE FROM CESA | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 A 000 000 715500 000 000 000 | SPECIAL EDUCATI DUE FROM STATE GOVERNMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 A 000 000 715600 000 000 000 | SPECIAL EDUCATI DUE FROM FED GOVERNMENT | 426,183.59 | 0.00 | 426,183.59 | 0.00 |
| 27 L 000 000 000000 000 000 000 | SPECIAL EDUCATI | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 811200 000 000 000 | SPECIAL EDUCATI ACCOUNTS PAYABLE | -79,144.38 | 521,050.08 | 441,905.70 | 0.00 |
| 27 L 000 000 811558 000 000 000 | SPECIAL EDUCATI AP STAPLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 811610 000 000 000 | SPECIAL EDUCATI MEDICARE TAX | -10,881.53 | 10,881.53 | 0.00 | 0.00 |
| 27 L 000 000 811611 000 000 000 | SPECIAL EDUCATI SOCIAL SECURITY TAX | -46,528.34 | 46,528.34 | 0.00 | 0.00 |
| 27 L 000 000 811620 000 000 000 | SPECIAL EDUCATI RETIREMENT DEDUCTION | -52,656.71 | 52,656.71 | 0.00 | 0.00 |
| 27 L 000 000 811628 000 000 000 | SPECIAL EDUCATI HSA - EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 811630 000 000 000 | SPECIAL EDUCATI DENTAL - PPO CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 811633 000 000 000 | SPECIAL EDUCATI DISABILITY INS DEDUCTION | -2,440.88 | 2,595.68 | 154.80 | 0.00 |
| 27 L 000 000 811645 000 000 000 | SPECIAL EDUCATI LIFE INS - EMPLOYER CONTRIBUTI | -1,405.49 | 1,418.49 | 13.00 | 0.00 |
| 27 L 000 000 811815 000 000 000 | SPECIAL EDUCATI NET EFT PAYABLE | 0.00 | 8,411,708.21 | 8,411,708.21 | 0.00 |
| 27 L 000 000 811820 000 000 000 | SPECIAL EDUCATI VOUCHERS PAYABLE | -757,649.63 | 757,649.63 | 0.00 | 0.00 |
| 27 L 000 000 812000 000 000 000 | SPECIAL EDUCATI Due To Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 813500 000 000 000 | SPECIAL EDUCATI DUE TO STATE GOVERNMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 815100 000 000 000 | SPECIAL EDUCATI SELF FUNDED PREMIUM DEPOSITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 815110 000 000 000 | SPECIAL EDUCATI S/F DENTAL PREMIUMS - DISTRICT | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 817101 000 000 000 | SPECIAL EDUCATI SECURITY PREMIUM PAYABLE | -200,952.84 | 200,952.84 | 0.00 | 0.00 |
| 27 L 000 000 817150 000 000 000 | SPECIAL EDUCATI HRA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 L 000 000 817200 000 000 000 | SPECIAL EDUCATI DENTAL - CLAIMS PAYABLE | -16,386.32 | 16,386.32 | 0.00 | 0.00 |
| 27 Q 000 000 000000 000 000 000 | SPECIAL EDUCATI | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 931000 000 000 000 | SPECIAL EDUCATI FUND BALANCE - RESERVED | 0.00 | 95,727.42 | 109,884.85 | -14,157.43 |
| 27 Q 000 000 932000 000 000 000 | SPECIAL EDUCATI FUND BALANCE - CASH FLOW | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 936120 000 000 000 | SPECIAL EDUCATI CONT OBLIG-RESTRICTED FUND BAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 936320 000 000 000 | SPECIAL EDUCATI DEBT SERVICE RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 936500 000 000 000 | SPECIAL EDUCATI FOOD SERVICE FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 936900 000 000 000 | SPECIAL EDUCATI FUND BALANCE-RESTRICTED OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 938900 000 000 000 | SPECIAL EDUCATI ASSIGNED FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 939200 000 000 000 | SPECIAL EDUCATI WORKING CAPITAL (CASH FLOW) | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Q 000 000 939900 000 000 000 | SPECIAL EDUCATI UNASSIGNED FUND BALANCE | 0.00 | 7,054,458.04 | 3,027,580.60 | 4,026,877.44 |
| 27 - - - - - | | 0.00 | 27,077,901.86 | 27,077,901.86 | 0.00 |

| Account Level | | Beginning | 2025-26 | 2025-26 | Ending |
|---------------------------------|--|-------------|--------------|--------------|-------------|
| Fd T Loc Obj Func Prj DeptJob | Fd T Loc Obj Fu Description | Balance | FYTD Debits | FYTD Credits | Balance |
| 50 A 000 000 711000 000 000 000 | FOOD SERVICE FU CASH | 495,205.88 | 1,559,941.89 | 1,735,754.50 | 319,393.27 |
| 50 A 000 000 711100 000 000 000 | FOOD SERVICE FU PAYROLL CLEARANCE ACCOUNT | 0.00 | 756,238.00 | 756,238.00 | 0.00 |
| 50 A 000 000 711105 000 000 000 | FOOD SERVICE FU A/P ACH CASH ACCOUNT INTERCITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 A 000 000 711200 000 000 000 | FOOD SERVICE FU PETTY CASH | 866.10 | 1,232.00 | 568.00 | 1,530.10 |
| 50 A 000 000 712000 000 000 000 | FOOD SERVICE FU INVESTMENTS | 34.85 | 897,462.59 | 897,497.44 | 0.00 |
| 50 A 000 000 712001 000 000 000 | FOOD SERVICE FU FS INTERNET CASH ACCOUNT | -34.85 | 545,887.83 | 437,227.48 | 108,625.50 |
| 50 A 000 000 713200 000 000 000 | FOOD SERVICE FU ACCOUNTS RECEIVABLE | 1,308.00 | 972.28 | 2,280.28 | 0.00 |
| 50 A 000 000 713300 000 000 000 | FOOD SERVICE FU INTEREST RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 A 000 000 714100 000 000 000 | FOOD SERVICE FU Due From Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 A 000 000 715500 000 000 000 | FOOD SERVICE FU DUE FROM STATE GOVERNMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 A 000 000 715600 000 000 000 | FOOD SERVICE FU DUE FROM FEDERAL FUNDS | 75,929.39 | 557,171.30 | 633,100.69 | 0.00 |
| 50 L 000 000 000000 000 000 000 | FOOD SERVICE FU | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 811200 000 000 000 | FOOD SERVICE FU ACCOUNTS PAYABLE | -44,100.82 | 821,543.42 | 777,442.60 | 0.00 |
| 50 L 000 000 811558 000 000 000 | FOOD SERVICE FU AP STAPLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 811610 000 000 000 | FOOD SERVICE FU MEDICARE TAX | -247.92 | 247.92 | 0.00 | 0.00 |
| 50 L 000 000 811611 000 000 000 | FOOD SERVICE FU SOCIAL SECURITY TAX | -1,060.08 | 1,060.08 | 0.00 | 0.00 |
| 50 L 000 000 811620 000 000 000 | FOOD SERVICE FU RETIREMENT DEDUCTION | -1,188.33 | 1,188.33 | 0.00 | 0.00 |
| 50 L 000 000 811628 000 000 000 | FOOD SERVICE FU HSA - EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 811630 000 000 000 | FOOD SERVICE FU DENTAL PPO PLAN | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 811633 000 000 000 | FOOD SERVICE FU DISABILITY INS DEDUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 811645 000 000 000 | FOOD SERVICE FU LIFE INS - EMPLOYER CONTRIBUTI | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 811815 000 000 000 | FOOD SERVICE FU NET EFT PAYABLE | 0.00 | 778,152.13 | 778,152.13 | 0.00 |
| 50 L 000 000 811820 000 000 000 | FOOD SERVICE FU VOUCHERS PAYABLE | -17,098.34 | 17,098.34 | 0.00 | 0.00 |
| 50 L 000 000 812000 000 000 000 | FOOD SERVICE FU Due To Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 815000 000 000 000 | FOOD SERVICE FU DEPOSITS PAYABLE-FAMILY BALANC | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 815100 000 000 000 | FOOD SERVICE FU SELF FUNDED PREMIUM DEPOSITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 815300 000 000 000 | FOOD SERVICE FU DUE TO STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 815900 000 000 000 | FOOD SERVICE FU Other Deposits Payable | -123,278.84 | 0.00 | 0.00 | -123,278.84 |
| 50 L 000 000 817101 000 000 000 | FOOD SERVICE FU SECURITY PREMIUM PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 817150 000 000 000 | FOOD SERVICE FU HRA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 L 000 000 817200 000 000 000 | FOOD SERVICE FU DENTAL-CLAIMS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 Q 000 000 000000 000 000 000 | FOOD SERVICE FU | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 Q 000 000 931000 000 000 000 | FOOD SERVICE FU FUND BALANCE - RESERVED | 0.00 | 2,023.08 | 3,108.70 | -1,085.62 |
| 50 Q 000 000 932000 000 000 000 | FOOD SERVICE FU FUND BALANCE - CASH FLOW | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 Q 000 000 936120 000 000 000 | FOOD SERVICE FU CONT OBLIG-RESTRICTED FUND BAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 Q 000 000 936320 000 000 000 | FOOD SERVICE FU DEBT SERVICE RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 Q 000 000 936500 000 000 000 | FOOD SERVICE FU FOOD SERVICE FUND BALANCE | -386,335.04 | 1,603,662.59 | 1,522,511.96 | -305,184.41 |
| 50 Q 000 000 936900 000 000 000 | FOOD SERVICE FU FUND BALANCE-RESTRICTED OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 Q 000 000 938900 000 000 000 | FOOD SERVICE FU ASSIGNED FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 Q 000 000 939200 000 000 000 | FOOD SERVICE FU WORKING CAPITAL (CASH FLOW) | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | | | | | | Account Level | Beginning | 2025-26 | 2025-26 | Ending | | | |
|-----------|----------|------------|------------|-------------|------------|-------------|------------|-----------------|----------|---------------|------------|-----------|-------------------------|----------------|--------------------|---------------------|----------------|
| <u>Fd</u> | <u>T</u> | <u>Loc</u> | <u>Obj</u> | <u>Func</u> | <u>Prj</u> | <u>Dept</u> | <u>Job</u> | <u>Fd</u> | <u>T</u> | <u>Loc</u> | <u>Obj</u> | <u>Fu</u> | <u>Description</u> | <u>Balance</u> | <u>FYTD Debits</u> | <u>FYTD Credits</u> | <u>Balance</u> |
| 50 | Q | 000 | 000 | 939900 | 000 | 000 | 000 | FOOD SERVICE FU | | | | | UNASSIGNED FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | - | --- | --- | ----- | --- | --- | --- | | | | | | | 0.00 | 7,543,881.78 | 7,543,881.78 | 0.00 |

| Account Level | | Beginning | 2025-26 | 2025-26 | Ending |
|---------------------------------|--|------------|--------------|--------------|------------|
| Fd T Loc Obj Func Prj DeptJob | Fd T Loc Obj Fu Description | Balance | FYTD Debits | FYTD Credits | Balance |
| 80 A 000 000 711000 000 000 000 | COMMUNITY SERVI CASH | 165,591.05 | 2,299,196.90 | 2,280,458.07 | 184,329.88 |
| 80 A 000 000 711001 000 000 000 | COMMUNITY SERVI COMM. SERV. MINIMUM BALANCE RQ | 250.00 | 13,792.15 | 13,792.15 | 250.00 |
| 80 A 000 000 711100 000 000 000 | COMMUNITY SERVI PAYROLL CLEARANCE ACCOUNT | 0.00 | 975,521.52 | 975,521.52 | 0.00 |
| 80 A 000 000 711105 000 000 000 | COMMUNITY SERVI A/P ACH CASH ACCOUNT INTERCITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 A 000 000 711200 000 000 000 | COMMUNITY SERVI PETTY CASH | 1,030.00 | 0.00 | 0.00 | 1,030.00 |
| 80 A 000 000 711300 000 000 000 | COMMUNITY SERVI HOLDING ACCOUNT - CASH | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 A 000 000 712000 000 000 000 | COMMUNITY SERVI INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 A 000 000 712001 000 000 000 | COMMUNITY SERVI ECOMMERCE - COMMUNITY SERVICE | 10,337.30 | 122,005.00 | 108,409.95 | 23,932.35 |
| 80 A 000 000 713100 000 000 000 | COMMUNITY SERVI TAXES RECEIVABLE | 0.00 | 450,000.00 | 0.00 | 450,000.00 |
| 80 A 000 000 713200 000 000 000 | COMMUNITY SERVI ACCOUNTS RECEIVABLE | 291,704.44 | 1,950.00 | 293,654.44 | 0.00 |
| 80 A 000 000 713205 000 000 000 | COMMUNITY SERVI RECEIVABLES - UNCOLLECTED GHF | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 A 000 000 714100 000 000 000 | COMMUNITY SERVI Due From Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 A 000 000 715600 000 000 000 | COMMUNITY SERVI DUE FROM FEDERAL GOVERNMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 000000 000 000 000 | COMMUNITY SERVI | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 811200 000 000 000 | COMMUNITY SERVI ACCOUNTS PAYABLE | -36,263.55 | 1,169,828.91 | 1,133,565.36 | 0.00 |
| 80 L 000 000 811225 000 000 000 | COMMUNITY SERVI CMTY ED CK ACCT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 811558 000 000 000 | COMMUNITY SERVI AP STAPLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 811610 000 000 000 | COMMUNITY SERVI MEDICARE TAX | -765.96 | 765.96 | 0.00 | 0.00 |
| 80 L 000 000 811611 000 000 000 | COMMUNITY SERVI SOCIAL SECURITY TAX | -3,274.96 | 3,274.96 | 0.00 | 0.00 |
| 80 L 000 000 811620 000 000 000 | COMMUNITY SERVI RETIREMENT DEDUCTION | -1,312.70 | 1,312.70 | 0.00 | 0.00 |
| 80 L 000 000 811628 000 000 000 | COMMUNITY SERVI HSA - EMPLOYER CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 811630 000 000 000 | COMMUNITY SERVI DENTAL - PPO CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 811633 000 000 000 | COMMUNITY SERVI DISABILITY INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 811645 000 000 000 | COMMUNITY SERVI LIFE INS - EMPLOYER CONTRIBUTI | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 811815 000 000 000 | COMMUNITY SERVI NET EFT PAYABLE | 0.00 | 1,018,557.46 | 1,018,557.46 | 0.00 |
| 80 L 000 000 811820 000 000 000 | COMMUNITY SERVI VOUCHERS PAYABLE | -52,821.51 | 52,821.51 | 0.00 | 0.00 |
| 80 L 000 000 812000 000 000 000 | COMMUNITY SERVI Due To Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816000 000 000 000 | COMMUNITY SERVI | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816900 000 000 000 | COMMUNITY SERVI DEFER.REV.-SCHL.AGE CARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816901 000 000 000 | COMMUNITY SERVI DEFERRED REV.-YOUTH ACTIV.FEES | -70,635.00 | 70,635.00 | 0.00 | 0.00 |
| 80 L 000 000 816902 000 000 000 | COMMUNITY SERVI DEFER.REV.-ADULT & FAMILY FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816903 000 000 000 | COMMUNITY SERVI DEFERRED REVENUE-VARIOUS CAMPS | -9,973.00 | 9,973.00 | 0.00 | 0.00 |
| 80 L 000 000 816904 000 000 000 | COMMUNITY SERVI DEFERRED REVENUE PRESCHOOL FEE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816905 000 000 000 | COMMUNITY SERVI DEFERRED REVENUE-OTHER ICE USE | -7,130.00 | 7,130.00 | 0.00 | 0.00 |
| 80 L 000 000 816906 000 000 000 | COMMUNITY SERVI DEFERRED REVENUE - CARE CORNER | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816907 000 000 000 | COMMUNITY SERVI DEFERRED REVENUE-POOL ACTIVITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816908 000 000 000 | COMMUNITY SERVI DEF.REV.-GFH BUILDING RENTAL | -3,500.59 | 3,500.59 | 0.00 | 0.00 |
| 80 L 000 000 816909 000 000 000 | COMMUNITY SERVI DEF.REV.- H.S. HOCKEY | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816911 000 000 000 | COMMUNITY SERVI DEF.REV.-MEMBERSHIPS | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 L 000 000 816913 000 000 000 | COMMUNITY SERVI DEFERRED REVENUE-GHF CONCESSIO | 0.00 | 0.00 | 0.00 | 0.00 |

| | | Account Level | | Beginning | 2025-26 | | 2025-26 | Ending | | | | | |
|----|-------|---------------|------|-----------|---------|-----|-----------------|-----------------|--------------------------------|-------------|---------------|---------------|-------------|
| Fd | T Loc | Obj | Func | Prj | Dept | Job | Fd T Loc Obj Fu | Description | Balance | FYTD Debits | FYTD Credits | Balance | |
| 80 | L | 000 | 000 | 816915 | 000 | 000 | 000 | COMMUNITY SERVI | DEFERRED REVENUE - GTCC TURF | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 816916 | 000 | 000 | 000 | COMMUNITY SERVI | DEFERRED REVENUE - YOUTH HOCKE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 816917 | 000 | 000 | 000 | COMMUNITY SERVI | DEF. REV. MEETING ROOMS | -150.00 | 150.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 817101 | 000 | 000 | 000 | COMMUNITY SERVI | SECURITY PREMIUM PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | L | 000 | 000 | 817200 | 000 | 000 | 000 | COMMUNITY SERVI | DENTAL CLAIMS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 000000 | 000 | 000 | 000 | COMMUNITY SERVI | | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 931000 | 000 | 000 | 000 | COMMUNITY SERVI | FUND BALANCE - RESERVED | 0.00 | 4,116,976.97 | 4,118,068.54 | -1,091.57 |
| 80 | Q | 000 | 000 | 931896 | 000 | 000 | 000 | COMMUNITY SERVI | TOURNAMENT ACTIVITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 932000 | 000 | 000 | 000 | COMMUNITY SERVI | FUND BALANCE - CASH FLOW | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936120 | 000 | 000 | 000 | COMMUNITY SERVI | CONT OBLIG-RESTRICTED FUND BAL | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936320 | 000 | 000 | 000 | COMMUNITY SERVI | DEBT SERVICE RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936500 | 000 | 000 | 000 | COMMUNITY SERVI | FOOD SERVICE FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 936900 | 000 | 000 | 000 | COMMUNITY SERVI | FUND BALANCE-RESTRICTED OTHER | -277,760.35 | 1,529,912.02 | 1,640,161.58 | -388,009.91 |
| 80 | Q | 000 | 000 | 936900 | 000 | 904 | 000 | COMMUNITY SERVI | MEMBERSHIP ASSISTANCE PROGRAM | -5,325.17 | 220.00 | 346.50 | -5,451.67 |
| 80 | Q | 000 | 000 | 938900 | 000 | 000 | 000 | COMMUNITY SERVI | ASSIGNED FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 939200 | 000 | 000 | 000 | COMMUNITY SERVI | WORKING CAPITAL (CASH FLOW) | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 000 | 000 | 939900 | 000 | 000 | 000 | COMMUNITY SERVI | UNASSIGNED FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | Q | 869 | 000 | 936900 | 000 | 980 | 000 | COMMUNITY SERVI | GTCC CAPITAL PROJECT | 0.00 | 972,748.68 | 1,237,737.76 | -264,989.08 |
| 80 | Q | 871 | 000 | 936900 | 000 | 120 | 000 | COMMUNITY SERVI | 3K PROGRAM EQUITY ACCOUNT 871 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | - | --- | --- | ----- | --- | --- | --- | | | 0.00 | 12,820,273.33 | 12,820,273.33 | 0.00 |

| Fd T Loc Obj Func | Prj DeptJob | Fd T Loc Obj Fu | Account Level Description | Beginning Balance | 2025-26 FYTD Debits | 2025-26 FYTD Credits | Ending Balance |
|------------------------|-------------|-----------------|------------------------------|----------------------|------------------------|-------------------------|-------------------|
| Grand Asset Totals | | | | 32,175,202.47 | 201,414,622.24 | 205,317,250.50 | 28,272,574.21 |
| Grand Liability Totals | | | | -11,074,521.06 | 89,220,263.75 | 79,284,497.95 | -1,138,755.26 |
| Grand Equity Totals | | | | -21,100,681.41 | 53,768,900.05 | 59,802,037.59 | -27,133,818.95 |
| Grand Totals | | | | 0.00 | 344,403,786.04 | 344,403,786.04 | 0.00 |

Number of Accounts: 250

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

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|----------------|-------------|------------|-----------------|---------|
| 25-00589 | cover expenses | 2025-2026 | 01/07/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | cover expenses | 10 E 809 411 219000 297 809 000 | | 01/07/2026 | 0.00 | 138.00 |
| 2 | | cover expenses | 10 E 809 420 219000 297 809 000 | | 01/07/2026 | 138.00 | 0.00 |
| TOTALS | | | | | | 138.00 | 138.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|----------------|-------------|------------|-----------------|---------|
| 25-00588 | Cover Expenses | 2025-2026 | 01/07/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Cover Expenses | 10 E 809 411 219000 297 809 000 | | 01/07/2026 | 0.00 | 20,172.04 |
| 2 | | Cover Expenses | 10 E 809 362 221300 297 809 000 | | 01/07/2026 | 20,172.04 | 0.00 |
| TOTALS | | | | | | 20,172.04 | 20,172.04 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00587 | Deca National Dues, Chapter Fees, Students Re | 2025-2026 | 01/06/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Deca National Dues, Chapter Fees, Students Registration | 10 E 400 342 133000 000 133 000 | | 01/06/2026 | 0.00 | 3,000.00 |
| 2 | | Deca National Dues, Chapter Fees, Students Registration | 10 E 400 940 133000 000 133 000 | | 01/06/2026 | 4,648.00 | 0.00 |
| 3 | | Deca National Dues, Chapter Fees, Students Registration | 10 E 400 411 133000 000 133 000 | | 01/06/2026 | 0.00 | 500.00 |
| 4 | | Deca National Dues, Chapter Fees, Students Registration | 10 E 400 415 133000 000 133 000 | | 01/06/2026 | 0.00 | 200.00 |
| 5 | | Deca National Dues, Chapter Fees, Students Registration | 10 E 400 341 256770 000 133 000 | | 01/06/2026 | 0.00 | 948.00 |
| TOTALS | | | | | | 4,648.00 | 4,648.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|----------------------------------|-------------|------------|-----------------|---------|
| 25-00586 | Reimbursement Food Snacks Kislow | 2025-2026 | 01/06/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Reimbursement Food Snacks Kislow | 10 E 300 415 126000 000 126 000 | | 01/06/2026 | 67.68 | 0.00 |
| 2 | | Reimbursement Food Snacks Kislow | 10 E 400 411 126000 000 126 000 | | 01/06/2026 | 0.00 | 67.68 |
| TOTALS | | | | | | 67.68 | 67.68 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00585 | Transfer to cover unexpected iPad Purchase - | 2025-2026 | 01/05/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer to cover cost of iPad for sped teacher - Lisa Kumfer | 27 E 809 411 158000 341 809 000 | | 01/05/2026 | 0.00 | 428.00 |
| 2 | | Transfer to cover cost of iPad for sped teacher - Lisa Kumfer | 27 E 809 482 158000 341 809 000 | | 01/05/2026 | 428.00 | 0.00 |
| TOTALS | | | | | | 428.00 | 428.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00584 | Cost of SLP Toolkit Higher than Expected | 2025-2026 | 01/05/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Cost of SLP Toolkit licenses higher than expected - additional license for Hebein | 27 E 809 362 156600 347 809 000 | | 01/05/2026 | 175.00 | 0.00 |
| 2 | | Cost of SLP Toolkit licenses higher than expected. | 27 E 809 411 215200 347 809 000 | | 01/05/2026 | 0.00 | 175.00 |
| TOTALS | | | | | | 175.00 | 175.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|------------------------------------|-------------|------------|-----------------|---------|
| 25-00583 | DEC 2025 SH Science Classroom Food | 2025-2026 | 01/05/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | DEC 2025 SH Science Classroom Food | 10 E 400 415 126000 000 126 000 | | 01/05/2026 | 8.67 | 0.00 |
| 2 | | DEC 2025 SH Science Classroom Food | 10 E 400 411 126000 000 126 000 | | 01/05/2026 | 0.00 | 8.67 |
| TOTALS | | | | | | 8.67 | 8.67 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|----------------|-------------|------------|-----------------|---------|
| 25-00582 | Cover expenses | 2025-2026 | 01/05/2026 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Cover expenses | 10 E 809 411 219000 297 809 000 | | 01/05/2026 | 0.00 | 330.00 |
| 2 | | Cover expenses | 10 E 809 440 219000 297 809 000 | | 01/05/2026 | 330.00 | 0.00 |
| TOTALS | | | | | | 330.00 | 330.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|--------------|---------|
| 25-00581 | transfer to expense from correct account | 2025-2026 | 12/31/2025 | Web Clone | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | transfer to expense Family Engagement supplies from correct account | 10 E 809 411 219000 141 809 000 | | 11/11/2025 | 0.00 | 745.55 |
| 2 | | transfer to expense Family Engagement supplies from Amazon to correct account (Rothschild) | 10 E 104 411 219000 141 809 000 | | 11/11/2025 | 196.76 | 0.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|--------------|---------|
| 25-00581 | transfer to expense from correct account | 2025-2026 | 12/31/2025 | Web Clone | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|-----------------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| . . . CONTINUED | | | | | | | |
| 3 | | transfer to expense Family Engagement supplies from Amazon to correct account (Rothschild) | 10 E 104 411 219000 141 809 000 | | 11/11/2025 | 55.11 | 0.00 |
| 4 | | transfer to expense Family Engagement supplies from Amazon to correct account (Weston) | 10 E 106 411 219000 141 809 000 | | 11/11/2025 | 493.68 | 0.00 |
| TOTALS | | | | | | 745.55 | 745.55 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00580 | Reallocation of funds for a capital purchase | 2025-2026 | 12/30/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Non-Capital Equipment | 10 E 814 440 295000 000 232 000 | | 12/29/2025 | 0.00 | 6,659.89 |
| 2 | | Capital Equipment | 10 E 814 551 295000 000 232 000 | | 12/29/2025 | 6,659.89 | 0.00 |
| TOTALS | | | | | | 6,659.89 | 6,659.89 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00579 | NLHS is requesting to purchase books with Tit | 2025-2026 | 12/26/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | NLHS is requesting to purchase books with Title 2 funds | 10 E 809 310 299000 365 016 000 | | 12/26/2025 | 0.00 | 900.00 |
| 2 | | NLHS is requesting to purchase books with Title 2 funds | 10 E 809 411 299000 365 016 000 | | 12/26/2025 | 900.00 | 0.00 |
| TOTALS | | | | | | 900.00 | 900.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00578 | Reallocation of funds for CESA registration | 2025-2026 | 12/19/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Technology Dues and Fees | 10 E 814 940 295000 000 232 000 | | 12/19/2025 | 0.00 | 255.00 |
| 2 | | Payment to CESA | 10 E 814 386 295000 000 232 000 | | 12/19/2025 | 255.00 | 0.00 |
| TOTALS | | | | | | 255.00 | 255.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|-----------------------------|-------------|------------|-----------------|---------|
| 25-00122 | CIL Accounts Budget Reclass | 2025-2026 | 12/18/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | CIL Accounts Budget Reclass (Brenda Geier) | 10 E 300 296 214900 000 809 505 | | 12/18/2025 | 3,137.00 | 0.00 |
| 2 | | CIL Accounts Budget Reclass (Brenda Geier) | 10 E 300 296 110000 000 809 505 | | 12/18/2025 | 0.00 | 3,137.00 |
| 3 | | CIL Accounts Budget Reclass (Andrew Kraus) | 10 E 809 296 254100 000 809 702 | | 12/18/2025 | 4,800.00 | 0.00 |
| 4 | | CIL Accounts Budget Reclass (Andrew Kraus) | 10 E 809 296 253000 000 809 702 | | 12/18/2025 | 0.00 | 4,800.00 |
| 5 | | CIL Accounts Budget Reclass (Marcellino & Reimann) | 10 E 809 296 295000 000 809 412 | | 12/18/2025 | 9,600.00 | 0.00 |
| 6 | | CIL Accounts Budget Reclass (Marcellino & Reimann) | 10 E 809 296 221500 000 809 412 | | 12/18/2025 | 0.00 | 9,600.00 |
| 7 | | CIL Accounts Budget Reclass (Baylee Holtz) | 27 E 300 296 156100 011 809 419 | | 12/18/2025 | 3,204.00 | 0.00 |
| 8 | | CIL Accounts Budget Reclass (Baylee Holtz) | 27 E 200 296 156100 011 809 419 | | 12/18/2025 | 0.00 | 3,204.00 |
| TOTALS | | | | | | 20,741.00 | 20,741.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00576 | JH Drama Bringing accounts current and splitt | 2025-2026 | 12/17/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | JH Drama Bringing accounts current and splitting Soundworks Invoice | 10 E 300 325 122600 000 125 000 | | 12/17/2025 | 0.00 | 170.00 |
| 2 | | JH Drama Bringing accounts current and splitting Soundworks Invoice | 10 E 300 351 122600 000 125 000 | | 12/17/2025 | 200.00 | 0.00 |
| 3 | | JH Drama Bringing accounts current and splitting Soundworks Invoice | 10 E 300 940 122600 000 125 000 | | 12/17/2025 | 0.00 | 146.00 |
| 4 | | JH Drama Bringing accounts current and splitting Soundworks Invoice | 10 E 300 411 122600 000 125 000 | | 12/17/2025 | 116.00 | 0.00 |
| TOTALS | | | | | | 316.00 | 316.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---------------------|-------------|------------|-----------------|---------|
| 25-00121 | NAREN Conf - Kolton | 2025-2026 | 12/17/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | NAREN Conf - Kolton | 10 E 300 353 263000 000 241 000 | | 12/17/2025 | 0.00 | 509.00 |
| 2 | | NAREN Conf - Kolton | 10 E 300 342 221300 000 241 000 | | 12/17/2025 | 284.00 | 0.00 |
| 3 | | NAREN Conf - Kolton | 10 E 300 310 241000 000 241 000 | | 12/17/2025 | 225.00 | 0.00 |
| TOTALS | | | | | | 509.00 | 509.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---------------------------------|-------------|------------|-----------------|---------|
| 25-00120 | Staff tech supply Reimbursement | 2025-2026 | 12/17/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Staff tech suppl Reimbursement | 10 E 400 481 123000 000 123 000 | | 12/17/2025 | 55.00 | 0.00 |
| 2 | | Staff tech suppl Reimbursement | 10 E 400 411 123000 000 123 000 | | 12/17/2025 | 0.00 | 55.00 |
| TOTALS | | | | | | 55.00 | 55.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00119 | CIL Account Transfer Treptow & Trzebiatowski | 2025-2026 | 12/17/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | CIL Account Transfer Treptow & Trzebiatowski | 10 E 809 296 221500 000 809 411 | | 12/17/2025 | 9,600.00 | 0.00 |
| 2 | | CIL Account Transfer Treptow & Trzebiatowski | 10 E 809 296 295000 000 809 411 | | 12/17/2025 | 0.00 | 9,600.00 |
| TOTALS | | | | | | 9,600.00 | 9,600.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--------------------------------------|-------------|------------|-----------------|---------|
| 25-00118 | Transfer to Correct Account - Dispro | 2025-2026 | 12/16/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer to Correct Account - Dispro ADOS-2 Purchase | 10 E 809 411 219000 341 809 000 | | 12/16/2025 | 0.00 | 6,000.00 |
| 2 | | Transfer to Correct Account - Dispro ADOS-2 Purchase | 10 E 809 490 215200 341 809 000 | | 12/16/2025 | 6,000.00 | 0.00 |
| TOTALS | | | | | | 6,000.00 | 6,000.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---------------------------------|-------------|------------|-----------------|---------|
| 25-00117 | Transfer for Teacher membership | 2025-2026 | 12/15/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer for Teacher membership | 10 E 400 480 123000 000 123 000 | | 12/15/2025 | 0.00 | 26.22 |
| 2 | | Transfer for Teacher membership | 10 E 400 481 123000 000 123 000 | | 12/15/2025 | 26.22 | 0.00 |
| TOTALS | | | | | | 26.22 | 26.22 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00115 | Transfer to cover Supply PCard Transaction | 2025-2026 | 12/15/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer to cover Supply PCard Transaction | 10 E 300 411 135000 000 135 000 | | 12/15/2025 | 160.93 | 0.00 |
| 2 | | Transfer to cover Supply PCard Transaction | 10 E 300 415 135000 000 135 000 | | 12/15/2025 | 0.00 | 160.93 |
| TOTALS | | | | | | 160.93 | 160.93 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00114 | Transfer from Supplies to Memberships/Registr | 2025-2026 | 12/10/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | transfer to Membership/Registrations account to cover conference fees | 10 E 200 411 222200 000 220 000 | | 12/10/2025 | 0.00 | 275.00 |
| 2 | | transferred from Supplies account to cover conference fees | 10 E 200 940 222200 000 220 000 | | 12/10/2025 | 275.00 | 0.00 |
| TOTALS | | | | | | 275.00 | 275.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00113 | Transfer to cover higher than expected cost s | 2025-2026 | 12/09/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer to cover higher than expected cost of Youth Transition Conference and DHH Winter Wonderland field trip | 27 E 809 341 256770 341 809 000 | | 12/09/2025 | 2,000.00 | 0.00 |
| 2 | | Transfer to cover higher than expected cost of Youth Transition Conference and DHH Winter Wonderland field trip | 27 E 809 411 223390 341 809 000 | | 12/09/2025 | 0.00 | 2,000.00 |
| TOTALS | | | | | | 2,000.00 | 2,000.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00112 | Transfer to cover cost of purchasing digital | 2025-2026 | 12/09/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer to cover cost of purchasing digital licenses for math interventions | 10 E 809 470 110000 341 809 000 | | 12/09/2025 | 0.00 | 1,600.00 |
| 2 | | Transfer to cover cost of purchasing digital licenses for math interventions | 10 E 809 362 124000 341 809 000 | | 12/09/2025 | 1,600.00 | 0.00 |
| TOTALS | | | | | | 1,600.00 | 1,600.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00111 | Move money from general account to travel. Sc | 2025-2026 | 12/09/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Move money from general account to travel. School Forest Leadership Class. | 10 E 823 411 126241 000 210 000 | | 12/08/2025 | 0.00 | 132.31 |
| 2 | | Move money from general account to travel.School Forest Leadership Class. | 10 E 823 341 256770 000 210 000 | | 12/08/2025 | 132.31 | 0.00 |
| TOTALS | | | | | | 132.31 | 132.31 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--------------|-------------|------------|-----------------|---------|
| 25-00110 | MathFact App | 2025-2026 | 12/08/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | MathFact App | 10 E 102 440 241000 000 241 000 | | 12/08/2025 | 0.00 | 912.00 |
| 2 | | MathFact App | 10 E 102 360 110000 000 241 000 | | 12/08/2025 | 912.00 | 0.00 |
| TOTALS | | | | | | 912.00 | 912.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00109 | Newspaper & Other Media Transfers (negative t | 2025-2026 | 12/08/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Library book funds to newspaper funds to make negative to positive | 10 E 400 432 222200 031 220 000 | | 12/08/2025 | 0.00 | 33.82 |
| 2 | | Library book funds to newspaper funds to make negative to positive | 10 E 400 433 222200 031 220 000 | | 12/08/2025 | 33.82 | 0.00 |
| 3 | | Library book funds to other media funds to make negative to positive | 10 E 400 432 222200 031 220 000 | | 12/08/2025 | 0.00 | 392.46 |
| 4 | | Library book funds to other media funds to make negative to positive | 10 E 400 439 222200 031 220 000 | | 12/08/2025 | 392.46 | 0.00 |
| TOTALS | | | | | | 426.28 | 426.28 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|-------------------------------------|-------------|------------|------------------------|---------|
| 25-00107 | Events & Hospitality Supv. Transfer | 2025-2026 | 12/08/2025 | Web Batch Entry/Import | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 100 390000 000 640 411 | | 12/08/2025 | 39,064.86 | 0.00 |
| 2 | | Events and Hospitality Supervisor | 80 E 864 100 395000 000 640 502 | | 12/08/2025 | 0.00 | 39,064.86 |
| 3 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 212 390000 000 640 411 | | 12/08/2025 | 2,786.03 | 0.00 |
| 4 | | Events and Hospitality Supervisor | 80 E 864 212 395000 000 640 502 | | 12/08/2025 | 0.00 | 2,786.03 |
| 5 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 218 390000 000 640 411 | | 12/08/2025 | 510.00 | 0.00 |
| 6 | | Events and Hospitality Supervisor | 80 E 864 218 395000 000 640 502 | | 12/08/2025 | 0.00 | 510.00 |
| 7 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 222 390000 000 640 411 | | 12/08/2025 | 2,905.59 | 0.00 |
| 8 | | Events and Hospitality Supervisor | 80 E 864 222 395000 000 640 502 | | 12/08/2025 | 0.00 | 2,905.59 |
| 9 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 230 390000 000 640 411 | | 12/08/2025 | 29.32 | 0.00 |
| 10 | | Events and Hospitality Supervisor | 80 E 864 230 395000 000 640 502 | | 12/08/2025 | 0.00 | 29.32 |
| 11 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 241 390000 000 640 411 | | 12/08/2025 | 6,475.62 | 0.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|-------------------------------------|-------------|------------|------------------------|---------|
| 25-00107 | Events & Hospitality Supv. Transfer | 2025-2026 | 12/08/2025 | Web Batch Entry/Import | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|-----------------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| . . . CONTINUED | | | | | | | |
| 12 | | Events and Hospitality Supervisor | 80 E 864 241 395000 000 640 502 | | 12/08/2025 | 0.00 | 6,475.62 |
| 13 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 243 390000 000 640 411 | | 12/08/2025 | 417.40 | 0.00 |
| 14 | | Events and Hospitality Supervisor | 80 E 864 243 395000 000 640 502 | | 12/08/2025 | 0.00 | 417.40 |
| 15 | | Events and Hospitality Supervisor - Van Pietersom | 80 E 864 251 390000 000 640 411 | | 12/08/2025 | 124.38 | 0.00 |
| 16 | | Events and Hospitality Supervisor | 80 E 864 251 395000 000 640 502 | | 12/08/2025 | 0.00 | 124.38 |
| TOTALS | | | | | | 52,313.20 | 52,313.20 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|-------------------------------|-------------|------------|-----------------|---------|
| 25-00106 | Student Custodian Substitutes | 2025-2026 | 12/05/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Student Custodian Substitutes Transfer to Sub Custodian Account | 10 E 809 140 253000 000 809 707 | | 12/05/2025 | 25,000.00 | 0.00 |
| 2 | | Student Custodian Substitutes Transfer to Sub Custodian Account | 10 E 809 130 253001 000 809 702 | | 12/05/2025 | 0.00 | 25,000.00 |
| TOTALS | | | | | | 25,000.00 | 25,000.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00105 | Auction Revenue - Maintenance Dept \$23,401 | 2025-2026 | 12/05/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Auction Revenue - Maintenance Dept \$23,401 | 10 E 832 551 253000 000 253 000 | | 12/05/2025 | 23,401.00 | 0.00 |
| 2 | | Auction Revenue - Maintenance Dept \$23,401 | 10 R 809 861 500000 000 000 000 | | 12/05/2025 | 0.00 | 23,401.00 |
| TOTALS | | | | | | 23,401.00 | 23,401.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00104 | Subs for Grade 3 team working on mapping reso | 2025-2026 | 12/05/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Subs for Grade 3 team working on mapping resources to standards | 10 E 809 411 221300 365 809 000 | | 12/05/2025 | 0.00 | 3,220.00 |
| 2 | | Subs for Grade 3 team working on mapping resources to standards | 10 E 809 140 221300 365 809 207 | | 12/05/2025 | 2,800.00 | 0.00 |
| 3 | | Subs for Grade 3 team working on mapping resources to standards | 10 E 809 212 221300 365 809 207 | | 12/05/2025 | 196.00 | 0.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00104 | Subs for Grade 3 team working on mapping reso | 2025-2026 | 12/05/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|-----------------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| . . . CONTINUED | | | | | | | |
| 4 | | Subs for Grade 3 team working on mapping resources to standards | 10 E 809 222 221300 365 809 207 | | 12/05/2025 | 224.00 | 0.00 |
| TOTALS | | | | | | 3,220.00 | 3,220.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00103 | Transfer to cover Reimbursement for Peterson | 2025-2026 | 12/05/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer to cover Reimbursement for Peterson | 10 E 300 415 126000 000 126 000 | | 12/05/2025 | 85.00 | 0.00 |
| 2 | | Transfer to cover Reimbursement for Peterson | 10 E 300 411 126000 000 126 000 | | 12/05/2025 | 0.00 | 85.00 |
| TOTALS | | | | | | 85.00 | 85.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|-----------------------|-------------|------------|-----------------|---------|
| 25-00102 | GTCC EXPENSE TRANSFER | 2025-2026 | 12/05/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | GTCC EXPENSE TRANSFER | 80 E 863 440 254300 000 300 000 | | 12/05/2025 | 8,505.00 | 0.00 |
| | | GTCC EXPENSE TRANSFER | | | | | |
| 2 | | GTCC EXPENSE TRANSFER | 80 E 863 551 254300 000 300 000 | | 12/05/2025 | 0.00 | 8,505.00 |
| | | GTCC EXPENSE TRANSFER | | | | | |
| TOTALS | | | | | | 8,505.00 | 8,505.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|--|-------------|------------|-----------------|---------|
| 25-00101 | Transfer for Acrylic Signs/Sewing Supplies | 2025-2026 | 12/05/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer for Acrylic Signs/Sewing Supplies | 10 E 300 411 135000 000 135 000 | | 12/05/2025 | 57.00 | 0.00 |
| 2 | | Transfer for Acrylic Signs/Sewing Supplies | 10 E 300 415 135000 000 135 000 | | 12/05/2025 | 0.00 | 57.00 |
| TOTALS | | | | | | 57.00 | 57.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00100 | Transfer to cover purchase of soccer balls fo | 2025-2026 | 12/04/2025 | Submit Transfer | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Transfer to cover purchase of soccer balls for 4v4 tournament | 80 E 860 310 394000 000 340 000 | | 12/04/2025 | 0.00 | 700.00 |
| 2 | | Transfer to cover purchase of soccer balls for 4v4 tournament | 80 E 860 411 394000 000 340 000 | | 12/04/2025 | 700.00 | 0.00 |
| TOTALS | | | | | | 700.00 | 700.00 |

| <u>BATCH</u> | <u>DESCRIPTION</u> | <u>FISCAL YEAR</u> | <u>POST DATE</u> | <u>BATCH ORIGIN</u> | <u>STATUS</u> |
|--------------|---|--------------------|------------------|---------------------|---------------|
| 25-00099 | Transfer to cover unexpected cost of assistan | 2025-2026 | 12/04/2025 | Submit Transfer | History |

| <u>LINE</u> | <u>NAME/PROJ</u> | <u>DESCRIPTION/ADDITIONAL DESCRIPTION</u> | <u>ACCOUNT/REFERENCE</u> | <u>QUICK KEY</u> | <u>ENTRY DATE</u> | <u>DEBIT AMOUNT</u> | <u>CREDIT AMOUNT</u> |
|-------------|------------------|--|---------------------------------|------------------|-------------------|---------------------|----------------------|
| 1 | | Transfer to cover mileage for assistant travel to and from school forest. | 27 E 809 342 159100 341 809 000 | | 12/04/2025 | 150.00 | 0.00 |
| 2 | | Transfer to cover mileage for assistant travel to and from school forest. | 27 E 809 342 158000 341 809 000 | | 12/04/2025 | 0.00 | 150.00 |
| TOTALS | | | | | | 150.00 | 150.00 |

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

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|-----------------------------|-------------|------------|-----------------|---------|
| 25-00025 | Solar on School - 84 Panels | 2025-2026 | 12/31/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Solar on School - 84 Panels | 10 E 833 551 253300 000 253 000 | | 12/17/2025 | 20,462.00 | 0.00 |
| | | Solar on School - 84 Panels | | | | | |
| 2 | | Solar on School - 84 Panels | 10 R 809 291 500000 000 000 000 | | 12/17/2025 | 0.00 | 20,462.00 |
| | | Solar on School - 84 Panels | | | | | |
| TOTALS | | | | | | 20,462.00 | 20,462.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|------------------------------------|-------------|------------|-----------------|---------|
| 25-00028 | RESALE EXPENSE REVENUE ADJUSTMENTS | 2025-2026 | 12/23/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 E 200 450 125000 000 125 000 | | 12/23/2025 | 148.21 | 0.00 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| 2 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 R 200 262 125000 000 125 000 | | 12/23/2025 | 0.00 | 148.21 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| 3 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 E 400 450 125000 000 125 000 | | 12/23/2025 | 39.21 | 0.00 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| 4 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 R 400 262 125000 000 125 000 | | 12/23/2025 | 0.00 | 39.21 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| 5 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 E 400 450 136380 000 136 000 | | 12/23/2025 | 956.83 | 0.00 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| 6 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 R 400 262 136380 000 136 000 | | 12/23/2025 | 0.00 | 956.83 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| 7 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 E 200 450 143000 000 140 000 | | 12/23/2025 | 312.64 | 0.00 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| 8 | | RESALE EXPENSE REVENUE ADJUSTMENTS | 10 R 200 262 143000 000 140 000 | | 12/23/2025 | 0.00 | 312.64 |
| | | RESALE EXPENSE REVENUE ADJUSTMENTS | | | | | |
| TOTALS | | | | | | 1,456.89 | 1,456.89 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|-------------------------------------|-------------|------------|-----------------|---------|
| 25-00027 | Increase GTCC Revenues and Expenses | 2025-2026 | 12/19/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|-------------------------------------|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Increase GTCC Revenues and Expenses | 80 R 864 272 395000 000 300 000 | | 12/19/2025 | 0.00 | 20,000.00 |
| | | Increase GTCC Revenues and Expenses | | | | | |
| 2 | | Increase GTCC Revenues and Expenses | 80 E 864 420 393000 000 300 000 | | 12/19/2025 | 20,000.00 | 0.00 |
| | | Increase GTCC Revenues and Expenses | | | | | |
| TOTALS | | | | | | 20,000.00 | 20,000.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00026 | Riverside Reads Grant - DC Education Foundati | 2025-2026 | 12/18/2025 | Web Batch Entry | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|--|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Riverside Reads Grant - DC Education Foundation | 21 E 809 411 110000 000 947 000 | | 12/18/2025 | 1,301.73 | 0.00 |
| 2 | | Riverside Reads Grant - DC Education Foundation | 21 R 809 291 500000 000 947 000 | | 12/18/2025 | 0.00 | 1,301.73 |
| 3 | | Children in Need Portion - DC Education Foundation | 21 E 809 411 110000 000 903 000 | | 12/18/2025 | 0.71 | 0.00 |
| 4 | | Children in Need Portion - DC Education Foundation | 21 R 809 291 500000 000 903 000 | | 12/18/2025 | 0.00 | 0.71 |
| TOTALS | | | | | | 1,302.44 | 1,302.44 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|-----------------|---------|
| 25-00024 | Logitech Crayon Grant 2025 - DCE Education Fo | 2025-2026 | 12/16/2025 | Web Batch Entry | History |

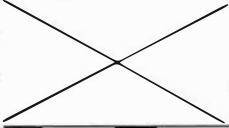
| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | Logitech Crayon Grant 2025 - DCE Education Foundation | 21 E 809 440 221500 000 951 000 | | 12/16/2025 | 29,970.00 | 0.00 |
| 2 | | Logitech Crayon Grant 2025 - DCE Education Foundation | 21 R 809 291 500000 000 951 000 | | 12/16/2025 | 0.00 | 29,970.00 |
| TOTALS | | | | | | 29,970.00 | 29,970.00 |

| BATCH | DESCRIPTION | FISCAL YEAR | POST DATE | BATCH ORIGIN | STATUS |
|----------|---|-------------|------------|--------------|---------|
| 25-00023 | GTCC 21 Fund Donation - DCE Education Foundat | 2025-2026 | 12/12/2025 | Web Clone | History |

| LINE | NAME/PROJ | DESCRIPTION/ADDITIONAL DESCRIPTION | ACCOUNT/REFERENCE | QUICK KEY | ENTRY DATE | DEBIT AMOUNT | CREDIT AMOUNT |
|--------|-----------|---|---------------------------------|-----------|------------|--------------|---------------|
| 1 | | GTCC 21 Fund Donation - DCE Education Foundation (Sun Printing Invoice) | 21 E 809 411 254300 000 980 000 | | 12/12/2025 | 12,165.00 | 0.00 |
| 2 | | GTCC 21 Fund Donation - DCE Education Foundation (Blinds Made in the USA and New World Sports) | 21 E 809 440 254300 000 980 000 | | 12/12/2025 | 7,330.75 | 0.00 |
| 3 | | GTCC 21 Fund Donation - DCE Education Foundation (Sun Printing, Blinds Made in the USA, Net World Sports) | 21 R 809 291 500000 000 980 000 | | 12/12/2025 | 0.00 | 19,495.75 |
| TOTALS | | | | | | 19,495.75 | 19,495.75 |



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

Fundraiser/Crowdfunding Request

| | | | |
|--|---|--|--|
| Name of Group or Organization | Graduation Party 2026 | | |
| Representative Completing Form | Tami Mlodik | | |
| Individual Responsible for Funds | Tami Mlodik | | |
| Phone Number of Individual Responsible | 715-573-8952 | | |
| E-Mail of Individual Responsible | tmlodik@dce.k12.wi.us | | |
| Please describe the details of the fundraiser/crowdfunding below. | | | |
| Contacting area businesses for money, prizes, and food donations. This is done by dropping off a letter, calling, and talking in person at the businesses | | | |
| What do you expect your total revenues to be? | \$ | 2,500.00 | |
| What do you anticipate your total expenses to be? | \$ | 1,800.00 | |
| Estimated profit/goal: | \$ | 700.00 | |
| Describe how profits from this fundraiser/crowdfunding will be used this year to enhance the experience of all students in the program. | | | |
| The celebration will be open to all 2026 graduates as an alternative to unhealthy celebrations | | | |
| Fundraiser/Crowdfunding Start Date | 2/17/2026 |  | |
| Fundraiser/Crowdfunding End Date | 5/27/2026 | | |
| For FUNDRAISERS-please check YES or NO below for EACH question. for CROWDFUNDING- please check YES or NO for questions 1, 2, 3. | | | |
| 1. Will these funds be housed in a district activity account? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 2. Will the fundraiser use the name of D.C. Everest Schools in materials or publicity directly, indirectly, or implied? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 3. If publicizing the fundraiser, please explain how: Social Media, District Announcements-electronically and in school | | | |
| Will alcohol be served or sold during the activity? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | |
| Will you be soliciting local businesses? (Fundraisers that solicit local businesses require school board approval.) | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Will fundraiser include non-exempt food items sold during the day? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | |
| Have you been approved for a non-exempt food item fundraiser previously? Two fundraisers of non-exempt food items (food not under the Smart Snack Rules – candy, bake sales, etc.) sold during the school day are allowed for each group per year. Duration of these fundraisers may not exceed two (2) weeks. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | |

Instructions:

- 1) Complete and sign form (teacher, coach, co-curricular supervisor, or designated staff member.)
- 2) Submit to the principal for approval and signature.
- 3) Principal submits all requests to Superintendent/School Board for approval.

| | |
|---|------------|
| <i>Tami Mlodik</i> | 12/12/2025 |
| Signature of Fundraiser Representative | Date |
|  | 12-15-25 |
| Signature of Building Principal | Date |
|  | 12-17-2025 |
| Signature of Superintendent | Date |
| | |
| Signature of School Board Clerk | Date |

GIFTS AND/OR BEQUESTS TO THE SCHOOL DISTRICT

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

Donor: United Way of Marathon County

(Name of individual or organization making donation/gift)

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

Donor Email: Mmoua@unitedwaymc.org

OR

Donor Address: _____

Description of Gift/Donation: 66- \$100 gift cards from various grocery stores to give to families

Estimated Value: \$6600

Given to: Weston Elementary Families

(school, organization of a school, employee, etc.)

Date Received: 12/17/25

Recipient - District employee we may contact with questions: Lisa Morgan or Kelly Ziegelbauer

Purpose of Gift/Donation: Holiday Food for Families

Principal Approval of Gift: YES NO



(Principal's Signature)

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

Superintendent Approval of Gift: YES NO



(Superintendent's Signature)

School Board Approval of Gift: YES NO

(School Board Clerk's Signature)

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

2/7/2022



Section 121.53(6) of the Wisconsin Statutes reads as follows: "Within 10 days after its occurrence, every accident involving a motor vehicle providing transportation under this subchapter shall be reported to the appropriate school board."

GENERAL INFORMATION

| | | |
|--|---|---|
| School: DC Everest Senior High and Junior High | School District: DC Everest School District | School Code: 4970 |
| Bus Owner: Lamers Bus Lines | Address of Owner, Street, City, State, Zip: 3805 Concord Ave, Weston WI 54776 | |
| Chassis Make: Blue Bird | Model Year: 2017 | Body Make: Conventional propane Student Capacity: 77 |

DRIVER INFORMATION

| | | | |
|--|---|---------|---|
| Name of Driver: Paul Dewitt | Sex X Male Female | Age: 68 | Years of Experience as Bus Driver: 1 Year 2 Months |
| Has your driver had the recommended training in firstaid? Yes: X No: | When did driver last attend a state-sponsored bus driver training session? NA | | |

ACCIDENT DESCRIPTION

| | | |
|--------------------------------|---|---|
| Date of Accident 12/19/2024 | Time 7:10 am | Location of Accident County Rd J and Hwy 29 near Westbound on ramp in Weston |
| Weather Conditions: Cloudy/Icy | | Type of Road and General Conditions – Straight, Paved, Wet, Snow, ice, slush |
| Speed of Bus: 0 MPH | Speed of Other Vehicle(s): Exact speed unknown | Was a Citation Issued? No: X Yes <i>If yes, to whom?</i> |

If no citation was issued, who, in your opinion, was responsible for the accident and why? Driver of other vehicle was following too close for conditions.

If driver was not legally responsible, could she/he have prevented the accident by driving defensively? Explain – Driver could not have prevented this accident by driving defensively. Driver did everything possible to avoid collision.

Describe the cause and results of the accident in detail. *Itemize injuries and property damage on reverse:* Both vehicles were traveling southbound on County Highway J near State Highway 29 Westbound on-ramp. The school bus stopped for traffic on County Highway J. The other vehicle did not have time to stop due to the icy roads and struck the school bus.

| | |
|---|--|
| Were there students in the bus at the time of the accident? <input type="checkbox"/> No—If no, skip next two questions <input checked="" type="checkbox"/> Yes—If yes, complete all questions | How did students exit? Check all that apply. Front Door <input checked="" type="checkbox"/> Rear Door <input type="checkbox"/> Windows <input checked="" type="checkbox"/> Didn't Exit: <input type="checkbox"/> Other |
| Had the riders been instructed and drilled in bus evacuation/emergency exits? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Was a fire extinguisher used? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Was a first aid kit used? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

INJURIES/FATALITIES

| Names of Students Injured | Nature of Injuries |
|--|--------------------|
| No injuries reported at time of crash | |
| Later reports of injuries to schools were: | |
| Student One | Sore back |
| Student Two | Wrist hurt him |
| Student Three | Sore neck |
| | |
| Names of Other People Injured | Nature of Injuries |
| NA | NA |
| | |

PROPERTY DAMAGE

| | |
|---|---|
| Describe Damage to School Bus: Scratches on rear at contact point. | Estimated Repair Cost \$0 |
| Describe Damage to Property of Others: the other vehicle had front end damage and hood damage | Estimated Repair Cost \$ Unknown at this |

RECOMMENDATIONS

As a result of this accident, what suggestions do you have to offer for the improvement of the following?

Bus Safety Regulations or Laws

School Bus Standards

Bus Driver Training:

CERTIFICATION

If an accident results in injury to or death of any person or total property damage to an apparent extent of \$200 or more, a report must also be filed with the local or state enforcement officer [Wisconsin Statute 346.70(1)] and the Department of Transportation [Wisconsin Statute 346.70(2)].

I CERTIFY that this accident has been reported to the local or state enforcement officer and to the Department of Transportation, if required by law.

Name of Persons Completing Form: Wendi DeMars

Position: Weston Location Manager

Signature

Wendi DeMars

Date Signed Mo./Day/Yr.

12/22/25



2026 Delegate Assembly Packet

Containing

Resolutions Forwarded by the Policy and Resolutions Committee
Resolutions as Submitted by Member Boards
Resolutions Turned Down by the Policy and Resolutions Committee

**WASB Delegate Assembly
January 21, 2026 • Milwaukee, Baird Center**

Explanation of Packet Contents

Each resolution in this packet has the following information explained below...

Resolution as Forwarded by Policy and Resolutions Committee

This section presents the resolution language that will be debated and voted on at the Delegate Assembly. This version includes the modifications made by the committee.

Rationale

This section explains why the resolution was brought forward. This language is largely based on the rationale of the submitting board which is included below under “Rationale Provided by Member Board.”

Resolution as Submitted by Member Board

This section presents the resolution as it was submitted to the WASB by the member school board. This is provided for background and to show what changes were made by the Policy & Resolutions Committee.

Rationale Provided by Member Board

This is the original reasoning that the school board submitted with their resolution to the WASB. Again, this is provided for additional background information.

Policy and Resolutions Committee Notes

This briefly outlines the committee’s reasoning for potential changes made to a resolution. In the Resolutions Turned Down by the Policy and Resolutions Committee portion of this packet, this section will explain why the committee voted to turn down the resolution.

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PLEASE NOTE: Resolutions that propose to create a new resolution are preceded by “**CREATE:**” while resolutions that propose amending existing WASB resolutions are preceded by: “**AMEND Existing...**”. When amending an existing resolution, the original language is shown with deletions of existing language indicated with a ~~striketrough~~ and new language underlined. The simplified rationale language is primarily based on submitting board rationale. A proposed deletion an existing WASB resolution is preceded by “**REPEAL:**”

Resolutions Forwarded by the Policy and Resolutions Committee

Resolutions forwarded by the Policy and Resolutions Committee for consideration at the Delegate Assembly are brought before the body via a motion by a member of the committee.

- This motion does not require a second.
- A motion to approve a resolution by a member of the committee does not constitute an endorsement of the merits of a resolution by the committee, rather that the resolution met the criteria to be considered.
- Once before the body, the resolution can be debated and amended.
- A favorable vote by a simple majority of the Delegates present is required to approve a resolution of this nature.

1. Opposing the Removal of Caps from the Wisconsin Parental Choice Program

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB supports maintaining an enrollment cap of 10% and an income cap of
- 2 220% of the federal poverty level on participation in the Wisconsin Parental Choice
- 3 Program.

Rationale

The enrollment and income caps play a role in preserving both the fiscal sustainability of public schools and the integrity of Wisconsin's education system. Removing these caps could lead to significant increases in local tax burdens, potentially destabilizing public school funding. Retaining the enrollment and income caps helps ensure balanced and equitable educational opportunities.

Resolution as Submitted by Marinette

CREATE: The Wisconsin Association of School Boards (WASB) strongly supports maintaining the current enrollment cap of 10% on voucher schools. Removing this cap could lead to significant increases in local tax burdens, potentially destabilizing public school funding. WASB endorses AB307, which upholds the pupil participation limit in the state parental choice program, ensuring balanced and equitable educational opportunities.

Rationale Provided by Marinette

Maintaining the enrollment cap ensures that public funds continue to support inclusive education for all students. Underserved and rural communities are particularly vulnerable to the impact of voucher programs, as these programs often redirect funding away from public schools that serve as critical educational lifelines in these areas. By preserving the cap, we can protect the integrity and sustainability of public education systems that are essential for equitable access to quality education. The enrollment cap plays an essential role in preserving both the fiscal sustainability of public schools and the integrity of Wisconsin's education system. Underserved and rural communities, which often lack

alternative schooling options, rely heavily on public institutions not only for academic instruction but also for essential support services. Expanding voucher programs without safeguards like the cap risks diminishing the resources available to these schools, thereby amplifying regional inequities. Legislative action in support of AB307 helps ensure balanced educational funding and protects the foundational role of public schools in communities across the state.

Policy and Resolutions Committee Notes

The committee decided to bring forward this submission with changes. Typically, WASB resolutions do not refer to specific pieces of legislation (bills) to remain relevant from year to year. The committee also expanded the scope of the resolution to apply to all current “caps” on the Wisconsin Parental Choice Program, including income caps.

2. Revisions to the School District and School Report Card Process

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB calls on the State Superintendent of Public Instruction and Legislature
2 to collaborate and amend the School District and School Report Card process and relevant
3 state statutes to reflect the following considerations:
- 4 a) Student achievement and growth should be valued equally.
 - 5 b) Eliminate the practice of weighting student proficiency based on free and reduced
6 lunch population sizes.
 - 7 c) Take into account schools with a high degree of Advanced Placement, International
8 Baccalaureate, Dual Credit, Career & Technical Education, and extracurricular
9 offerings.
 - 10 d) Include fiscal efficiency in report card scoring.
 - 11 e) Any changes to the report card scoring and/or relevant statutes should be
12 considered with input from school leaders from all CESA's in the state.

Rationale

The Department of Public Instruction has a history of changing elements and score ranges on school report cards and statewide assessments. These changes make it very difficult to compare data from year to year. The DPI and Legislature should undergo collaborative changes to the report card scoring process and criteria to ensure consistency from year to year and judge schools and students fairly.

Resolution as Submitted by Kettle Moraine

CREATE: The WASB calls on the State Superintendent of Public Instruction to amend the school report card process as follows:

1. Student growth and achievement should be valued equally.
2. Stop the practice of weighting student proficiency based on the free and reduced lunch population.
3. Recognize and reward schools with high Advanced Placement, International Baccalaureate, Dual Credit, and Career & Technical Education enrollment.

4. Likewise recognize and reward schools with high levels of extracurricular involvement.
5. Include fiscal efficiency in report card scoring.
6. In order to properly develop the above elements, the State Superintendent should convene a committee of school leaders representative of all CESA's in the state to develop changes that will last.

Resolution as Submitted by New London

CREATE: The WASB calls on the State Superintendent of Public Instruction to amend the school report card process as follows:

1. Student growth and achievement should be valued equally.
2. Stop the practice of weighting student proficiency based on the free and reduced lunch population.
3. In order to properly develop the above elements, the State Superintendent should convene a committee of school leaders representative of all CESA's in the state to develop changes that will last.

Rationale Provided by Submitting Districts

WHEREAS the Department of Public Instruction has a history of changing elements on school report cards; and

WHEREAS these changes make it impossible to meaningfully compare data from year to year; and

WHEREAS schools must therefore rely on other data for school improvement metrics and not school report card data; and

WHEREAS parents rely on DPI data to make home buying decisions and the community judges schools based on report card data; and

WHEREAS inconsistent weightings that lower expectations of students based on poverty levels are discriminatory; and

WHEREAS many significant changes can be made to improve DPI report cards.

Policy and Resolutions Committee Notes

The committee decided to combine both of the submitted resolutions into one proposal due to their similar wording and intent. It was also determined that some of the changes to the report card standard setting process being requested in these resolutions would require a change of state statute. Therefore, DPI would be limited in their ability to carry out these changes alone and the committee added a reference to the Legislature to the resolution to reflect this reality.

3. Amendment to Resolution 5.22 Funds Distribution

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **AMEND Existing 5.22 Funds Distribution:** The WASB recommends that the state
2 education agency be assigned the jurisdiction; to supervise the distribution of supervision
3 ~~and~~ all funds intended for educational programs serving youths of elementary and high
4 school age in ~~the public schools~~ any school system receiving public funds in Wisconsin.
5 Additionally, WASB supports state educational agency supervision and distribution of all
6 federal education funds if federal funding from the U.S. Department of Education is
7 changed to be federal block grants or other funding sent directly to states from federal
8 agencies.
- 9 **REPEAL Existing Resolution 2.62 Flow-Through:** The WASB supports all federal grants
10 flowing directly to school districts and cooperative educational service agencies.

Rationale

The state education agency has expertise, experience, and efficient structure to handle the allocation and disbursement of state and federal funds.

Resolution as Submitted by Neenah Joint

AMEND Existing 5.22 Funds Distribution: The WASB recommends that the state education agency be assigned the jurisdiction, supervision and all funds intended for educational programs serving youths of elementary and high school age in ~~the public schools~~ any school system receiving public funds in Wisconsin. Additionally, WASB supports state educational agency control and disbursement of all federal education funds if federal funding disbursement from the U.S. Department of Education is changed to be federal block grants or other funding sent directly to states from federal agencies.

Rationale Provided by Neenah Joint

The state education agency has expertise, experience, and efficient structure for allocation and disbursement of state and federal funds.

Policy and Resolutions Committee Notes

The committee determined that the resolution should move forward with modifications. The committee believed the intent of the proposed amendment to resolution 5.22 would conflict with another current WASB resolution, 2.62 Flow Through, and to avoid contradictions within the resolutions book and WASB policy positions, 2.62 should be repealed if the amendment to 5.22 passes. Therefore, the resolution before the Delegate Assembly will now both AMEND 5.22 and REPEAL 2.62 within one vote.

4. Amendment to Resolution 1.26 Authority to Schedule Referenda

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **AMEND Existing 1.26 Authority to Schedule Referenda:** The WASB opposes limits on
- 2 scheduling referenda. Further, the WASB opposes any limitation on the duration, scope,
- 3 frequency, or effect of school referenda.

Rationale

Revenue limits for districts were not set based on the cost of service causing some districts to be locked in to low spending revenue caps. Additionally, there has been a steady decline in state funding for public school operations with state aid not keeping pace with inflation, consequently there is a heavier reliance on local property taxes for districts to raise revenue. Referendums are one of the only ways that public districts can attempt to raise revenue according to the state constitution and therefore should not be limited by the legislature.

Resolution as Submitted by Neenah Joint

AMEND Existing 2.40 (a) Additional Revenue Limitations: The WASB opposes any additional limitations that will force decreases in revenue to public school districts. This includes but is not limited to: legislative limitation on public school district ability to raise the tax levy/revenue limit cap through referendums including referendum type, whether capital, recurring, or operational, the number of years for a recurring referendum, and/or the number of times a district can constitutionally go to the voters with referenda questions; freezing property tax levies; creating a moratorium on school district referenda; delaying payments to school districts; and adopting a constitutional regulation of school finance.

Rationale Provided by Neenah Joint

Public school funding occurs through a combination of state income and sales taxes, local property taxes, and federal funding. The state equalization aid formula established revenue limits for public school districts based on current spending during the 1993-94 school year.

Revenue limits for districts were not set based on the cost of service causing some districts to be locked in to low spending revenue caps.

Additionally, there has been a steady decline in state funding for public school operations with state aid not keeping pace with inflation, consequently there is a heavier reliance on local property taxes for districts to raise revenue. Referendums are one of the only ways that public districts can attempt to raise revenue according to the state constitution and therefore should not be limited by the legislature. WASB supports state funding with yearly inflationary increases and does not support separate but unequal school funding schemes.

According to the WI sec. 66.0602(4), Wis. Stats. A political subdivision may exceed its allowable levy limit if the following is completed, as provided in sec. 66.0602(4), Wis. Stats.

1. Governing body adopts a resolution proposing the amount of the levy increase and the percentage increase over the allowable levy, including the purpose of the increase and whether the increase is for the next fiscal year only, for a set number of years, or if it will apply on an ongoing basis
2. Resolution is approved via referendum
 - a. Odd-numbered years – may be held as a special referendum on the same election dates used by a school board under sec. 121.91(3), Wis. Stats.
 - b. Otherwise – must be held during a spring primary/election, partisan primary, or general election
3. Clerk must publish the proper notices under sec. 66.0602(4)(b), Wis. Stats.

Policy and Resolutions Committee Notes

The committee decided to move forward with this resolution, albeit in a different form than originally submitted. The committee determined that the intent could be achieved by making a simpler amendment to resolution 1.26 instead of the originally proposed amendment to resolution 2.40 (a).

5. Substance Abuse Disorder and Treatment Aid

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB supports legislation to establish a new categorical aid to fund and
- 2 support school-based substance use disorder prevention and treatment related services.
- 3 This aid should be comprehensive in order to fully fund necessary resources and staffing
- 4 that districts may need. Special provisions should be included for small schools to address
- 5 issues with economies of scale. Use of these funds should be identified and prioritized at
- 6 the local level. Such uses may include but are not limited to contracting with service
- 7 providers, employment of specialists or other professionals, training for staff, and any
- 8 other additional resources as needed.

Rationale

A new categorical aid for school-based substance use disorder prevention and treatment services is essential to addressing the growing mental health and addiction challenges faced by students. Without dedicated and targeted funding, schools often lack the resources to provide early intervention, prevention education, and access to treatment. Investing in prevention and treatment at the school level not only protects students' health but also strengthens communities by keeping students within their school district/community and reduces long-term social and economic costs.

Resolution as Submitted by Neenah Joint

CREATE: The WASB supports legislation to establish a new categorical aid, to provide new monies, to support school-based substance use disorder prevention and treatment related services. The WASB recommends that the state provide a minimum of \$25 per pupil in the first year, \$35 per pupil in the second year and \$50 per pupil in the third year and each year thereafter, with provisions for small districts to receive a minimum amount of aid designed to help them accomplish the purposes listed below. This new resource would enable school districts to provide substance use disorder prevention and treatment related services as identified, determined and prioritized at the local level. Services eligible to be funded under this categorical aid may include, but are not limited to, the following:

- a) Contracting with substance use disorder/drug addiction service providers;
- b) Employment of a substance use disorder prevention specialist coordinator;

- c) Employment of school social workers and school counselors;
- d) Employment of school-based mental health professionals;
- e) Employment of student assistance program coordinators;
- f) Resources/staffing for the implementation of connection to substance use disorder programming;

Training for staff in the areas of substance use disorder awareness and identification, trauma-informed practices, youth-focused mental health first aid, and restorative practices and alternatives to punitive discipline.

Rationale Provided by Neenah Joint

Supporting legislation to establish a new categorical aid for school-based substance use disorder prevention and treatment services is essential to addressing the growing mental health and addiction challenges faced by students. Without dedicated funding, schools often lack the resources to provide early intervention, prevention education, and access to treatment. A targeted funding stream would allow districts to hire specialized staff, build partnerships with community providers, and implement evidence-based programs that reduce substance use, improve student well-being, and support academic success. Investing in prevention and treatment at the school level not only protects students' health but also strengthens communities by keeping students within their school district/ community, and reduces long-term social and economic costs.

Policy and Resolutions Committee Notes

The committee voted to advance this proposal with modifications. Overall, committee members felt that the resolution should be less prescriptive to allow the WASB Government Relations staff more flexibility to address future legislative efforts on the subject.

6. Vocational Transition for Students with Disabilities

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **AMEND Existing 2.31(f) Funding for Children with Disabilities:** The WASB supports the
- 2 use of federal, state, and local resources in a collaborative manner with the Department of
- 3 Vocational Rehabilitation to support transition programs for students with disabilities to
- 4 achieve better employment and postsecondary opportunities for these students.

Rationale:

Improving vocational transition services for students with disabilities is critical to ensuring they have equitable access to postsecondary opportunities, meaningful employment, and independent living. The Division of Vocational Rehabilitation (DVR) and school districts often operate in silos, which leads to fragmentation of services for students with disabilities transitioning to employment of post-secondary life. Increased collaboration between school districts and the DVR is essential in addressing these challenges.

Resolution as Submitted by Neenah Joint

CREATE: The WASB supports strengthening vocational transition services for students with disabilities by fostering deeper collaboration between school districts and the Division of Vocational Rehabilitation (DVR). This partnership should focus on developing clear policies, improving transportation access, and ensuring coordinated, age-appropriate support for students ages 14–21 within the K–12 system.

Rationale Provided by Neenah Joint

Improving vocational transition services for students with disabilities is critical to ensuring they have equitable access to postsecondary opportunities, meaningful employment, and independent living. Research shows that early and well-coordinated transition planning (beginning as early as age 14) significantly increases the likelihood of successful outcomes after high school (Wisconsin Department of Public Instruction, U.S. Department of Education, & National Technical Association Center on Transitions). However, many students with disabilities face systemic barriers, such as lack of access to work-based learning, limited transportation options, and fragmented coordination between schools and vocational agencies.

DVR and school districts often operate in silos, which leads to fragmentation of services for students with disabilities transitioning to employment of post-secondary life. Increased collaboration between school districts and the Division of Vocational Rehabilitation (DVR) is essential in addressing these challenges. When schools and DVR work closely together, they can align services, streamline communication, and develop shared goals that support students' transition plans. This partnership allows for more consistent and individualized support, including job coaching, skills training, and community-based experiences, all of which are critical to helping students achieve long-term success. Strong school district collaboration with DVR not only fulfills federal mandates under IDEA but also fosters inclusion, self-determination, and economic stability for students with disabilities.

Policy and Resolutions Committee Notes

The committee decided to approve this resolution, although it was decided to amend current resolution 2.31 (f) instead of creating a new resolution. This simple change would allow the current resolution to better reflect the intent of the proposal without adding to the resolution book and creating potential redundancies.

7. Universal State Covered Meals

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB supports state legislation to establish and fund a universal school
- 2 meal program to cover the cost of all student meals not covered by federal programs.

Rationale

Research from the Center for Disease Control (CDC) and U.S. Department of Agriculture (USDA) shows that adequate nutrition improves student achievement, and approximately 16% of students come from food insecure households. The state covering the cost of all school meals for every student, regardless of income, will not only help alleviate student hunger but reduce the stigma some students may face by not being able to cover the full costs of their meals.

Resolution as Submitted by Eau Claire

CREATE: The WASB supports state legislation establishing and funding free, universal school meals

Rationale Provided by Eau Claire

Research from the CDC and USDA shows that adequate nutrition improves student achievement, and approximately 16% of students come from food insecure households. Given this, the current budget surplus (last estimated at roughly \$4 billion), and the estimated cost of all food service programs in the state (estimated to be roughly \$500 million), we hope to ensure each student receives proper nutrition and the best chance at success we can offer.

Policy and Resolutions Committee Notes

The committee moved forward this proposal; however, it was decided that the resolution should be changed to clarify that any future state run program would only cover costs not covered by the federal government's school meal programs.

8. Public Education Endowment Fund

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB supports legislation that creates a public education endowment fund
- 2 to be invested on behalf of Wisconsinites to fully and equitably fund public education
- 3 across the state.

Rationale

In 2023, voters in 121 of Wisconsin's 421 school districts approved referenda to raise funds, and voters in 145 districts did so in 2024, which some suggest points to a growing trend of systemic underfunding. Creating such an endowment fund will help Wisconsin to meet its constitutional requirement “to provide equitable educational funding across all districts.” This fund would supplement equalization aid as another aid mechanism for school districts.

Resolution as Submitted by Eau Claire

CREATE: The WASB supports legislation that creates a public education endowment fund to be invested on behalf of Wisconsinites to fully and equitably fund public education across the state.

Rationale Provided by Eau Claire

In 2023, 121 of Wisconsin's 421 school districts held referenda to raise funds, and 145 did so in 2024—more than one-half of all districts in each year—indicating a growing trend of systemic underfunding. Given this and that our state currently holds a budget surplus of roughly \$4 billion at estimate, we have a historic opportunity to take proactive steps to ensure public education is adequately funded for the future. Creating such a fund will allow us to meet the Wisconsin constitutional requirement “to provide equitable educational funding across all districts.”

Policy and Resolutions Committee Notes

The committee approved the resolution as submitted.

9. Amendment to Resolution 3.241 Early Childhood Education Funding & Public-Private Partnerships

Resolution as Forwarded by the Policy and Resolutions Committee

1 **AMEND Existing 3.241 Early Childhood Education Funding and Public-Private**
2 **Partnerships:** The WASB supports state funded public school 3K and full day 4K for all
3 Wisconsin children. The WASB also supports collaboration between public schools and
4 other public agencies and programs, private childcare providers, and Wisconsin
5 institutions of higher learning. The WASB further supports district discretionary use of
6 expanded Title I dollars to earlier grade levels by districts meeting the benchmarks for
7 National School Lunch Program (NSLP) direct and categorical participation, and 3K and 4K
8 student households meeting income eligibility for NSLP.

9
10 All publicly funded 3K and 4K schools, including schools receiving voucher funding or
11 funding through public agencies other than DPI, must have the exact same accountability,
12 reporting, and transparency standards/and requirements.

13
14 The WASB opposes a state funding mechanism to provide private childcare providers with
15 a per-pupil payment for 4K instruction. All 4K programs should be funded through school
16 districts, with local flexibility to contract with private childcare providers to provide 4K
17 instruction as determined by the school board.

Rationale

The recently created Get Kids Ready initiative administered through the Department of Children and Families creates two funding mechanisms for 4K education. This new funding mechanism threatens the variety of existing 4K education partnerships established between public schools and privately-run child care centers. In addition, the Get Kids Ready program lowers the requirements for 4K teachers in child care centers. 4K students deserve fully DPI certified teachers to meet their educational needs.

Resolution as Submitted by La Crosse

Add the following to the end of the current resolution language...

All publicly funded 3K and 4K schools, including schools receiving voucher funding or funding through public agencies other than DPI, must have the exact same accountability, reporting, and transparency standards/and requirements.

The WASB supports a single funding mechanism for 4K education. Creating two publicly supported education systems threatens the sustainability of public schools.

Rationale Submitted by La Crosse

The recently created Get Kids Ready initiative administered through the Department of Children and Families creates two funding mechanisms for 4K education. This new funding mechanism threatens the variety of existing 4K education partnerships established between public schools and privately run child care centers. In addition, the Get Kids Ready program lowers the requirements for 4K teachers in child care centers. 4K students deserve fully DPI certified teachers to meet their educational needs.

Policy and Resolutions Committee Notes

The committee approved this resolution to move forward to the Delegate Assembly with some changes. It was determined that greater clarity should be provided so that Delegates could better determine what state program the resolution was attempting to have the WASB support/oppose.

10. Supporting “Decoupling” of Public and Private School Funding

Resolution as Forwarded by the Delegate Assembly

- 1 **CREATE:** The WASB supports legislation separating funding for parental choice and
- 2 independent charter schools from the public school equalization aid formula and instead
- 3 supports the state taking full responsibility to fund payments to these schools.

Rationale

Currently, local taxpayers must offset the loss of equalization aid used to pay for a resident pupil’s voucher to attend a choice or independent charter school via increased property taxes—even though their locally elected school board has no oversight of those schools. Reassigning responsibility for funding private choice programs and independent charter schools to the state would: keep equalization aid focused on public schools, mitigate reductions to equalization aid to schools experiencing declining enrollment, provide stability in funding, and increase transparency by allowing debate of the program in the state budget conversation.

Resolution as Submitted by Kettle Moraine

CREATE: The WASB supports repealing state equalization aid reductions for payments made under the MPCP, RPCP, WPCP, SNSP, and to independent charter schools. We urge the Wisconsin State Legislature to enact legislation that eliminates these reductions and instead places responsibility for funding private school choice programs and independent charter schools on state government. This change would allow public school districts to retain their full state equalization aid, ensuring it is used exclusively for the benefit of public school students and local property taxpayers.

Rationale Provided by Kettle Moraine

Under current Wisconsin law, when a student leaves a public school district to enroll in a private voucher, special needs scholarship, or independent charter school, the state reduces that district’s equalization aid by the amount of the voucher. As a result, local

taxpayers must offset the loss through increased property taxes—even though their locally elected school board has no oversight of those schools.

Reassigning responsibility for funding private choice programs to State Level Government state’s general purpose revenue would:

- Keep equalization aid focused on public school students and local classrooms.
- Mitigate state equalization aid cuts in rural Wisconsin districts who are experiencing declining enrollment.
- Prevent hidden local property tax increases resulting from state policy decisions.
- Provide school boards with stable, predictable revenue limits to support responsible property tax levy planning Increase transparency by placing the full cost of choice programs within the state budget, where it can be properly debated.

This change would preserve the integrity of Wisconsin’s school finance system, protect taxpayers, and ensure that public funds remain accountable to the public.

Policy and Resolutions Committee Notes

The committee moved forward this resolution with some modifications. The committee members wanted to simplify the resolution while also making clear what “decoupling” is. The committee also sought to have the language of this resolution mirror, as closely as possible, the language of the next resolution in this packet (with one using the word “supports” and the other “opposes”). The goal was to make it clear to Delegates that these resolutions take contrasting positions on the same policy topic.

11. Opposing “Decoupling” of Public and Private School Funding

Resolution Forwarded by the Policy and Resolutions Committee

- 1 **CREATE:** The WASB opposes legislation separating funding for parental choice and
- 2 independent charter schools from the public school equalization aid formula and instead
- 3 supports all publicly funded schools being funded by a combination of state and local tax
- 4 dollars.

Rationale

Under current law, funding for schools receiving public funds must adhere to the state equalization aid formula from 1983-84 which is a statutorily required combination of public funding streams. Single stream public funding for private and independent charter schools does not adhere to the uniformity in education requirement of the Wisconsin constitution, would create inequality in school systems the equalization aid formula was meant to correct, and would further erode transparency and accountability for public funds used for private schools.

Resolution as Submitted by Neenah Joint

WASB opposes single stream public funding for any private education system in Wisconsin that receives public funding, where public funding is defined as funding derived from state income, property, sales, internet use, lottery or other state revenue generating tax. This includes the Wisconsin Parental Choice Program, Wisconsin Independent Charter schools, the Wisconsin Special Needs Scholarship Program, and does not include the Milwaukee Parental Choice Program, or the Racine Parental Choice Program. WASB further recognizes public funding as defined by receipt of these funds to support local education agencies whether governed by an elected board or private entity.

Resolution as Submitted by Wauwatosa

The WASB strongly encourages our State Elected officials to reject calls to decouple private school funding from state school funding.

Rationale Provided by Neenah Joint

Under current law, funding for schools receiving public funds must adhere to the state equalization aid formula from 1983-84 which is a statutorily required combination of public funding streams. Single stream public funding for private and independent charter schools does not adhere to the uniformity in education requirement of the Wisconsin constitution, would create inequality in school systems the equalization aid formula was meant to correct, and would further erode transparency and accountability for public funds used for private schools. This includes but is not limited to adherence to accountability and transparency practices required for all public schools (state accountability assessments, state required reporting, report cards, teacher licensing, state issued mandates, and school finance requirements). This proposed resolution provides information currently missing within Private School Aid/Voucher Funding (2.70). Additionally, it addresses the recent legislative movement towards moving private and charter school funding to General Purpose Revenue (GPR).

Rationale Provided by Wauwatosa

WHEREAS, the Wisconsin State Constitution's sole mandate is to establish 'district schools, which shall be as nearly uniform as practicable; and such schools shall be free and without charge for tuition'; and

WHEREAS, 'district schools' are the sole educational system that requires oversight by locally elected officials, state instruction departments, and national education departments; and

WHEREAS, public 'district schools' primarily derive their revenue from property taxes and general state aid; and

WHEREAS, the funding for public school funding – when adjusted for inflation – has lagged since 2009 to the tune of \$3,380 per student (as of 2024-2025), resulting in more than 200 school funding referenda questions in 2024 alone; and

WHEREAS, the general state aid was increased by \$0 per student in the 2025-2027 state budget; and

WHEREAS, 'decoupling' laws detach private school funding from any revenue sources, forcing them to rely on general state aid alone; and

WHEREAS, there are 33 states allow for private schools to accept public tax dollars – most notably Florida and Arizona; and

WHEREAS, both Florida and Arizona, respectively, are projected to see a \$6.9 billion and \$1.4 billion budgetary deficits as the growth voucher programs decoupled from revenue sources.

Policy and Resolutions Committee Notes

The committee moved forward these two resolutions as one consolidated resolution since they advocated for the same policy position. The committee changes were to simplify the resolution while also making clear what “decoupling” is. The committee also sought to have the language of this resolution mirror, as closely as possible, the language of the prior resolution in this packet (with one using the word “supports” and the other “opposes”). The goal was to make it clear to Delegates that these resolutions take contrasting positions on the same policy topic.

12. Encouraging Schools to Participate in WIAA Policymaking

Resolution as Forwarded by the Policy and Resolutions Committee

- 1 **REPEAL Existing 3.96 and RECREATE as follows:** The WASB encourages its members'
- 2 schools to participate and engage in the WIAA policy process when necessary and
- 3 appropriate.

Existing Resolution 3.96: Regulation of Performance Enhancing Drugs

The WASB encourages the WIAA to require the regulation of all unsafe training methods and performance-enhancing drugs, except as determined to be medically necessary. (2003-19)(2006-5)

Rationale

WASB has had a practice of avoiding adopting resolutions that attempt to dictate WIAA policy decisions. Member districts of WIAA have representation in the WIAA policy process. WASB also has representation on the WIAA Board of Control. WASB should respect the independence and process of the WIAA just as we expect the same from WIAA. Currently, 3.96 goes against WASB's practice of not having resolutions that dictate policy positions to the WIAA.

Policy and Resolutions Committee Notes

This resolution was generated by the Policy and Resolutions Committee and thus has no original submission language or rationale from a member board. Resolutions submitted by the Committee can be debated and amended like any other member submitted resolution forwarded to the Delegate Assembly.

Resolutions Turned Down by the Policy and Resolutions Committee

Resolutions turned down by the Policy and Resolutions Committee can still be brought forth to the Delegate Assembly.

- The member board that originally submitted the resolution must be present at the Delegate Assembly and make a motion that their resolution be considered.
- This motion does not require a second but requires a two-thirds vote to bring to the floor.
- Delegates may first debate consideration of the motion.
- If the motion to consider is approved by a two-thirds vote, the resolution is before the Delegate Assembly. It can then be debated on the merits, amended, and approved by a simple majority like any other resolution.

1. Fine Arts Education

Resolution as Submitted by Neenah Joint

- 1 **CREATE:** The WASB encourages all school districts to develop and implement a
- 2 comprehensive fine arts curriculum that spans from early childhood through high school,
- 3 recognizing the vital role the arts play in fostering creativity, critical thinking, cultural
- 4 awareness, a sense of belonging, and overall student success.

Rationale from Submitting Board

A comprehensive fine arts curriculum is essential to the holistic development and long-term success of all students. Participation in the arts - music, visual art, theater, and dance - enhances cognitive, social, and emotional development. Research consistently shows that students engaged in the arts demonstrate improved academic performance, stronger problem-solving and critical thinking skills, increased motivation, and higher levels of school engagement (Wisconsin Art Education, Americans for the Arts, American Academy of Arts and Sciences). The arts also nurture creativity, self-expression, collaboration, and cultural literacy. Such skills are increasingly valued in today's diverse, interconnected, and innovation-driven world.

In early childhood, fine arts experiences support foundational brain development and language acquisition. At the elementary and secondary levels, they promote student identity, confidence, and a sense of belonging. For many students, arts programs provide a critical outlet for emotional well-being and a meaningful connection to school. By integrating a strong, sequential fine arts curriculum from early childhood through high school, schools help ensure that all students are equipped with the tools they need to thrive academically, socially, and personally.

Policy and Resolution Committee Comments

The committee decided to turn down this resolution, believing that the intent of the resolution was already covered by WASB Resolutions 3.01 Education Goals and 3.05 Educational Objectives. The committee also discussed that if a board sought to prioritize fine arts education further, this would be in line with the WASB's overarching priority of local control.

2. Supports Beyond Punitive Student Discipline

Resolution as Submitted by Neenah Joint

- 1 **CREATE:** The WASB supports moving beyond exclusionary and punitive discipline practices
- 2 such as suspensions and expulsions by investing in proactive, preventive measures. This
- 3 includes implementing restorative practices and community-based wraparound supports
- 4 that address the root causes of behavior, promote equity, and keep students connected to
- 5 their education and support systems.

Rationale from Submitting Board

Students from minority backgrounds who also have disabilities face disproportionately high rates of school suspension. Research consistently shows that suspension increases the risk of dropping out, and dropping out significantly raises the likelihood of future incarceration. This disturbing progression - often referred to as the “school-to-prison pipeline” - is particularly evident among minority students with special needs.

According to the Department of Public Instruction (DPI), nationally, students lost more than 11 million instructional days (11,360,004) due to out-of-school suspensions. That translates to approximately 66 million hours of missed instruction - the equivalent of over 63,000 school years of lost learning.

Students most negatively affected by zero-tolerance policies include students of color, students with disabilities, and LGBTQ+ youth. These groups are disproportionately impacted by exclusionary discipline practices, which often lead to missed instructional time, increased dropout rates, and long-term negative outcomes. The overrepresentation of these students in disciplinary actions highlights the need for more equitable and supportive approaches to school discipline.

Shifting away from punitive discipline practices gives school districts the opportunity to implement more restorative and inclusive approaches. This includes reducing reliance on deferred expulsion agreements, which can jeopardize essential IDEA protections for students with disabilities. By moving beyond zero-tolerance, districts can better support student success, equity, and legal compliance.

Policy and Resolutions Committee Notes

The committee decided to turn down this resolution feeling that it conflicted with the WASB’s overarching priority of local control. The committee also believed that it potentially conflicted with existing WASB resolutions, 3.432, 3.80, 3.81, and 3.83.

3. Diversity, Equity, Inclusion, Access

Resolution as Submitted by Wauwatosa

1 The Wauwatosa School District recognizes that ensuring diversity, equity, inclusion, and
2 access is both a moral obligation and the defining civil rights challenge of the 21st century.
3 As an educational institution entrusted with shaping the lives of young people, the District
4 affirms that it has a responsibility not only to teach, but also to act, in dismantling
5 inequities and advancing justice for all students, families, and staff.

6 NOW, THEREFORE, BE IT RESOLVED, that the Wauwatosa School District, in alignment
7 with the Wisconsin Association of School Boards, formally commits to the sustained
8 advancement of diversity, equity, inclusion, and access as essential to fulfilling its mission
9 of public education; and

10 BE IT FURTHER RESOLVED, that the prioritization of policies, practices, and accountability
11 measures designed to close achievement gaps, reduce disproportionate outcomes, and
12 ensure that all students - regardless of race, ethnicity, socioeconomic status, ability,
13 gender identity, or background - have equitable opportunities to succeed; and

14 BE IT FINALLY RESOLVED, that the Wauwatosa School District affirms that schools must be
15 places of belonging where diversity is celebrated, equity is enforced, and inclusion is non-
16 negotiable, recognizing both the moral obligation and the civil rights imperative of this
17 work, and understanding that the strength of our community and the success of our
18 students are inextricably tied to these commitments.

Rationale Provided by Wauwatosa

WHEREAS, the Wauwatosa School District affirms its unwavering commitment to the principles of diversity, equity, inclusion, and access for all students, staff, and families; and

WHEREAS, the District acknowledges that equitable educational opportunity is not only a professional and legal responsibility, but also a profound moral obligation owed to every child entrusted to our care; and

WHEREAS, despite progress, the State of Wisconsin continues to post the worst academic achievement gaps in the nation and demonstrates disproportionate identification of students of color for special education services, making any suggestion to ignore diversity, equity, inclusion, and access both irresponsible and impossible; and

WHEREAS, persistent gaps in achievement and opportunity impede the educational experience of underrepresented students and their families, perpetuating systemic inequities that must be addressed with urgency; and

WHEREAS, school systems reflect the inequities present in society at large, and thus must assume an active and deliberate role in dismantling barriers, eliminating disparities, and advancing policies that affirm equity and belonging; and

WHEREAS, the pursuit of diversity, equity, inclusion, and access is inseparable from the broader struggle for civil rights in the 21st century, requiring courage, accountability, and collective will to ensure justice and opportunity for all; and

WHEREAS, genuine progress requires acknowledging and addressing implicit bias of educators, critically examining and reforming structures that perpetuate inequity, and leading with the moral clarity and resolve demanded of public institutions.

Policy and Resolutions Committee Notes

The committee turned down the resolution, believing that the intent of the resolution was already covered by existing WASB Resolutions 3.99 and 6.10.

4. Urging WIAA Hate Speech Procedure Updates

Resolution as Submitted by Wauwatosa

- 1 BE IT RESOLVED, that the Board of the WIAA is urged to develop a 2-hour training module
2 for coaches and officials to address potential hate speech use during competition; and
- 3 BE IT FURTHER RESOLVED, that the Wauwatosa School District demands that the
4 Wisconsin Interscholastic Athletic Association (WIAA) to develop a hearing process when
5 resolution of an alleged hate speech incident is not resolved between member schools and
- 6 BE IT FURTHER RESOLVED, that the Wisconsin Interscholastic Athletic Association (WIAA)
7 to develop a task force of member schools to address Diversity, Equity, and Inclusion
8 within the ever changing demographic landscape for student-athletes in the state of
9 Wisconsin, encouraging non-conference competition among schools to create greater
10 understand of different communities across Wisconsin; and
- 11 BE IT FINALLY RESOLVED, that the Wisconsin Interscholastic Athletic Association (WIAA) to
12 develop a task force of member schools to address Diversity, Equity, and Inclusion would
13 also serve as a leadership for the membership organization.

Rationale Provided by Wauwatosa

WHEREAS, participation in organized athletics contributes to the physical health, academic success and personal development of students; and

WHEREAS, the Wisconsin Interscholastic Athletic Association (WIAA) is a private nonprofit organization whose mission is to organize, develop, and operate interscholastic athletics programs for its member schools; and

WHEREAS, the Wauwatosa School District has two member schools operating within the framework of the WIAA, Wauwatosa East and Wauwatosa West, and

WHEREAS, the purpose of the WIAA is, in part, “to emphasize interscholastic athletics as a partner with other school activities in the total education process, and to formulate and maintain policies that will cultivate the high ideals of good citizenship and sportsmanship;” and WHEREAS, there have been four separate incidents at regular season games involving Wauwatosa students in which either officials failed to take immediate action in response to

harassment and hate speech, even when an official in one of the incidents acknowledged having witnessed the activity or there is a denial of the action from an alleged actor; and

WHEREAS, harassment and hate speech can have severe negative impacts on the mental health, well-being and academic performance of student-athletes; and

WHEREAS, comprehensive policies and training for officials and coaches are essential to ensure that they are equipped to handle incidents of hate speech and harassment promptly and effectively; and

WHEREAS, protecting the welfare and dignity of student-athletes is a shared responsibility that requires clear and consistent protocols.

Policy and Resolutions Committee Notes

The committee turned down this resolution, believing that it conflicted with current WASB resolution 3.98 WIAA Autonomy.

5. School Safety Spending Outside Revenue Limits

Resolution as Submitted by Wauwatosa

- 1 Let it be resolved that the Wauwatosa Board of Education fully endorses legislative
- 2 advocacy in seeking relief from the state legislature to expend school district funding
- 3 outside of the revenue limit to invest in facility projects that address security and safety;
- 4 Further, let it be resolved that the hiring of school security personnel for schools is done so
- 5 with school district funding that is deemed outside of the revenue limit and, as such, does
- 6 not adversely affect the overall budget.

Rationale Provided by Wauwatosa

Whereas, the security of the students and staff under the care of the Wauwatosa School District is the highest priority for the Superintendent and Board of Education; and

Whereas, facility upgrades to existing schools in the District lack the requisite security protections to maximize school safety; and

Whereas, the costs to address the facility changes to maximize school security and safety are cost prohibitive and require a facility referendum; and

Whereas, the security of students and faculty should never be compromised due to it being cost prohibitive; and

Whereas, the use of budget funding in Wisconsin public schools is governed by a revenue limit, restricting the amount of taxation a school board is able to levy in a community; and

Whereas, the District has an obligation to maintain the community's children and facilities safe, therefore, use of Fund 80 is an appropriate pathway to secure the resources, equipment, and renovate the community's schools to best meet the needs of security and safety.

Policy and Resolutions Committee Notes

The committee turned down this resolution, agreeing that the overall intent of the proposal was already covered in existing WASB resolutions, 2.20, 2.40, 2.42, and 6.12.

6. Local Control of Educational Programming

Resolution as Submitted by Wauwatosa

- 1 Let it be resolved that the Wauwatosa School Board is opposed to the continued erosion of
- 2 the locally elected school boards to manage and determine the academic program of their
- 3 community schools.

Rationale Provided by Wauwatosa

Whereas, The State of Wisconsin has specified in its constitution that locally elected school boards are duly authorized agents of the State to ensure that public education is effectively implemented for the citizens of their community. In recent legislative sessions; and

Whereas, the Wisconsin legislature has encroached on the statutory authority of school boards and districts; Whereas, Wisconsin Statute 120.44 states that school districts shall be under the management, control and supervision of a school board; and

Whereas, Wisconsin Statute 120.44 further states that a school board is to do all things reasonable for the performance of its functions in operating a system of public education; and

Whereas, the State of Wisconsin also has an elected Superintendent of Schools that oversees the Wisconsin Department of Public Instruction, which has oversight of the improvement of curriculum, instruction, and educational for local educational agencies according to Wisconsin Statute 20.255; and

Whereas, the state legislature has inserted itself in the local governance of school districts impacting areas that are reserved for local school boards to align policy and practice to the values and expectations of the community they serve.

Policy and Resolutions Committee Notes

The committee turned down this resolution, believing that the overall intent of the proposal was already covered in existing WASB resolutions 1.02, 3.02(a), and 3.20. In addition, the committee believed the proposal was already in line with overall mission of the WASB: to promote local control of education.

7. Civics Education

Resolution as Submitted by South Milwaukee

- 1 The WASB shall support a strategy of ensuring a comprehensive and cohesive K-12 Civics
- 2 Education curriculum, with the stated goal of supporting excellence in civic literacy and
- 3 civic engagement so all students can learn to become both engaged citizens and critical
- 4 consumers of information.

Rationale Provided by South Milwaukee

While DPI has standards related to civics education, in schools it is essential for students to be able to filter information and critically think and problem solve. The School Board of South Milwaukee believes it will be beneficial for WASB to support a resolution in this area.

Policy and Resolutions Committee Notes

The committee turned down this resolution, believing that the intent of the resolution was already covered by existing WASB resolution 3.28 Character Education. It was also stated that should school boards seek to prioritize this subject area further, this would adhere to the principle of local control.



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

Jeff Lindell, Ed.D.
Assistant Superintendent of Learning

MISSION STATEMENT

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

TO: Dr. Casey Nye, Superintendent

CC: Dr. Kelley Strike, Assistant Superintendent of Operations
Mrs. Julie Weller, Director of Special Education

FROM: Dr. Jeff Lindell, Assistant Superintendent of Learning

DATE: January 14, 2026

SUBJECT: Open Enrollment Caps for 2026-2027 School Year

Motion: To recommend the D.C. Everest Area School District **not** deny regular education open enrollment requests due to space but to deny all special education service-related requests for the 2025-2026 school year as outlined.

Background:

Wisconsin Law and Administrative Code require every School Board to designate the number of open enrollment regular education spaces by grade and the number of open enrollment special education spaces by program or service in the district using the criteria specified in its policy under s. Pl 36.04(2). [Wis. Admin. Code § Pl 36.05(5)(a) and Wis. Stat. §118.51(5)(a)1]. This designation must be done at the January Board meeting at the latest.

A recommendation similar to the suggested motion has been supported annually by the Board for several years. Our team will meet the obligation to approve requests into the District based on the Board's approved spaces, but a parent's request to a specific school may not be possible due to space availability in that particular school at the grade level requested. This would **not** be considered a denial of their Open Enrollment request but could be perceived as such by a family seeking that specific school within the District. It is always our aim to honor family requests, but in a fluid enrollment environment, requests need to be balanced alongside an obligation to protect class sizes and quality instruction for all students, as well as the potential for families to move into the attendance area of a particular school. As a matter of practice, space is reserved for potential move-ins at each grade level and for special education programs/services

Special Education Designations

The following provides more detailed information considered as it relates to determining availability regarding special education open enrollment. Wis. Stat. 118.51(5)(a)1 permits a District to separately set available spaces for special education programs irrespective of whether the District determines any available space capacity for regular education classrooms. The District determines the number of spaces available in the Special Education Programs in each district building using the following considerations:

- Current district/building staffing and caseload/workload information
- Consideration of Special Education Model (Categorical, Cross-Categorical, or a combination of the two)
- Consideration of Co-Teaching Model (attempt to keep students in CORE instruction)
- Consideration of Transition Services (Future Ready)
- Consideration of history and trends in special education student eligibility and placement (i.e. Early Childhood, students who transfer in)
- Consideration of 80% to 90% of overall caseload capacity - percentage is based on the primary program area (10% to 20% of caseload capacity is reserved for new resident district new student transfers)

Based on these criteria, D.C. Everest will not have available open enrollment space for students with disabilities. Specifically, this is true for students requiring any of the following services:

- Early Childhood Special Education including all specially designed instruction, services, and supports
- K-5 Cross Categorical Special Education services including all specially designed instruction, services, and supports
- 6-12+ Cross Categorical Special Education including all specially designed instruction, services, and supports
- K-12+ Intellectual/Adaptive Disabilities Special Education including all specially designed instruction, services, and supports
- K-12+ Severe Behavioral-focused Special Education including all specially designed instruction, services, and supports
- PK-12+ Deaf and Hard of Hearing services
- PK-12+ Audiology services
- PK-12+ Physical Therapy services
- PK-12+ Occupational Therapy services
- PK-12+ Speech Language Pathology services
- PK-12+ Vision Impairment services
- PK-12+ Orientation and Mobility services

The D.C. Everest Area School District does not discriminate on the basis of race, color, religion, national origin, ancestry, creed, marital status, parental status, sexual orientation, sex, (including pregnancy, gender status, change of sex or gender identity), or physical, mental, emotional, or learning disability or any basis protected by state or federal laws. The following staff are designated to receive inquiries regarding the non-discrimination policies: Gina Lehman, Director of Student Services, gilehman@dce.k12.wi.us, or Sarah Trimner, Director of Talent and Culture, trimner@dce.k12.wi.us, both are located at 6100 Alderson Street, Weston, WI 54476 and (715) 359-4221.

| Special Education Service by Building | 2026-2027 Overall Capacity | 2026-2027 90% Capacity or 80% Capacity | 2026-2027 Overall Projections | 2026-2027 Workload Projections | 2026-2027 Allowable Spaces (90% Capacity or 80% Capacity) |
|---|-----------------------------------|---|--------------------------------------|--|--|
| Early Childhood/4K (4 teachers) | 32 | 29 (90% Capacity) | 51 | We did not factor workload projections for Early Childhood | 0 |
| Evergreen Intellectual/Adaptive Focus | 6 | 5 (80% Capacity) | 11 | 24 | 0 |
| Mountain Bay Intellectual/Adaptive Focus | 6 | 5 (80% Capacity) | 8 | 22 | 0 |
| Riverside Intellectual/Adaptive Focus | 6 | 5 (80% Capacity) | 9 | 24 | 0 |
| Rothschild Intellectual/Adaptive Focus (2 Teachers) | 12 | 10 (80% Capacity) | 14 | 38 | 0 |
| Weston Intellectual/Adaptive Focus (2 Teachers) | 12 | 10 (80% Capacity) | 17 | 40 | 0 |
| Evergreen Severe Behavior Focus | 8 | 6 (80% Capacity) | 8 | 18 | 0 |
| Mountain Bay Severe Behavior Focus (1 Teacher) | 8 | 6 (80% Capacity) | 9 | 20 | 0 |
| Riverside Severe Behavior Focus | 8 | 6 (80% Capacity) | 6 | 14 | 0 |
| Evergreen Academic/Mild, Moderate Behavior Focus (2 Teachers) | 24 | 22 (90% Capacity) | 25 | 33 | 0 |
| Mountain Bay Academic/Mild, Moderate Behavior Focus (3 Teachers) | 36 | 32 (90% Capacity) | 33 | 38 | 0 |
| Riverside Academic/Mild, Moderate Behavior Focus (1 Teacher) | 12 | 11 (90% Capacity) | 11 | 13 | 0 |
| Rothschild Academic/Mild, Moderate Behavior Focus (2 Teachers) | 24 | 22 (90% Capacity) | 30 | 33 | 0 |
| Weston Academic/Mild, Moderate Behavior Focus (3 Teachers) | 36 | 32 (90% Capacity) | 36 | 44 | 0 |
| Hatley Multi-Cat | 8 | 7 (90% Capacity) | 13 | 22 | 0 |
| Middle School Intellectual/Adaptive Focus (2 Teachers) | 16 | 13 (80% Capacity) | 20 | 36 | 0 |
| Middle School Severe Behavior Focus (2 Teachers) | 16 | 13 (80% Capacity) | 10 | 18 | 0 |
| Middle School Academic/Mild, Moderate Behavior Focus (6 Teachers) | 78 | 70 (90% Capacity) | 87 | 91 | 0 |
| Junior High Intellectual/Adaptive Focus | 8 | 6 (80% Capacity) | 15 | 30 | 0 |
| Junior High Behavior Focus | 12 | 10 (80% Capacity) | 16 | 19 | 0 |
| Junior High Severe Behavior Focus (2 Teachers) | 16 | 13 (80% Capacity) | 12 | 24 | 0 |
| Junior High Academic/Mild, Moderate Behavior Focus (5 Teachers) | 70 | 63 (90% Capacity) | 68 | 72 | 0 |

| Senior High Intellectual/Adaptive Focus (2 Teachers) | 16 | 13 (80% Capacity) | 15 | 35 | 0 |
|---|----------------------------------|---------------------------|----------------------------------|--|--|
| Senior High Behavior Focus (2 Teachers) | 24 | 22 (90% Capacity) | 29 | 39 | 0 |
| Senior High Severe Behavior/MentalHealth Focus (1 Teacher) | 8 | 6 (80% Capacity) | 14 | 24 | 0 |
| Senior High Academic Focus (5 Teachers) | 75 | 68 (90% Capacity) | 92 | 99 | 0 |
| IDEA/Odyssey/EVA (1 Teacher) | 8 | 7 (90% Capacity) | 14 | 14 | 0 |
| Related Services - District | 2026-2027 Overall Capacity | 2026-2027 90% Capacity | 2026-2027 Overall Projections | Did not Factor Workload Projections | 2026-2027 Allowable Spaces (90% Capacity) |
| EC SLP (3 EC SLPs) | 60 | 54 (90% Capacity) | 88 | | 0 |
| SLP (10.4 SLPs) | 364 | 328 (90% Capacity) | 464 | | 0 |
| OT (3 OTs) | 115 | 103 (90% Capacity) | 114 | | 0 |
| PT | 38 | 34 (90% Capacity) | 40 | | 0 |
| DHH | 18 | 16 (90% Capacity) | 26 | | 0 |
| Itinerant Teacher of Vision - 50% | Contract Services Out - 50% | | | | 0 |
| Itinerant Audiologist | Contracted Services | | | | 0 |
| Itinerant Teacher of Orientation and Mobility | Contracted Services | | | | 0 |

D.C. Everest 2026-2027 Calendar

| August 2026 | | | | | | |
|-------------|----|---------------------------|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | One teacher float workday | | | | |

T-10 S-5

| September 2026 | | | | | | |
|----------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

T-20 S-20

| October 2026 | | | | | | |
|----------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| end Q1-44 days | | | | | | |

T-21 S-19

| November 2026 | | | | | | |
|---------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

T-18 S-17

| December 2026 | | | | | | |
|---------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

T-16 S-16

| January 2027 | | | | | | |
|--------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

T-10 S-10 T-10 S-9

| February 2027 | | | | | | |
|---------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | | | | | | |

T-19 S-17

| March 2027 | | | | | | |
|------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |
| Q3 40 days | | | | | | |

T-18 S-17

| April 2027 | | | | | | |
|------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

T-21 S-21

| May 2027 | | | | | | |
|----------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

T-20 S-20


| June 2027 | | | | | | |
|-----------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

T-4 S-3

| July 2027 | | | | | | |
|-----------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

- Teachers one float day may be in half days
- PD Day, students no school
- Teacher work days, no students
- First and last days for students
- No school for teachers/students
- Oct. Elem. Teacher work day/secondary vert. team - students no school
- Oct. Elem. P/T conf. 4-7:30 regular school day
- Oct. Last day of quarter - all in school
- Oct. Elem P/T conf. 11:30-7:30, secondary grading day Q1, students no school
- Jan. Last day of semester one, all in school
- Feb. Elem. P/T conf. 4-7:30 regular school day

- S1 T-95 S-87 Q1-44
- Q2-43
- S2 T-92 S-87 Q3 40
- Q4-47
- T-187 S-174
- Feb. Elem P/T conf. 11:30-7:30, secondary structured work day, no students
- Mar. Last day of quarter, all in school
- Mar. no students, elem. structured work day, secondary grading
- SH graduation, all in school

| | | |
|---|--|--|
|  | <p>D.C. Everest Area School District</p> <p>6100 Alderson Street Weston, WI 54476 Phone 715-359-4221 www.dce.k12.wi.us</p> <p>Dr. Kelley Strike Assistant Superintendent of Operations</p> | <p>MISSION STATEMENT</p> <p>D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.</p> |
|---|--|--|

TO: Dr. Casey Nye, Superintendent
FROM: Dr. Kelley Strike, Assistant Superintendent of Operations
DATE: January 14, 2026
SUBJECT: 24-25 Financial Audit

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

The attached reports include the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, Wisconsin, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements as listed in the table of contents.

Audit findings include:

- Preparation of Annual Financial Report - This is a repeat finding and common across all school districts as school districts do not employ staff to internally prepare their own financial reports.

Recommendation:

It is recommended that the board accept these reports.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2025

D.C. EVEREST AREA SCHOOL DISTRICT
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MEMBERS OF THE BOARD OF EDUCATION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, Wisconsin, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the D.C. Everest Area School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the D.C. Everest Area School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System pension schedules, Wisconsin Retirement System Local Retiree Life Insurance Fund schedules, and OPEB healthcare defined benefit plan schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025 on our consideration of the D.C. Everest Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the D.C. Everest Area School District's internal control over financial reporting and compliance.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
December 15, 2025

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221

Chris Nichols
Director of Finance

MISSION STATEMENT

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

Management's Discussion and Analysis

Fiscal Year Ending June 30, 2025

The following discussion and analysis pertain to the financial performance of the D.C. Everest Area School District for the fiscal year ending June 30, 2025. It should be reviewed alongside the District's accompanying financial statements.

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

FINANCIAL HIGHLIGHTS

- Total governmental general revenues based on the Statement of Activities were \$97,144,526, including \$25,983,155 from property and other taxes and \$61,439,937 from general state and federal aid. Total governmental activities expenditures were \$101,532,187, including \$50,665,429 for direct instruction.
- The District's financial status, per the Statement of Net Position, increased by \$8,149,791.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The ***Statement of Net Position and Statement of Activities*** provide information on a district-wide basis. The statements present an aggregate view of the District's finances. District-wide statements contain useful long-term information as well as information for the just-completed fiscal year.
- The remaining statements are ***fund financial statements*** that focus on individual parts of the District. Fund statements generally report operations in more detail than district-wide statements.

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

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

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

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

DISTRICT-WIDE STATEMENTS

The district-wide statements report information about the District using accounting methods similar to those used by private-sector companies. The statement of activities reports all revenues and expenses used to support the District. The statement of net position reports all assets and liabilities available to support District activities. The two district-wide statements report the District's *net position* and how they have changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's overall financial position. Increases or decreases in the District's net position are one indicator of whether its financial position is improving or deteriorating. To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities, should be considered.

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

FUND FINANCIAL STATEMENTS

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

The District has two kinds of funds:

- **Governmental funds** - *Most* of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can readily be converted to cash flow in and out; (2) the balances left at year-end that are available for funding future basic services. Governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Governmental funds information does not report on long-term commitments as is reported on the district-wide statements.
- **Fiduciary funds** - *The* District serves as a trustee, or fiduciary, for various student organizations. The assets of these organizations belong to the organization and not the District. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes, and only by those to whom the assets belong. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS

The District as a Whole

Table 1 provides a summary of the District's net position for the year ending June 30, 2025, compared with the prior year. The District's total assets and deferred outflows of resources were \$229,874,604. The District's total liabilities and deferred inflows of resources were \$90,044,171. The District's net position was \$139,830,433. The District's combined net position increased by \$8,149,791.

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

| | Governmental Activities | |
|--|-------------------------|------------------------|
| | As of June 30, 2024 | As of June 30, 2025 |
| Current and other assets | 38,031,516 | 36,896,040 |
| Capital assets | 173,333,859 | 170,454,072 |
| Deferred Outflow of Resources | 32,188,959 | 22,524,492 |
| Total Assets | 243,554,334 | 229,874,604 |
| Current liabilities | 17,338,105 | 15,865,967 |
| Long-Term liabilities | 73,237,497 | 60,493,407 |
| Deferred Inflow of Resources | 21,298,089 | 13,684,797 |
| Total Liabilities | 111,873,691 | 90,044,171 |
| Net assets | | |
| Invested in capital assets, net of related debt | 103,845,715 | 113,898,548 |
| Restricted | 7,631,916 | 6,842,642 |
| Unrestricted | 20,203,012 | 19,089,243 |
| Total Net Assets | 131,680,643 | 139,830,433 |
| Increase (Decrease) | | \$ 8,149,791 |

Table 2 provides summarized operating results and their impact on net position. The District relies primarily on state and federal aid 56% and property taxes 24% of total revenues to fund governmental activities. These two funding sources make up 80% of the total revenues. All other revenues accounted for 20% of total revenue for the year.

The District's total revenues were \$109,681,978 for the year ending June 30, 2025.

The total cost of all programs and services was \$101,532,187. The district experienced an increase in net position of \$8,149,791. The District's expenses are predominantly related to educating and caring for students. Those costs not directly related to instruction are incurred to support the instructional mission.

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

| | Governmental Activities | |
|---------------------------------------|-------------------------|------------------------|
| | As of June 30, 2024 | As of June 30, 2025 |
| Revenues: | | |
| Program Revenues | | |
| Charges for Services | 3,219,264 | 4,198,127 |
| Grants and Contributions | 8,588,683 | 8,339,325 |
| General Revenues | | |
| Property Taxes | 26,877,191 | 25,983,155 |
| State Aid - Formula Grants | 58,379,739 | 61,439,937 |
| Other | 37,525,555 | 9,721,434 |
| Total Revenues | 134,590,432 | 109,681,978 |
| Expenses: | | |
| Instruction | 47,926,940 | 50,665,429 |
| Pupil and Instructional Services | 9,081,463 | 10,544,917 |
| Administration and Business | 30,754,601 | 28,473,100 |
| Interest and Other | 2,396,337 | 2,006,159 |
| Other Expenses | 9,604,549 | 9,842,582 |
| Total Expenses | 99,763,890 | 101,532,187 |
| Change in Accounting Principle | | |
| Change in net assets | | 8,149,791 |

Net Cost of Governmental Activities.

Table 3 presents the cost of the major district activities. The table reports each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost reflects the financial burden that was placed on the District's taxpayers by each of these functions.

The net cost of all governmental activities this year was \$88,994,735.

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

| | Net Cost of Services | Net Cost of Services |
|----------------------------------|-------------------------|-------------------------|
| | 2024 | 2025 |
| Expenses | | |
| Instruction | 42,013,086 | 44,728,631 |
| Pupil and Instructional Services | 8,640,576 | 10,062,326 |
| Administration and Business | 26,766,367 | 24,682,807 |
| Interest on Debt | 2,396,337 | 2,006,159 |
| Other | 8,139,577 | 7,514,812 |
| Total | 87,955,943 | 88,994,735 |

General Fund Budgetary Highlights

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

- * Implementing budgets for specially funded projects, which include both federal and state grants.
- * Increasing appropriations for significant unbudgeted costs.
- * Reallocating the budget between functional lines.

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

The District's General Fund for 2024-25 showed an equity increase of \$0, resulting in a fund balance of \$20,431,261, 23.8% of revenues.

- Actual General Fund revenues, including fund 27 (less transfer), were \$86,005,341.
- Actual General Fund expenditures, including fund 27 (less transfer), were \$85,030,967

The District's Total Governmental Fund for 2024-25 showed an equity decrease of \$(205,785), resulting in a fund balance of \$27,823,624.

- Actual Governmental Fund revenues and other financing sources were \$108,333,603.
- Actual Governmental Fund expenditures were \$103,672,594.

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

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

| Fund | Fund Name | Increase (Decrease) in Fund Balance |
|-------------|----------------------------------|--|
| 10/27 | General Fund | - |
| 21 | Special Revenue Fund | (318,566) |
| 38 | Non-Referendum Debt Service Fund | (32,750) |
| 39 | Referendum Debt Service Fund | (9,670) |
| 46 | Capital Improvement Trust Fund | 550,751 |
| 49 | Other Capital Projects Fund | (399) |
| 50 | Food Service Fund | (602,491) |
| 80 | Community Service Fund | 207,340 |
| | Total | (205,785) |

Capital Assets

At the end of the fiscal year, the District had \$231 million in a broad range of capital assets, including land, sites and improvements, buildings, and equipment. The total accumulated depreciation on these assets was \$64 million.

- Asset acquisitions during this fiscal year for governmental activities totaled \$6,624,915.

- Asset deletions during this fiscal year for governmental activities totaled \$609,857.
- The District recognized depreciation expense of \$7,837,727 for Governmental Activities during this fiscal year.

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

| | 2024 | 2025 |
|--------------------------------|----------------------------|----------------------------|
| | Governmental Activities | Governmental Activities |
| Land | 835,973 | 821,265 |
| Construction in Progress | 36,305,903 | 2,509,040 |
| Sites and Improvements | 5,527,076 | 5,541,784 |
| Buildings & Improvements | 164,910,908 | 205,031,996 |
| Equipment | 17,574,854 | 17,265,687 |
| Capital Assets | 225,154,714 | 231,169,772 |
| Accumulated Depreciation | (56,999,077) | (64,272,654) |
| Assts Less Depreciation | 168,155,637 | 166,897,118 |

Long-Term Debt

At year-end, the District had \$50,985,000 in general obligation debt. Additional information about the District's long-term liabilities is presented in the financial statements.

- The District retired \$10,405,000 of outstanding general obligation bonds.

The debt of the District is 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.

Factors Bearing on the District's Future

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

- In the 2024-25 school year, the district has levied to its maximum. This will make future school budgets more challenging if the State of Wisconsin continues to provide little or no funding increases.
- In the 2024-25 school year, total revenue limit student FTE decreased by 88 compared to the prior school year. This will impact future revenue limit capacity.
- With the most recent third Friday Head Count, the district had 416 students Open Enrollment (OE) in vs. 353 OE out for a positive number of 63. Open enrollment-in has continued to exceed open enrollment-out, which creates a positive funding source for the District.
- The district does not anticipate any significant labor negotiation issues. However, it is concerned with the tight labor pool and increased wage pressures.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**BASIC
FINANCIAL STATEMENTS**

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**DISTRICT-WIDE
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2025

| | GOVERNMENTAL ACTIVITIES |
|---|------------------------------|
| ASSETS | |
| Cash and investments | \$ 28,563,121 |
| Receivables | |
| Accounts | 317,115 |
| Taxes | 6,706,946 |
| Due from other governments | 1,105,339 |
| Prepaid expenses | 203,519 |
| Capital assets (net of accumulated depreciation and amortization) | |
| Capital assets not being depreciated | 3,330,305 |
| Capital assets being depreciated | 163,566,813 |
| Leased assets being amortized | 3,240,076 |
| SBITA assets being amortized | <u>316,878</u> |
| TOTAL ASSETS | <u>207,350,112</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Wisconsin Retirement System pension | 19,554,512 |
| Wisconsin Retirement System LRLIF | 884,275 |
| OPEB healthcare | <u>2,085,705</u> |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | <u>22,524,492</u> |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u>229,874,604</u> |
| LIABILITIES | |
| Accounts payable | 1,497,861 |
| Self insurance claims payable | 196,658 |
| Accrued liabilities | |
| Payroll, payroll taxes, insurance | 7,155,779 |
| Interest | 443,686 |
| Unearned revenue | 214,668 |
| Current portion of long-term obligations | 6,349,865 |
| Noncurrent portion of long-term obligations | <u>60,493,407</u> |
| TOTAL LIABILITIES | <u>76,359,374</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Wisconsin Retirement System pension | 10,521,635 |
| Wisconsin Retirement System LRLIF | 1,982,959 |
| OPEB healthcare | <u>1,180,203</u> |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>13,684,797</u> |
| NET POSITION | |
| Net investment in capital assets | 113,898,548 |
| Restricted for | |
| Special revenue | 669,419 |
| Debt service | 1,978,071 |
| Capital projects | 4,146,861 |
| Other activities | 48,291 |
| Unrestricted | <u>19,089,243</u> |
| TOTAL NET POSITION | <u>139,830,433</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | <u>\$ 229,874,604</u> |

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2025

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUE | | NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION |
|--------------------------------------|-----------------------|-------------------------|--|---|
| | | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | |
| GOVERNMENTAL ACTIVITIES | | | | |
| Instruction | | | | |
| Regular instruction | \$ 33,362,870 | \$ 62,799 | \$ 81,575 | \$ (33,218,496) |
| Vocational instruction | 2,348,087 | 25,031 | 34,893 | (2,288,163) |
| Special instruction | 10,351,115 | 50,596 | 5,429,581 | (4,870,938) |
| Other instruction | 4,603,357 | 252,323 | - | (4,351,034) |
| Total instruction | <u>50,665,429</u> | <u>390,749</u> | <u>5,546,049</u> | <u>(44,728,631)</u> |
| Support services | | | | |
| Pupil services | 5,634,336 | - | - | (5,634,336) |
| Instructional staff services | 4,910,581 | - | 482,591 | (4,427,990) |
| General administration services | 769,077 | - | - | (769,077) |
| Building administration services | 3,636,311 | - | - | (3,636,311) |
| Business services | 22,056,701 | 1,493,033 | 2,297,260 | (18,266,408) |
| Central services | 1,342,952 | - | - | (1,342,952) |
| Insurance | 668,059 | - | - | (668,059) |
| Interest and other | 2,006,159 | - | - | (2,006,159) |
| Other support services | 2,052,117 | 2,769 | - | (2,049,348) |
| Community services | 2,231,615 | 2,311,576 | 13,425 | 93,386 |
| Total support services | <u>45,307,908</u> | <u>3,807,378</u> | <u>2,793,276</u> | <u>(38,707,254)</u> |
| Non-program transactions | 5,558,850 | - | - | (5,558,850) |
| TOTAL GOVERNMENTAL ACTIVITIES | \$ 101,532,187 | \$ 4,198,127 | \$ 8,339,325 | (88,994,735) |

General revenues

Taxes

 Property taxes 25,930,590

 Other taxes 52,565

State and federal aids not restricted to specific functions 61,439,937

Interest and investment earnings 1,116,767

Miscellaneous 8,604,667

 Total general revenues 97,144,526

| | |
|-----------------------------------|------------------------------|
| CHANGE IN NET POSITION | 8,149,791 |
| NET POSITION - BEGINNING OF YEAR | <u>131,680,642</u> |
| NET POSITION - END OF YEAR | <u>\$ 139,830,433</u> |

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**FUND
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

| | 10/27 | 46 | 21/38/39/49/50/80 | |
|--|-----------------------------|----------------------------|----------------------------|--------------------------|
| | | LONG-TERM | TOTAL | |
| | GENERAL | CAPITAL | NONMAJOR | TOTAL |
| | FUND | IMPROVEMENT | GOVERNMENTAL | GOVERNMENTAL |
| | | TRUST | FUNDS | FUNDS |
| ASSETS | | | | |
| Cash and investments | \$ 23,169,003 | \$ 2,139,682 | \$ 3,254,436 | \$ 28,563,121 |
| Receivables | | | | |
| Accounts | 24,103 | - | 293,012 | 317,115 |
| Taxes | 6,706,946 | - | - | 6,706,946 |
| Due from other funds | - | 2,329,959 | - | 2,329,959 |
| Due from other governments | 1,029,410 | - | 75,929 | 1,105,339 |
| Prepaid expenses | 203,519 | - | - | 203,519 |
| TOTAL ASSETS | <u>31,132,981</u> | <u>4,469,641</u> | <u>3,623,377</u> | <u>39,225,999</u> |
| LIABILITIES | | | | |
| Accounts payable | 1,093,217 | 322,780 | 81,864 | 1,497,861 |
| Self insurance claims payable | 196,658 | - | - | 196,658 |
| Accrued payroll liabilities | 7,074,436 | - | 81,343 | 7,155,779 |
| Due to other funds | 2,337,409 | - | - | 2,337,409 |
| Unearned revenue | - | - | 214,668 | 214,668 |
| TOTAL LIABILITIES | <u>10,701,720</u> | <u>322,780</u> | <u>377,875</u> | <u>11,402,375</u> |
| FUND BALANCES | | | | |
| Nonspendable | 203,519 | - | - | 203,519 |
| Restricted | 48,291 | 4,146,861 | 2,647,490 | 6,842,642 |
| Assigned | - | - | 598,012 | 598,012 |
| Unassigned | 20,179,451 | - | - | 20,179,451 |
| TOTAL FUND BALANCES | <u>20,431,261</u> | <u>4,146,861</u> | <u>3,245,502</u> | <u>27,823,624</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 31,132,981</u> | <u>\$ 4,469,641</u> | <u>\$ 3,623,377</u> | |

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:

| | | |
|---------------------------------------|---------------------|-------------|
| Governmental capital assets | \$ 231,169,772 | |
| Governmental accumulated depreciation | <u>(64,272,654)</u> | 166,897,118 |
| Governmental lease assets | \$ 7,519,736 | |
| Governmental accumulated amortization | <u>(4,279,660)</u> | 3,240,076 |
| Governmental SBITA assets | \$ 538,338 | |
| Governmental accumulated amortization | <u>(221,460)</u> | 316,878 |

Wisconsin Retirement System asset, deferred inflows of resources, and deferred outflows of resources are not current financial resources and are not reported in fund statements: 7,934,193

Other post employment benefits deferred inflows of resources and deferred outflows of resources are not current financial resources and are not reported in fund statements: 905,502

Long-term liabilities are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:

| | | |
|-------------------------|--------------------|---------------------|
| General obligation debt | \$ (50,985,000) | |
| Premium | (2,465,389) | |
| Capital leases | (2,944,235) | |
| SBITA | (160,900) | |
| Accrued interest | (443,686) | |
| WRS liability | (6,566,266) | |
| Net OPEB obligation | <u>(3,721,482)</u> | <u>(67,286,958)</u> |

Total net position - governmental activities **\$ 139,830,433**

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

| | 10/27 | 46 | 49 | 21/38/39/49/50/80 | |
|---|----------------------|---------------------|--------------|---------------------|----------------------|
| | GENERAL | LONG-TERM | OTHER | TOTAL | TOTAL |
| | FUND | CAPITAL | CAPITAL | NONMAJOR | GOVERNMENTAL |
| | | IMPROVEMENT | PROJECTS | GOVERNMENTAL | GOVERNMENTAL |
| | | TRUST | FUND | FUNDS | FUNDS |
| REVENUES | | | | | |
| Property taxes | \$ 13,011,274 | \$ - | \$ - | \$ 12,962,644 | \$ 25,973,918 |
| Other local sources | 1,294,504 | 131,754 | - | 7,033,897 | 8,460,155 |
| Interdistrict sources | 3,828,711 | - | - | - | 3,828,711 |
| Intermediate sources | 80,861 | - | - | 34,878 | 115,739 |
| State sources | 64,165,875 | - | - | 79,700 | 64,245,575 |
| Federal sources | 3,448,448 | - | - | 1,987,813 | 5,436,261 |
| Other sources | 175,668 | - | - | 97,576 | 273,244 |
| TOTAL REVENUES | 86,005,341 | 131,754 | - | 22,196,508 | 108,333,603 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Instruction | | | | | |
| Regular instruction | 30,549,855 | - | - | 961,840 | 31,511,695 |
| Vocational instruction | 2,189,837 | - | - | - | 2,189,837 |
| Special instruction | 9,914,895 | - | - | - | 9,914,895 |
| Other instruction | 4,217,216 | - | - | 259,692 | 4,476,908 |
| Total instruction | 46,871,803 | - | - | 1,221,532 | 48,093,335 |
| Support services | | | | | |
| Pupil services | 5,420,321 | - | - | 28,664 | 5,448,985 |
| Instructional staff services | 4,521,558 | - | - | - | 4,521,558 |
| General administration services | 683,223 | 5,245 | - | 12,120 | 700,588 |
| Building administration services | 3,505,300 | - | - | - | 3,505,300 |
| Business services | 11,195,397 | 7,123 | - | 5,685,470 | 16,887,990 |
| Central services | 925,645 | - | - | 232 | 925,877 |
| Insurance | 668,059 | - | - | - | 668,059 |
| Other support services | 1,931,746 | - | - | 95,952 | 2,027,698 |
| Community services | - | - | - | 2,185,164 | 2,185,164 |
| Total support services | 28,851,249 | 12,368 | - | 8,007,602 | 36,871,219 |
| Non-program transactions | 5,542,869 | - | - | 15,981 | 5,558,850 |
| Debt service | | | | | |
| Principal | 2,316,099 | - | - | 4,200,000 | 6,516,099 |
| Interest | 42,843 | - | - | 2,263,282 | 2,306,125 |
| Other | 950 | - | - | 16,119 | 17,069 |
| Total debt service | 2,359,892 | - | - | 6,479,401 | 8,839,293 |
| Capital outlay | 1,405,154 | 1,898,594 | - | 1,006,149 | 4,309,897 |
| TOTAL EXPENDITURES | 85,030,967 | 1,910,962 | - | 16,730,665 | 103,672,594 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 974,374 | (1,779,208) | - | 5,465,843 | 4,661,009 |
| OTHER FINANCING (USES) SOURCES | | | | | |
| Net transfer (to) from other funds | (2,330,225) | 2,329,959 | - | 266 | - |
| Sale of capital assets | 1,355,851 | - | - | - | 1,355,851 |
| Payment to debt escrow agent | - | - | - | (6,222,645) | (6,222,645) |
| TOTAL OTHER FINANCING (USES) SOURCES | (974,374) | 2,329,959 | - | (6,222,379) | (4,866,794) |
| NET CHANGE IN FUND BALANCE | - | 550,751 | - | (756,536) | (205,785) |
| FUND BALANCE - BEGINNING OF YEAR, AS PREVIOUSLY REPORTED | 20,431,261 | - | 399 | 7,597,749 | 28,029,409 |
| CHANGE WITHIN THE FINANCIAL REPORTING ENTITY | - | 3,596,110 | (399) | (3,595,711) | - |
| FUND BALANCE - BEGINNING OF YEAR, AS RESTATED | 20,431,261 | 3,596,110 | - | 4,002,038 | 28,029,409 |
| FUND BALANCE - END OF YEAR | \$ 20,431,261 | \$ 4,146,861 | \$ - | \$ 3,245,502 | \$ 27,823,624 |

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds \$ (205,785)

Amounts reported for governmental activities in the statement of activities are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.

| | | | |
|---|----|------------------|-------------|
| Capital outlay reported in fund statements | \$ | 4,309,897 | |
| Capital outlay reported as other expenses in fund statements | | 2,269,311 | |
| Depreciation expense reported in the statement of activities | | (7,837,727) | |
| Amortization expense of leased assets in the statement of activities | | (1,503,947) | |
| Amortization expense of SBITA assets in the statement of activities | | <u>(117,321)</u> | |
| Amount by which capital outlays are less than depreciation in the current period: | | | (2,879,787) |

Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.

| | | | |
|---|--|--|--------|
| This year the accrual of these benefits decreased by: | | | 10,644 |
|---|--|--|--------|

| | | | |
|--|--|--|-------------|
| Wisconsin Retirement System pension asset, deferred outflows of resources, liability, and deferred inflows of resources changes: | | | (1,736,021) |
|--|--|--|-------------|

| | | | |
|---|--|--|-----------|
| Wisconsin Retirement System LRLIF deferred outflows of resources, liability, and deferred inflows of resources changes: | | | (179,926) |
|---|--|--|-----------|

| | | | |
|---|--|--|--------|
| OPEB healthcare deferred outflows of resources, liability, and deferred inflows of resources changes: | | | 84,887 |
|---|--|--|--------|

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.

| | | | |
|---|--|--|------------|
| Amount of long-term debt principal payments in the current year is: | | | 12,721,099 |
|---|--|--|------------|

In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as it accrues.

| | | | |
|--|----|--------------------|----------------|
| Amount of interest and other debt costs paid during the current period is | \$ | 2,340,839 | |
| Amount of interest and other debt costs accrued during the current period is | | <u>(2,006,159)</u> | |
| Interest paid is greater than interest accrued by: | | | <u>334,680</u> |

| | | | |
|---|--|--|----------------------------|
| Change in net position - governmental activities | | | <u>\$ 8,149,791</u> |
|---|--|--|----------------------------|

D.C. EVEREST AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2025

| | 72 | 73 |
|---|----------------------------------|---|
| | PRIVATE PURPOSE TRUST FUND | PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND |
| | <u>SCHOLARSHIPS</u> | <u>EMPLOYEE BENEFIT</u> |
| ASSETS | | |
| Cash | \$ 194,073 | \$ - |
| Investments | <u>-</u> | <u>3,755,661</u> |
| TOTAL ASSETS | <u>194,073</u> | <u>3,763,111</u> |
| LIABILITIES | | |
| Accounts payable | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> |
| NET POSITION | | |
| Restricted for | | |
| Postemployment benefits other than pensions | - | 3,763,111 |
| Individuals and organizations | <u>194,073</u> | <u>-</u> |
| TOTAL NET POSITION | <u>194,073</u> | <u>3,763,111</u> |
| TOTAL LIABILITIES AND NET POSITION | <u>\$ 194,073</u> | <u>\$ 3,763,111</u> |

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2025

| | 72 PRIVATE PURPOSE TRUST FUND <u>SCHOLARSHIPS</u> | 73 PENSION (OTHER EMPLOYEE BENEFIT) TRUST FUND <u>EMPLOYEE BENEFIT</u> |
|---|---|--|
| ADDITIONS | | |
| Investment income | \$ 30,627 | \$ 198,221 |
| Contributions | <u>-</u> | <u>644,984</u> |
| TOTAL ADDITIONS | <u>30,627</u> | <u>843,205</u> |
| DEDUCTIONS | | |
| Disbursements | <u>36,550</u> | <u>1,163,246</u> |
| TOTAL DEDUCTIONS | <u>36,550</u> | <u>1,163,246</u> |
| CHANGE IN NET POSITION | (5,923) | (320,041) |
| NET POSITION - BEGINNING OF YEAR | <u>199,996</u> | <u>4,083,152</u> |
| NET POSITION - END OF YEAR | <u>\$ 194,073</u> | <u>\$ 3,763,111</u> |

The accompanying notes are an integral part of these statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - Summary of Significant Accounting Policies

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

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

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

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

Basis Of Presentation

District-Wide Statements

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

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

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 1 - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

Measurement Focus and Basis of Accounting

The district-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

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

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

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

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

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

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2024 tax levy is used to finance operations of the District's fiscal year ended June 30, 2025. All property taxes are considered due on January 1, when an enforceable lien may be assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30 and are available to pay current liabilities.

Accounts Receivable - Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material.

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

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

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

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

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

| | <u>Capitalization Threshold</u> | <u>Depreciation Method</u> | <u>Estimated Useful Life</u> |
|-------------------------|-------------------------------------|--------------------------------|----------------------------------|
| Buildings | \$5,000 | Straight-line | 20-70 years |
| Land improvements | \$5,000 | Straight-line | 20 years |
| Furniture and equipment | \$5,000 | Straight-line | 5-20 years |

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

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

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

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

Pensions - The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense (revenue). Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 1 - Summary of Significant Accounting Policies - Continued

Other Post-Employment Benefits (OPEB) - The fiduciary net position of the local retiree life insurance fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability (Asset), deferred outflows of resources, and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue). Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has three types of items, Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare which qualify for reporting in this category. The Wisconsin Retirement System pension, Wisconsin Retirement System LRLIF, and OPEB healthcare result from changes in their actuarial studies and are amortized over the average of the expected remaining service lives of participants.

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

Net Position Classifications - Net position represents the difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement for those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balance Classification - The District classifies its fund equity as follows: 1) nonspendable fund balance consists of equity that is not in a spendable form or is legally or contractually required to be maintained intact, 2) restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation, 3) committed fund balance consists of equity constrained to specific purposes by the District itself, using its highest level of decision making authority - Board of Education policies, 4) assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 1 - Summary of Significant Accounting Policies - Continued

the governing body. The Board of Education has authorized the assistant superintendent to assign fund balances through its Fund Balance policy and 5) unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the District's policy to record the net loss against committed fund balance, then assigned fund balance and lastly to unassigned fund balance (GASB 54 default for not having a policy). The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

NOTE 2 - Cash and Investments

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, high grade commercial paper, and the local government investment pool administered by the state investment board. Available balances in the debt service fund may be invested in municipal obligations, obligations of the United States and the local government pooled-investment fund. No significant violations of these restrictions occurred during the year.

As of June 30, 2025, the District had the following investments:

| <u>Investment</u> | <u>Weighted Average Maturities</u> | <u>Fair Value</u> |
|---|--|-----------------------|
| Wisconsin Investment Series Cooperative | Less than one year | \$ 871,890 |
| State of Wisconsin Investment Pool | Less than one year | <u>21,251</u> |
| Total | | <u>\$ 893,141</u> |

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the District's position in the Pool is the same as the value of the Pool shares. At June 30, 2025, the Pool's fair value was 100 percent of book value.

Determining Fair Value - The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements:

- 1) State of Wisconsin Local Government Investment Pool fair value is determined monthly by the Pool's investment board based on published market quotations (level 2 inputs).
- 2) Wisconsin Investment Trust is determined based on published market quotations (level 1 inputs).

Income Allocation - Interest income is generally allocated to the fund that owns the certificate of deposit, money market account, savings account, and investment.

Interest Rate Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to those which mature or may be tendered for purchase at the option of the holder within

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 2 - Cash and Investments - Continued

not more than 7 years of the date acquired. The District does not have an investment policy that would further limit investment maturities as a means of further managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District does not have an investment policy that would further limit its investment choices. The State of Wisconsin Local Government Investment Pool and Wisconsin Investment Series Cooperative are not rated.

Custodial Credit Risk - Custodial credit is the risk that, in the event of a financial institution failure, the District's deposits may not be returned. The District does not have a policy in place for custodial credit risk. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects the municipality's designated public depositories against any losses of public funds up to \$1,000,000 subject to the total amount of the Guarantee Fund available. As of June 30, 2025, none of the District's bank balance of \$32,943,452 was exposed to custodial credit risk as uninsured, pledged collateral, collateralized by U.S. Government or municipal securities held by the bank in the bank's name. None was uninsured and uncollateralized.

NOTE 3 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2025 are as follows:

| | Beginning Balance | Increases | Decreases | Adjustment | Ending Balance |
|--|-----------------------|----------------------|------------------------|-------------------|-----------------------|
| Capital assets not being depreciated: | | | | | |
| Land | \$ 835,973 | \$ - | \$ - | \$ (14,708) | \$ 821,265 |
| Construction in progress | <u>36,305,903</u> | <u>2,509,040</u> | <u>(36,305,903)</u> | <u>-</u> | <u>2,509,040</u> |
| Total capital assets not being depreciated | <u>37,141,876</u> | <u>2,509,040</u> | <u>(36,305,903)</u> | <u>(14,708)</u> | <u>3,330,305</u> |
| Capital assets being depreciated: | | | | | |
| Land improvements | 5,527,076 | - | - | 14,708 | 5,541,784 |
| Buildings and improvements | 164,910,908 | 40,121,088 | - | - | 205,031,996 |
| Equipment | <u>17,574,854</u> | <u>300,690</u> | <u>(609,857)</u> | <u>-</u> | <u>17,265,687</u> |
| Total capital assets being depreciated | <u>188,012,838</u> | <u>40,421,778</u> | <u>(609,857)</u> | <u>14,708</u> | <u>227,839,467</u> |
| Less accumulated depreciation for: | | | | | |
| Land improvements | (3,213,046) | (372,791) | - | (7,476) | (3,593,313) |
| Buildings and improvements | (41,089,811) | (6,357,222) | - | - | (47,447,033) |
| Equipment | <u>(12,696,220)</u> | <u>(1,107,714)</u> | <u>571,626</u> | <u>-</u> | <u>(13,232,308)</u> |
| Total accumulated depreciation | <u>(56,999,077)</u> | <u>(7,837,727)</u> | <u>571,626</u> | <u>(7,476)</u> | <u>(64,272,654)</u> |
| Total capital assets being depreciated, net of accumulated depreciation | <u>131,013,761</u> | <u>32,584,051</u> | <u>(38,231)</u> | <u>7,232</u> | <u>163,566,813</u> |
| Capital assets, net of accumulated depreciation | <u>\$ 168,155,637</u> | <u>\$ 35,093,091</u> | <u>\$ (36,344,134)</u> | <u>\$ (7,476)</u> | <u>\$ 166,897,118</u> |

Depreciation expense was charged to governmental functions as follows:

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 3 - Capital Assets - Continued

| | |
|----------------------------------|---------------------|
| Regular instruction | \$ 34,435 |
| Vocational instruction | 56,504 |
| Special education instruction | 14,596 |
| Other instruction | 15,719 |
| Pupil services | 1,446 |
| Instructional staff services | 6,805 |
| General administration services | 27,833 |
| Building administration services | 9,885 |
| Business services | 7,251,049 |
| Other support services | 399,015 |
| Community services | 20,440 |
| Total | <u>\$ 7,837,727</u> |

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|--|------------------------------|-----------------------|------------------|---------------------------|
| Capital assets being amortized: | | | | |
| Leased equipment | \$ 7,519,736 | \$ - | \$ - | \$ 7,519,736 |
| SBITA asset | 538,338 | - | - | 538,338 |
| Total capital assets being amortized | <u>8,058,074</u> | <u>-</u> | <u>-</u> | <u>8,058,074</u> |
| Less accumulated amortization for: | | | | |
| Leased equipment | (2,775,713) | (1,503,947) | - | (4,279,660) |
| SBITA asset | (104,139) | (117,321) | - | (221,460) |
| Total accumulated amortization | <u>(2,879,852)</u> | <u>(1,621,268)</u> | <u>-</u> | <u>(4,501,120)</u> |
| Total capital assets being amortized, net of accumulated amortization | <u>5,178,222</u> | <u>(1,621,268)</u> | <u>-</u> | <u>3,556,954</u> |
| Capital assets, net of accumulated amortization | <u>\$ 5,178,222</u> | <u>\$ (1,621,268)</u> | <u>\$ -</u> | <u>\$ 3,556,954</u> |

The District leases iPads, other equipment, and contracts with various vendors for the right to use their IT software. Amortization expense was charged to the following:

| | |
|----------------------------------|---------------------|
| Regular instruction | \$ 991,483 |
| Vocational instruction | 36,423 |
| Special education instruction | 145,693 |
| Pupil services | 36,423 |
| Instructional staff services | 291,387 |
| General administration services | 36,423 |
| Building administration services | 36,423 |
| Business services | 47,013 |
| Total | <u>\$ 1,621,268</u> |

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 3 - Capital Assets - Continued

The District leases iPads until July 5, 2027 at a 0% interest rate and other equipment until June 20, 2028 at a 18.15% interest rate. The District contracts with Canvas for the right to use their instruction software until June 30, 2027.

NOTE 4 - Long-Term Obligations

Long-term obligations are as follows:

| | Beginning | | | Ending | Amounts |
|---------------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|
| | Balance | Increases | Decreases | Balance | Due Within |
| | | | | | One Year |
| Bonds payable | \$ 61,390,000 | \$ - | \$ (10,405,000) | \$ 50,985,000 | \$ 4,465,000 |
| Leases | 5,200,182 | - | (2,255,947) | 2,944,235 | 971,836 |
| SBITA | 221,052 | - | (60,152) | 160,900 | 63,711 |
| Premium | 2,674,430 | - | (209,041) | 2,465,389 | 204,334 |
| Compensated absences - vacation | 10,644 | - | (10,644) | - | - |
| Wisconsin Retirement System | | | | | |
| Net pension liability | 3,423,948 | 180,379 | - | 3,604,327 | - |
| LRLIF | 3,495,554 | - | (533,615) | 2,961,939 | - |
| OPEB healthcare | <u>3,590,841</u> | <u>988,319</u> | <u>(857,678)</u> | <u>3,721,482</u> | <u>644,984</u> |
| Total | <u>\$ 80,006,651</u> | <u>\$ 1,168,698</u> | <u>\$ (14,332,077)</u> | <u>\$ 66,843,272</u> | <u>\$ 6,349,865</u> |

Interest cost incurred during the year totaled \$1,989,090 and total interest paid during the year aggregated \$2,323,770 including \$33,837 for capital leases and \$9,006 for SBITAs.

General Obligation Debt - All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. The general obligation debt is expected to be repaid with general property taxes. General obligation debt at June 30, 2025 is comprised of the following individual issues:

| <u>Issue Description</u> | <u>Issue Dates</u> | <u>Interest Rates (%)</u> | <u>Dates of Maturity</u> | <u>Balance</u> |
|--------------------------|--------------------|---------------------------|--------------------------|----------------------|
| Bonds | 12/29/17 | 3-5% | 4/1/37 | \$ 19,745,000 |
| Refunding bonds | 7/2/18 | 3-5% | 4/1/38 | <u>31,240,000</u> |
| Total | | | | <u>\$ 50,985,000</u> |

General Obligation Debt Limit Calculation - The 2024 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$3,854,700,042. The legal debt limit and margin of indebtedness as of June 30, 2025, in accordance with Section 67.03(1) (b) of the Wisconsin Statutes follows:

| | |
|--|-----------------------|
| Debt limit (10 percent of \$3,854,700,042) | \$ 385,470,004 |
| Applicable long-term debt | (50,985,000) |
| Amount available in debt service fund | <u>1,978,071</u> |
| Margin of indebtedness | <u>\$ 336,463,075</u> |

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 4 - Long-Term Obligations - Continued

Maturities of Long-Term Obligations - Aggregate cash flow requirements for the retirement of long-term debt principal and interest are as follows:

| Year Ending | Bonds | | Total |
|-------------|----------------------|----------------------|----------------------|
| | Principal | Interest | |
| June 30 | | | |
| 2026 | \$ 4,465,000 | \$ 2,093,481 | \$ 6,558,481 |
| 2027 | 4,690,000 | 1,870,231 | 6,560,231 |
| 2028 | 4,930,000 | 1,635,731 | 6,565,731 |
| 2029 | 5,150,000 | 1,403,781 | 6,553,781 |
| 2030 | 5,325,000 | 1,234,281 | 6,559,281 |
| 2031-2035 | 22,550,000 | 3,428,963 | 25,978,963 |
| 2036-2037 | 3,875,000 | 175,350 | 4,050,350 |
| | <u>\$ 50,985,000</u> | <u>\$ 11,841,818</u> | <u>\$ 62,826,818</u> |

| Year Ending | Leases | | SBITA | | Total |
|-------------|--------------------|-----------------|------------------|-----------------|--------------------|
| | Principal | Interest | Principal | Interest | |
| June 30 | | | | | |
| 2026 | \$ 971,836 | \$26,334 | \$ 63,711 | \$ 6,555 | \$1,068,436 |
| 2027 | 980,821 | 17,350 | 67,495 | 3,960 | 1,069,626 |
| 2028 | 991,578 | 6,592 | 29,694 | 1,210 | 1,029,074 |
| | <u>\$2,944,235</u> | <u>\$50,276</u> | <u>\$160,900</u> | <u>\$11,725</u> | <u>\$3,167,136</u> |

Cash Defeasance - The District defeased \$6,205,000 of outstanding 2018 bonds by depositing \$6,222,645 with an escrow agent to reduce future debt service payments. The transaction resulted in an economic gain of \$2,023,054 and a reduction of \$8,154,784 in future debt service payments.

Defeased Debt - The District defeased general obligation debt by depositing money in an irrevocable trust account for future debt service payments of the old debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2025, there is \$22,960,000 of defeased debt remaining.

NOTE 5 - Wisconsin Retirement System

General Information about the Pension Plan

Plan Description - The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 5 - Wisconsin Retirement System - Continued

Vesting - For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

Benefits Provided - Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarial-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments - The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core Fund Adjustment (%) | Variable Fund Adjustment (%) |
|------|--------------------------|------------------------------|
| 2015 | 2.9 | 2 |
| 2016 | .5 | (5) |
| 2017 | 2 | 4 |
| 2018 | 2.4 | 17 |
| 2019 | - | (10) |
| 2020 | 1.7 | 21 |
| 2021 | 5.1 | 13 |
| 2022 | 7.4 | 15 |
| 2023 | 1.6 | (21) |
| 2024 | 3.6 | 15 |

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

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 5 - Wisconsin Retirement System - Continued

Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$3,172,147 in contributions from the employer.

Contribution rates as of December 31, 2024 are:

| Employee Category | Employee | Employer |
|---|----------|----------|
| General (including teachers, executives, and elected officials) | 6.90% | 6.90% |
| Protective with Social Security | 6.90% | 14.30% |
| Protective without Social Security | 6.90% | 19.10% |
| Act 4 Protective County Jailers | 14.30% | 6.90% |

Pension Liabilities, Pension Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a liability (asset) of \$3,604,327 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2023, rolled forward to December 31, 2024. 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, 2024, the District's proportion was 0.2193527% which was a decrease of 0.01093615% from its proportion measured as of December 31, 2023.

For the year ended June 30, 2025, the District recognized pension expense (revenue) of \$4,913,050.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------|-------------------------------|
| Differences between expected and actual experience | \$ 11,193,413 | \$ 10,518,295 |
| Net differences between projected and actual earnings on pension plan investments | 5,476,966 | - |
| Changes in assumptions | 1,069,473 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 182,738 | 3,340 |
| Employer contributions subsequent to the measurement date | 1,631,922 | - |
| Total | \$ 19,554,512 | \$ 10,521,635 |

\$1,631,922 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, 2026. Other amounts reported as deferred outflows of

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 5 - Wisconsin Retirement System - Continued

resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

| Year Ending June 30 | Deferred Outflows and (Inflows) of Resources |
|------------------------|--|
| 2026 | \$ 2,233,224 |
| 2027 | 7,531,761 |
| 2028 | (1,805,658) |
| 2029 | (558,372) |
| Thereafter | - |

Actuarial Assumptions - The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--|--|
| Actuarial Valuation Date: | December 31, 2023 |
| Measurement Date of Net Pension Liability (Asset): | December 31, 2024 |
| Experience Study: | January 1, 2021 - December 31, 2023. Published November 19, 2024 |
| Actuarial Cost Method: | Entry Age Normal |
| Asset Valuation Method: | Fair Market Value |
| Long-Term Expected Rate of Return: | 6.8% |
| Discount Rate: | 6.8% |
| Salary Increases: | |
| Wage Inflation | 3% |
| Seniority/Merit | .1% - 5.7% |
| Mortality: | 2020 WRS Experience Mortality Table |
| Post-retirement Adjustments:* | 1.7% |

** No post-retirement adjustment is guaranteed - Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumption used to measure the total pension liability changed from prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 5 - Wisconsin Retirement System - Continued

Asset Allocation Targets and Expected Returns
 As of December 31, 2024

| Core Fund Asset Class | Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % |
|----------------------------|--------------------|---|--|
| Public Equity | 38 | 7 | 4.3 |
| Public Fixed Income | 27 | 6.1 | 3.4 |
| Inflation Sensitive Assets | 20 | 9.5 | 6.7 |
| Real Estate | 19 | 4.8 | 2.1 |
| Private Equity/Debt | 8 | 6.5 | 3.8 |
| Leverage | (12) | 3.7 | 1.1 |
| Total Core Fund | 100 | 7.5 | 4.8 |
| Variable Fund Asset Class | | | |
| U.S. Equities | 70 | 6.5 | 3.8 |
| International Equities | 30 | 7.4 | 4.7 |
| Total Variable Fund | 100 | 6.9 | 4.2 |

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations
 New England Pension Consultants Long-Term US CPI (Inflation) Forecast 2.6%

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate - A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond Go Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Services Aa2 rating and Standard and Poor's Corp.'s AA .). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.8 percent) or one percentage point higher (7.8 percent) than the current discount rate:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 5 - Wisconsin Retirement System - Continued

| | 1% Decrease to Discount Rate (5.8%) | Current Single Discount Rate Assumption (6.8%) | 1% Increase to Discount Rate (7.8%) |
|--|---|---|---|
| District's proportionate share of the net pension liability (asset) | \$ 33,813,302 | \$ 3,604,327 | \$ (17,858,281) |

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://efw.wi.gov/about-efw/reports-and-studies/financial-reports-and-statements>.

Payables to the Pension Plan - The District reported a payable of \$854,780 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2025.

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund

General Information about the Other Post Employment Benefits

Plan Description - The LRLIF is a multiple-employer, defined-benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position - ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://efw.wi.gov/about-efw/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided - The LRLIF plan provides fully paid life insurance benefits for post age 64 retired employees and pre-65 retirees who pay for coverage.

Contributions - The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with basic coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

| Coverage Type | Employer Contribution |
|------------------------------|------------------------------|
| 50% post-retirement coverage | 40% of employee contribution |
| 25% post-retirement coverage | 20% of employee contribution |

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2024 are as listed below:

| Attained Age | Basic | Supplemental |
|--------------|-------|--------------|
| Under 30 | \$.05 | \$.05 |
| 30-34 | .06 | .06 |
| 35-39 | .07 | .07 |
| 40-44 | .08 | .08 |
| 45-49 | .12 | .12 |
| 50-54 | .22 | .22 |
| 55-59 | .39 | .39 |
| 60-64 | .49 | .49 |
| 65-69 | .57 | .57 |

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$16,317 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEBs

At June 30, 2025, the District reported a liability (asset) of \$2,961,939 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2024 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net OPEB liability (asset) was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the District's proportion was 0.757092%, which was a decrease of .002703% from its proportion measured as of December 31, 2023.

For the year ended June 30, 2025, the District recognized OPEB expense (revenue) of \$196,152.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------|-------------------------------|
| Differences between expected and actual experience | \$ - | \$ 308,146 |
| Net differences between projected and actual earnings on OPEB plan investments | 40,676 | - |
| Changes in assumptions | 726,776 | 1,661,289 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 108,656 | 13,524 |
| Employer contributions subsequent to the measurement date | 8,167 | - |
| Total | \$ 884,275 | \$ 1,982,959 |

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

\$8,167 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

| Year Ending June 30 | Deferred Outflows and (Inflows) of Resources |
|------------------------|--|
| 2026 | \$ (69,142) |
| 2027 | (213,791) |
| 2028 | (322,038) |
| 2029 | (315,974) |
| Thereafter | (185,906) |

Actuarial Assumptions - The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|--|
| Actuarial Valuation Date: | January 1, 2024 |
| Measurement Date of Net OPEB Liability (Asset): | December 31, 2024 |
| WRS Experience Study: | January 1, 2021 – December 31, 2023, Published November 19, 2024 |
| Actuarial Cost Method: | Entry Age Normal |
| 20 Year Tax Exempt Municipal Bond Yield*: | 4.08% |
| Long-Term Expected Rate of Return: | 4.25% |
| Discount Rate: | 4.09% |
| Salary Increases: | |
| Wage Inflation | 3% |
| Seniority/Merit | .1% - 5.7% |
| Mortality: | 2020 WRS Experience Mortality Table |

*Based on the Bond Buyer GO 20-Bond Municipal index.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The total OPEB liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

Long-Term Expected Return on Plan Assets - The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 6 - Wisconsin Retirement System Local Retirement Life Insurance Fund - Continued

Local OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2024

| Asset Class | Index | Target Allocation % | Long-Term Expected Geometric Real Rate of Return % |
|-----------------------------------|----------------------------|---------------------|--|
| US Intermediate Credit Bonds | Bloomberg US Intern Credit | 40 | 2.41 |
| US Mortgages | Bloomberg US MBS | 60 | 2.71 |
| Inflation | | | 2.3 |
| Long-term Expected Rate of Return | | | 4.25 |

Single Discount Rate - A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payments to the extent that the plan's fiduciary net position is projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.09 percent, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09 percent) or 1-percentage-point higher (5.09 percent) than the current rate:

| | 1% Decrease to Discount Rate (3.09%) | Current Discount Rate (4.09%) | 1% Increase to Discount Rate (5.09%) |
|--|--------------------------------------|-------------------------------|--------------------------------------|
| District's proportionate share of the net OPEB liability (asset) | \$ 3,959,046 | \$ 2,961,939 | \$ 2,193,578 |

Payables to the Pension Plan - The District reported a payable of zero for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2025.

NOTE 7 - Interfund Balance and Activity

Interfund receivable and payable balances on June 30, 2025, are as follows:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 7 - Interfund Balance and Activity - Continued

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-------------------------------------|---------------------|---------------|
| Long term capital improvement trust | General | \$ 2,329,959 |

The above balance resulted from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All amounts are due within one year. For the statement of net position, interfund balances which are owed within the governmental activities are netted and eliminated.

Interfund transfers at June 30, 2025 were as follows:

| <u>Transfer from</u> | <u>Transfer to</u> | <u>Amount</u> |
|----------------------|-------------------------------------|---------------|
| General | Long-term capital improvement trust | \$ 2,329,959 |
| Food service | General | \$ 266 |

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 - Post Employment Benefits Other Than Pensions

General Information about the Post Employment Benefits Other Than Pensions

Plan Description - The other post employment benefits (OPEB) other than pensions is a single-employer defined benefit OPEB plan. Benefit terms are established by employee handbooks and may be modified by the Board of Education. The plan is administered by the District and included in the District's financial statements.

Benefits Provided - Current benefits apply to administrators, teachers, and support staff who retired prior to 7/1/14. Eligible retirees receive grandfathered benefits that are no longer provided which are premium contributions towards health insurance for up to seven years as of the retirement date.

Administrators hired on or after July 1, 2014 and at least age 55 with 15 years of service in the District will receive \$60,000 deposited into a HRA account if they retire prior to age 65 and are salaried. If salaried administrators retire after the age 65, they will receive \$30,000 deposited into a HRA account.

Teachers, at-will salaried, and hourly employees hired prior to July 1, 2014 benefits range depending on the length of service and if the retiree retired prior to 65 or subsequent to age 65. If retired prior to age 65, they will receive \$30,000 to \$60,000 deposited into a HRA account with the service length ranging from 15 to 35 years. If retired after the age 65, they will receive \$15,000 to \$30,000 deposited into a HRA account with the service length ranging from 15 to 35 years of service.

Employees Covered - As of the June 30, 2021 measurement date, the following employees were covered by the benefit terms. The plan is closed to new entrants, with the exception of administrators.

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

| | |
|--|------------|
| Inactive employees or beneficiaries currently receiving benefits | 7 |
| Inactive employees entitled to but not yet receiving benefits | - |
| Active employees | <u>741</u> |
| Total | <u>748</u> |

Contributions - The Board of Education has the authority to establish the contribution requirements for the plan. The Board establishes contribution rates based on premiums and an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the unfunded accrued liability. For the year ended June 30, 2025, contribution rates for Plan members were \$-0- per participant per month and \$66-\$300 from the District, depending on the type of retiree plan. Plan members receiving benefits contributed \$-0- and the District contributed \$644,984 to the plan.

Actuarial Assumptions - The net OPEB healthcare liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|--|
| Actuarial Valuation Date: | June 30, 2023 |
| Measurement Date: | June 30, 2024 |
| Actuarial Cost Method: | Entry Age Normal |
| Amortization Period: | 20 years |
| Asset Valuation Method: | Fair Market Value |
| Discount Rate: | 4.25% |
| Salary Increases: | 3% |
| Mortality: | 2020 WRS Experience Tables |
| Medical Care Cost Trend: | 7% decreasing to 6.50%, then decreasing by .1% per year down to 4.5%, and level thereafter |

The actuarial valuation was based upon the data provided by the District and utilized the premium rate history of the District's medical plans as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2023. Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System experience from 2018 - 2020.

The OPEB liability for June 30, 2025 is based upon an update of the liability calculated from the June 30, 2023 actuarial valuation. There were no material changes in assumptions or benefit terms which occurred between the actuarial valuation date and the measurement date.

Discount Rate - A discount rate of 4.25% was used to measure the total OPEB healthcare liability. This discount rate was based on the expected rate of return on plan investments of 4.25%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB healthcare liability. The discount rate did incorporate a municipal bond rate.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
JUNE 30, 2025

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

Changes in the Net OPEB Healthcare Liability

| | Increase (Decrease) | | |
|--|---------------------------------------|---------------------------|-------------------------------------|
| | Total OPEB Healthcare Liability | Fiduciary Net Position | Net OPEB Healthcare Liability |
| | (a) | (b) | (a) - (b) |
| Beginning balance | \$ 7,697,783 | \$ 4,106,942 | \$ 3,590,841 |
| Changes for the year: | | | |
| Service cost | 370,647 | - | 370,647 |
| Interest | 308,412 | - | 308,412 |
| Differences between expected and actual experience | 291,260 | - | 291,260 |
| Changes of assumptions or other input | (32,464) | - | (32,464) |
| Contributions - employer | - | 644,984 | (644,984) |
| Net investment income | - | 180,230 | (180,230) |
| Benefit payments | (831,004) | (831,004) | - |
| Administrative expense | - | (18,000) | 18,000 |
| Net changes | <u>106,851</u> | <u>(23,790)</u> | <u>130,641</u> |
| Ending balance | <u>\$ 7,804,634</u> | <u>\$ 4,083,152</u> | <u>\$ 3,721,482</u> |

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Healthcare Cost Trend Rate -

The following presents the net OPEB healthcare liability calculated using the healthcare cost trend rate of 7 percent decreasing to 4.5 percent for all years, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6 percent decreasing to 3.5 percent for all years) or 1-percentage-point higher (8 percent decreasing to 5.5 percent for all years) than the current rate:

| | 1% Decrease to (6% decreasing to 3.5%) | Healthcare Cost Trend Rates (7% decreasing to 4.5%) | 1% Increase to (8% decreasing to 5.5%) |
|-------------------------------|--|--|--|
| Net OPEB healthcare liability | \$ 3,675,604 | \$ 3,721,482 | \$ 3,774,160 |

Sensitivity of the Net OPEB Healthcare Liability to Changes in the Discount Rate - The following presents the net OPEB healthcare liability calculated using the discount rate of 4.25 percent, as well as what the net OPEB healthcare liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.25 percent) or 1-percentage-point higher (5.25 percent) than the current rate:

| | 1% Decrease (3.25%) | Current Discount Rate (4.25%) | 1% Increase (5.25%) |
|-------------------------------|------------------------|----------------------------------|------------------------|
| Net OPEB healthcare liability | \$ 3,987,551 | \$ 3,721,482 | \$ 3,449,898 |

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

For the year ended June 30, 2025, the District recognized OPEB healthcare expense (revenue) of \$560,097.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB healthcare from the following sources:

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 8 - Post Employment Benefits Other Than Pensions - Continued

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 1,243,032 | \$ 279,882 |
| Changes in assumptions | 131,289 | 900,321 |
| Net differences between projected and actual earnings on pension plan investments | 66,400 | - |
| Employer contributions subsequent to the measurement date | 644,984 | - |
| Total | \$ 2,085,705 | \$ 1,180,203 |

\$644,984 reported as deferred outflows related to OPEB healthcare resulting from contributions subsequent to the measurement date will be recognized as a reduction on the net OPEB healthcare liability (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB healthcare will be recognized in expense (revenue) as follows:

| Year ending June 30 | Deferred Outflows and (Inflows) of Resources |
|------------------------|--|
| 2026 | \$ 24,931 |
| 2027 | 22,388 |
| 2028 | 15,807 |
| 2029 | (5,046) |
| Thereafter | 202,438 |

Payables to the OPEB Healthcare Plan - The District reported a payable of zero for the outstanding amount of contributions to the OPEB Healthcare plan required for the year ended June 30, 2025.

NOTE 9 - Fund Balance and Net Position

Portions of fund balances and net position are not available for current appropriation or expenditure as follows:

| <u>Governmental Fund</u> | <u>Purpose</u> | <u>Amount</u> |
|-------------------------------------|-------------------------|---------------|
| Nonspendable | | |
| General | Prepays | \$ 203,519 |
| Restricted | | |
| General | Common school fund | \$ 48,291 |
| Food service | DPI regulation | \$ 386,334 |
| Non-referendum debt service | Principal and interest | \$ 400,100 |
| Referendum debt service | Principal and interest | \$ 1,577,971 |
| Long-term capital improvement trust | DPI regulation | \$ 4,146,861 |
| Community service | Specific expenses | \$ 283,085 |
| Assigned | | |
| Special revenue trust | Donor specific expenses | \$ 598,012 |

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 9 - Fund Balance and Net Position - Continued

Governmental Activities

Restricted

| | | | |
|------------------|------------------------|----|-----------|
| Special revenue | DPI regulation | \$ | 669,419 |
| Debt service | Principal and interest | \$ | 1,978,071 |
| Capital projects | DPI regulation | \$ | 4,146,861 |
| Other activities | Common school fund | \$ | 48,291 |

The District has adopted a minimum fund balance policy with a goal of 15% of general fund expenditures to be maintained for working capital purposes.

NOTE 10 - Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health and accident claims; and natural disasters. For all risks of loss, the District's policy is to purchase commercial insurance, except for self-insured dental benefits as described in Note 13. Settled claims have not exceeded commercial coverage in any of the past three years and there has been no significant reduction in insurance coverage from coverage in the prior year.

NOTE 11 - Commitments and Contingencies

The District has a service agreement with Cooperative Education Service Agency #9 for services to be provided to the District in 2025-2026. Expected costs are \$132,367.

The District has a transportation agreement with estimated costs for the following school years:

| | |
|-----------|----------------------|
| 2025-2026 | \$ 3,054,100 |
| 2026-2027 | 3,405,875 |
| 2027-2028 | 3,473,993 |
| 2028-2029 | <u>3,543,472</u> |
| | <u>\$ 13,477,440</u> |

The District is aware some older buildings contain some level of asbestos in which they will incur removal costs upon remodeling, selling, or abandoning these buildings at some future date. However, at this point, the District does not feel they have enough information to reasonably estimate the fair value of the asset retirement obligation and have not recorded a liability.

From time to time, the District is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District's attorney that the likelihood is remote that any such claims or proceedings will have a material effect on the District's financial position or results of operations.

NOTE 12 - Limitation of School District Revenue

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

D.C. EVEREST AREA SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 JUNE 30, 2025

NOTE 12 - Limitation of School District Revenue - Continued

of the school board or by a referendum prior to August 12, 1993 and (b) a referendum on or after August 12, 1993.

NOTE 13 - Self-Funded Insurance

The District established a self-funded dental benefit plan for its employees. The plan administrators are responsible for the approval, processing, and payment of claims, after which they bill the District for reimbursement. The District is also responsible for an administrative fee. The plan reports on a fiscal year ending June 30, 2025.

Accounting and budgeting requirements for the plan are established by the Wisconsin Department of Public Instruction. Currently, the plan is accounted for in the general fund and other funds of the District.

The District has no stop-loss coverage for dental care coverage of the plan.

The District has reported a liability of \$196,658, which represents reported and unreported claims which were incurred on or before June 30, 2025, but were not paid by the District as of that date. Changes in the claims liability for the years ended June 30, 2025 and June 30, 2024 are as follows:

| | <u>Year Ended</u> <u>June 30, 2025</u> | <u>Year Ended</u> <u>June 30, 2024</u> |
|---------------------------------|---|---|
| Beginning liability balance | \$ 196,893 | \$ 56,000 |
| Claims and changes in estimates | 1,125,808 | 1,103,645 |
| Claim payments | <u>(1,125,820)</u> | <u>(962,740)</u> |
| Ending liability balance | <u>\$ 196,658</u> | <u>\$ 196,893</u> |

NOTE 14 - Change Within the Financial Reporting Entity

The long-term capital improvement trust fund changed from a nonmajor fund to a major fund. The other capital projects fund changed from a major fund to a nonmajor fund.

| | Reporting Units Affected by Adjustments to and Restatements of Beginning Balance | | |
|---------------------------------------|---|--|-----------------------|
| | Funds | | Nonmajor |
| | Other Capital Projects Fund | Long-Term Capital Improvement Trust | Governmental Funds |
| June 30, 2024, as previously reported | \$ 399 | \$ - | \$ 7,597,749 |
| Change from nonmajor to major | - | 3,596,110 | (3,596,110) |
| Change from major to nonmajor | <u>(399)</u> | <u>-</u> | <u>399</u> |
| June 30, 2024, as restated | <u>\$ -</u> | <u>\$ 3,596,110</u> | <u>\$ 4,002,038</u> |

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**REQUIRED
SUPPLEMENTARY INFORMATION**

D.C. EVEREST AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

| | ORIGINAL BUDGETED AMOUNTS | | | FINAL BUDGETED AMOUNTS | | | ACTUAL AMOUNTS | | | VARIANCE WITH |
|--|---------------------------|--------------------|----------------------|------------------------|--------------------|----------------------|----------------------|--------------------|----------------------|---------------------|
| | GENERAL | SPECIAL EDUCATION | TOTAL | GENERAL | SPECIAL EDUCATION | TOTAL | GENERAL | SPECIAL EDUCATION | TOTAL | FINAL BUDGET |
| | | | | | | | | | | POSITIVE (NEGATIVE) |
| REVENUES | | | | | | | | | | |
| Property taxes | \$ 13,008,900 | \$ - | \$ 13,008,900 | \$ 13,008,900 | \$ - | \$ 13,008,900 | \$ 13,011,274 | \$ - | \$ 13,011,274 | \$ 2,374 |
| Other local sources | 949,359 | - | 949,359 | 993,218 | - | 993,218 | 1,294,504 | - | 1,294,504 | 301,286 |
| Interdistrict sources | 3,748,573 | 27,628 | 3,776,201 | 3,748,573 | 27,628 | 3,776,201 | 3,776,475 | 52,236 | 3,828,711 | 52,510 |
| Intermediate sources | - | 46,586 | 46,586 | 2,900 | 46,586 | 49,486 | 2,900 | 77,961 | 80,861 | 31,375 |
| State sources | 60,142,326 | 3,840,383 | 63,982,709 | 60,614,699 | 3,840,383 | 64,455,082 | 60,569,842 | 3,596,033 | 64,165,875 | (289,207) |
| Federal sources | 1,787,663 | 1,983,982 | 3,771,645 | 1,828,949 | 2,012,424 | 3,841,373 | 1,696,001 | 1,752,447 | 3,448,448 | (392,925) |
| Other sources | 146,706 | - | 146,706 | 146,706 | - | 146,706 | 171,863 | 3,805 | 175,668 | 28,962 |
| TOTAL REVENUES | 79,783,527 | 5,898,579 | 85,682,106 | 80,343,945 | 5,927,021 | 86,270,966 | 80,522,859 | 5,482,482 | 86,005,341 | (265,625) |
| EXPENDITURES | | | | | | | | | | |
| Current | | | | | | | | | | |
| Instruction | | | | | | | | | | |
| Regular instruction | 31,722,715 | - | 31,722,715 | 31,772,891 | - | 31,772,891 | 30,549,855 | - | 30,549,855 | 1,223,036 |
| Vocational instruction | 2,225,192 | - | 2,225,192 | 2,228,470 | - | 2,228,470 | 2,189,837 | - | 2,189,837 | 38,633 |
| Special instruction | - | 10,347,007 | 10,347,007 | - | 10,344,630 | 10,344,630 | - | 9,914,895 | 9,914,895 | 429,735 |
| Other instruction | 4,360,195 | - | 4,360,195 | 4,329,445 | - | 4,329,445 | 4,217,216 | - | 4,217,216 | 112,229 |
| Total instruction | 38,308,102 | 10,347,007 | 48,655,109 | 38,330,806 | 10,344,630 | 48,675,436 | 36,956,908 | 9,914,895 | 46,871,803 | 1,803,633 |
| Support services | | | | | | | | | | |
| Pupil services | 3,804,665 | 1,918,710 | 5,723,375 | 3,807,598 | 1,925,317 | 5,732,915 | 3,614,196 | 1,806,125 | 5,420,321 | 312,594 |
| Instructional staff services | 4,010,734 | 648,383 | 4,659,117 | 4,123,047 | 605,684 | 4,728,731 | 4,010,153 | 511,405 | 4,521,558 | 207,173 |
| General administration services | 814,325 | - | 814,325 | 809,725 | - | 809,725 | 683,223 | - | 683,223 | 126,502 |
| Building administration services | 3,519,300 | - | 3,519,300 | 3,514,204 | - | 3,514,204 | 3,505,300 | - | 3,505,300 | 8,904 |
| Business services | 10,877,170 | 744,565 | 11,621,735 | 10,843,022 | 742,135 | 11,585,157 | 10,524,975 | 670,422 | 11,195,397 | 389,760 |
| Central services | 1,078,325 | 20,950 | 1,099,275 | 1,065,391 | 21,600 | 1,086,991 | 908,066 | 17,579 | 925,645 | 161,346 |
| Insurance | 713,063 | - | 713,063 | 713,063 | - | 713,063 | 668,059 | - | 668,059 | 45,004 |
| Other support services | 1,962,368 | - | 1,962,368 | 1,991,314 | - | 1,991,314 | 1,931,746 | - | 1,931,746 | 59,568 |
| Total support services | 26,779,950 | 3,332,608 | 30,112,558 | 26,867,364 | 3,294,736 | 30,162,100 | 25,845,718 | 3,005,531 | 28,851,249 | 1,310,851 |
| Non-program transactions | 4,672,296 | 441,000 | 5,113,296 | 5,265,901 | 518,085 | 5,783,986 | 5,201,645 | 341,224 | 5,542,869 | 241,117 |
| Debt service | | | | | | | | | | |
| Principal | 2,369,068 | - | 2,369,068 | 2,360,681 | - | 2,360,681 | 2,316,099 | - | 2,316,099 | 44,582 |
| Interest | 4,105 | - | 4,105 | 4,105 | - | 4,105 | 42,843 | - | 42,843 | (38,738) |
| Other | 1,500 | - | 1,500 | 1,500 | - | 1,500 | 950 | - | 950 | 550 |
| Total debt service | 2,374,673 | - | 2,374,673 | 2,366,286 | - | 2,366,286 | 2,359,892 | - | 2,359,892 | 6,394 |
| Capital outlay | 726,470 | - | 726,470 | 903,416 | - | 903,416 | 1,405,154 | - | 1,405,154 | (501,738) |
| TOTAL EXPENDITURES | 72,861,491 | 14,120,615 | 86,982,106 | 73,733,773 | 14,157,451 | 87,891,224 | 71,769,317 | 13,261,650 | 85,030,967 | 2,860,257 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 6,922,036 | (8,222,036) | (1,300,000) | 6,610,172 | (8,230,430) | (1,620,258) | 8,753,542 | (7,779,168) | 974,374 | 2,594,632 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | |
| Transfer (to) / from other funds | (8,222,036) | 8,222,036 | - | (10,567,839) | 8,230,430 | (2,337,409) | (10,109,393) | 7,779,168 | (2,330,225) | 7,184 |
| Sale of capital assets | 1,300,000 | - | 1,300,000 | 1,300,000 | - | 1,300,000 | 1,355,851 | - | 1,355,851 | 55,851 |
| TOTAL OTHER FINANCING SOURCES (USES) | (6,922,036) | 8,222,036 | 1,300,000 | (9,267,839) | 8,230,430 | (1,037,409) | (8,753,542) | 7,779,168 | (974,374) | 63,035 |
| NET CHANGE IN FUND BALANCE | - | - | - | (2,657,667) | - | (2,657,667) | - | - | - | 2,657,667 |
| FUND BALANCE - BEGINNING OF YEAR | 20,431,261 | - | 20,431,261 | 20,431,261 | - | 20,431,261 | 20,431,261 | - | 20,431,261 | - |
| FUND BALANCE - END OF YEAR | \$ 20,431,261 | \$ - | \$ 20,431,261 | \$ 17,773,594 | \$ - | \$ 17,773,594 | \$ 20,431,261 | \$ - | \$ 20,431,261 | \$ 2,657,667 |

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2025

NOTE 1 - Budgetary Information - Budgets are adopted each fiscal year for all funds in accordance with Section 65.90 of the Wisconsin Statutes, using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction. The legally adopted budget and budgetary expenditure control is exercised at the function level. Reported budget amounts are as originally adopted or as amended by a Board of Education resolution.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Based upon requests from District staff, the District Administration recommends budget proposals to the Board of Education.
2. The Board of Education prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
3. A public notice is published containing a summary of the budget and identifying the time and place where a public hearing will be held on the proposed budget.
4. Pursuant to the budget hearing, the Board of Education may make alterations to the proposed budget.
5. After the Board of Education (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a 2/3 vote of the entire Board of Education.
6. Appropriations lapse at year end unless authorized as a carryover by the Board of Education. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance.
7. Encumbrance accounting is not used.
8. Budgets are adopted on a basis consistent with generally accepted accounting principles.

NOTE 2 - Excess of Actual Expenditure Over Budget - The following expenditure classifications were in excess of \$1,000 over budget.

| | | |
|---------------------------|----------------|-----------|
| General/Special Education | Interest | \$ 38,738 |
| General/Special Education | Capital outlay | 501,738 |

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES
YEAR ENDED JUNE 30, 2025

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

| Pension Plan Fiscal Year | Proportion of | Proportionate | Covered | Proportionate Share | Plan Fiduciary Net |
|-----------------------------|--|--|--------------|--|--|
| | the Net Pension Liability (Asset) | Share of the Net Pension Liability (Asset) | Payroll | of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | Position as a Percentage of the Total Pension Liability (Asset) |
| 2024 | 0.21935270% | \$ 3,604,327 | \$44,850,611 | 8.04% | 98.79% |
| 2023 | 0.23028885% | 3,423,948 | 42,579,083 | 8.04% | 98.85% |
| 2022 | 0.24148798% | 12,793,317 | 41,665,945 | 30.70% | 95.72% |
| 2021 | 0.24669817% | (19,884,326) | 42,025,329 | -47.32% | 106.02% |
| 2020 | 0.24714664% | (15,429,707) | 41,992,788 | -36.74% | 105.26% |
| 2019 | 0.24529535% | (7,909,441) | 39,227,989 | -20.16% | 102.96% |
| 2018 | 0.24584725% | 8,746,474 | 37,596,290 | 23.26% | 96.45% |
| 2017 | 0.24755213% | (7,350,116) | 36,582,096 | -20.09% | 102.93% |
| 2016 | 0.24666233% | 2,033,087 | 35,668,105 | 5.70% | 99.12% |
| 2015 | 0.24736995% | 4,019,714 | 35,465,311 | 11.33% | 98.20% |

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

| District Fiscal Year End | Contractually | Contractually | Contribution | Covered Payroll | Contributions as a |
|-----------------------------|---------------------------|---------------------------|------------------------|-----------------|----------------------------------|
| | Required Contributions | Required Contributions | Deficiency (Excess) | | Percentage of Covered Payroll |
| 2025 | \$ 3,172,147 | \$ (3,172,147) | \$ - | \$ 45,802,994 | 6.93% |
| 2024 | 3,003,854 | (3,003,854) | - | 43,843,017 | 6.85% |
| 2023 | 2,856,124 | (2,856,124) | - | 42,958,827 | 6.65% |
| 2022 | 2,781,411 | (2,781,411) | - | 42,025,329 | 6.62% |
| 2021 | 2,834,513 | (2,834,513) | - | 41,992,788 | 6.75% |
| 2020 | 2,569,444 | (2,569,444) | - | 39,227,989 | 6.55% |
| 2019 | 2,518,951 | (2,518,951) | - | 37,596,290 | 6.70% |
| 2018 | 2,487,690 | (2,487,690) | - | 36,582,096 | 6.80% |
| 2017 | 2,353,922 | (2,353,922) | - | 35,668,105 | 6.60% |
| 2016 | 2,411,641 | (2,411,641) | - | 35,465,311 | 6.80% |

* The amounts presented for each fiscal year were determined as of the calendar year end which occurred within the fiscal year.

Notes to Required Supplementary Information for the Year Ended June 30, 2025

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

Change of assumptions - Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year end December 31, 2021, including the following:

- * Lowering the long-term expected rate of return from 7% to 6.8%
- * Lowering the discount rate from 7% to 6.8%
- * Lowering the price inflation rate from 2.5% to 2.4%
- * Lowering the post-retirement adjustments from 1.9% to 1.7%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- * Lowering the long-term expected rate of return from 7.2% to 7%
- * Lowering the discount rate from 7.2% to 7%
- * Lowering the wage inflation rate from 3.2% to 3%
- * Lowering the price inflation rate from 2.7% to 2.5%
- * Lowering the post-retirement adjustments from 2.1% to 1.9%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2025

Notes to Required Supplementary Information for the Year Ended June 30, 2025

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

| | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|-------------------------------------|---|---|---|---|---|
| Valuation Date: | December 31, 2022 | December 31, 2021 | December 31, 2020 | December 31, 2019 | December 31, 2018 |
| Actuarial Cost Method: | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age |
| Amortization Method: | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period |
| Amortization Period: | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS |
| Asset Valuation Method: | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) |
| Actuarial Assumptions | | | | | |
| Net Investment Rate of Return: | 5.4% | 5.4% | 5.4% | 5.4% | 5.5% |
| Weighted based on assumed rate for: | | | | | |
| Pre-retirement: | 6.8% | 7.0% | 7.0% | 7.0% | 7.2% |
| Post-retirement: | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Salary Increases | | | | | |
| Wage Inflation: | 3.0% | 3.0% | 3.0% | 3.0% | 3.2% |
| Seniority/Merit: | 0.1% - 5.7% | 0.1% - 5.6% | 0.1% - 5.6% | 0.1% - 5.6% | 0.1% - 5.6% |
| Post Retirement Benefit Adjustments | 1.7% | 1.9% | 1.9% | 1.9% | 2.1% |
| Retirement Age: | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014. |
| Mortality: | 2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010 | 2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010 | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). |

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM PENSION SCHEDULES - Continued
YEAR ENDED JUNE 30, 2025

Notes to Required Supplementary Information for the Year Ended June 30, 2025 - Continued

SIGNIFICANT METHODS AND ASSUMPTIONS USED IN CALCULATING WISCONSIN RETIREMENT SYSTEM ACTUARIALLY DETERMINED CONTRIBUTIONS:

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|-------------------------------------|---|---|---|--|--|
| Valuation Date: | December 31, 2017 | December 31, 2016 | December 31, 2015 | December 31, 2014 | December 31, 2013 |
| Actuarial Cost Method: | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age |
| Amortization Method: | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period |
| Amortization Period: | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS |
| Asset Valuation Method: | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) |
| Actuarial Assumptions | | | | | |
| Net Investment Rate of Return: | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% |
| Weighted based on assumed rate for: | | | | | |
| Pre-retirement: | 7.2% | 7.2% | 7.2% | 7.2% | 7.2% |
| Post-retirement: | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Salary Increases | | | | | |
| Wage Inflation: | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% |
| Seniority/Merit: | 0.1% - 5.6% | 0.1% - 5.6% | 0.1% - 5.6% | 0.1% - 5.6% | 0.1% - 5.6% |
| Post Retirement Benefit Adjustments | 2.1% | 2.1% | 2.1% | 2.1% | 2.1% |
| Retirement Age: | Experience-based table of rates that are specific to the type of eligibilty condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012- 2014. | Experience-based table of rates that are specific to the type of eligibilty condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012- 2014. | Experience-based table of rates that are specific to the type of eligibilty condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012- 2014. | Experience-based table of rates that are specific to the type of eligibilty condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009- 2011. | Experience-based table of rates that are specific to the type of eligibilty condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009- 2011. |
| Mortality: | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality. | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality. |

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

D.C. EVEREST AREA SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED JUNE 30, 2025

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Fiscal Years *

| OPEB Plan | Proportion of the Net OPEB Liability (Asset) | Proportionate Share of the Net OPEB Liability (Asset) | Covered Payroll | Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) |
|-----------|--|---|-----------------|--|---|
| 2024 | 0.75709200% | \$ 2,961,939 | \$41,598,000 | 7.12% | 37.20% |
| 2023 | 0.75979500% | 3,495,554 | 39,966,000 | 8.75% | 33.90% |
| 2022 | 0.76014900% | 2,896,036 | 40,322,000 | 7.18% | 38.81% |
| 2021 | 0.73193800% | 4,326,024 | 40,118,000 | 10.78% | 29.57% |
| 2020 | 0.71665700% | 3,942,131 | 38,400,000 | 10.27% | 31.36% |
| 2019 | 0.71368800% | 3,039,023 | 38,076,000 | 7.98% | 37.58% |
| 2018 | 0.70300300% | 1,813,985 | 36,844,000 | 4.92% | 48.69% |
| 2017 | 0.67954400% | 2,044,463 | 28,576,769 | 7.15% | 44.81% |

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years *

| District Fiscal Year | Contractually Required Contributions | Contractually Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|----------------------|--------------------------------------|--------------------------------------|----------------------------------|-----------------|--|
| 2025 | \$ 16,317 | \$ (16,317) | \$ - | \$ 41,852,000 | 0.04% |
| 2024 | 15,673 | (15,673) | - | 40,021,000 | 0.04% |
| 2023 | 15,643 | (15,643) | - | 40,169,000 | 0.04% |
| 2022 | 16,681 | (16,681) | - | 40,118,000 | 0.04% |
| 2021 | 14,290 | (14,290) | - | 38,400,000 | 0.04% |
| 2020 | 12,901 | (12,901) | - | 38,076,000 | 0.03% |
| 2019 | 13,544 | (13,544) | - | 36,844,000 | 0.04% |
| 2018 | 12,904 | (12,904) | - | 28,576,769 | 0.05% |

* The amounts presented for each fiscal year were determined as of the calendar year end which occurred within the fiscal year.

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the proceeding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2025

Changes of benefit terms - there were no recent changes in benefit terms.

Changes of assumptions - in addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- * Lowering the price inflation rate from 2.5% to 2.4%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- * Lowering the long-term expected rate of return from 5% to 4.25%
- * Lowering the wage inflation rate from 3.2% to 3%
- * Lowering the price inflation rate from 2.7% to 2.5%
- * Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality table.

D.C. EVEREST AREA SCHOOL DISTRICT
OPEB HEALTHCARE DEFINED BENEFIT PLAN SCHEDULES
YEAR ENDED JUNE 30, 2025

SCHEDULE OF CHANGES IN THE NET OPEB HEALTHCARE LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

| | <u>2025</u> | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Healthcare Liability | | | | | | | | |
| Service cost | \$ 370,647 | \$ 388,696 | \$ 472,015 | \$ 528,765 | \$ 500,913 | \$ 600,917 | \$ 547,618 | \$ 518,700 |
| Interest | 308,412 | 308,825 | 186,482 | 172,619 | 197,208 | 235,703 | 242,459 | 240,570 |
| Differences between expected and actual experience | 291,260 | (148,968) | 259,518 | 934,377 | - | (303,085) | 310,890 | (9,407) |
| Changes of assumptions or other input | (32,464) | 78,533 | (466,603) | 35,354 | 72,469 | (1,041,225) | - | - |
| Benefit payments | <u>(831,004)</u> | <u>(911,173)</u> | <u>(1,043,283)</u> | <u>(1,009,909)</u> | <u>(991,837)</u> | <u>(972,383)</u> | <u>(964,793)</u> | <u>(752,556)</u> |
| Net Changes in Total OPEB Healthcare Liability | 106,851 | (284,087) | (591,871) | 661,206 | (221,247) | (1,480,073) | 136,174 | (2,693) |
| Total OPEB Healthcare Liability - Beginning | <u>7,697,783</u> | <u>7,981,870</u> | <u>8,573,741</u> | <u>7,912,535</u> | <u>8,133,782</u> | <u>9,613,855</u> | <u>9,477,681</u> | <u>9,480,374</u> |
| Total OPEB Healthcare Liability - Ending (a) | \$ 7,804,634 | \$ 7,697,783 | \$ 7,981,870 | \$ 8,573,741 | \$ 7,912,535 | \$ 8,133,782 | \$ 9,613,855 | \$ 9,477,681 |
| Plan Fiduciary Net Position | | | | | | | | |
| Contributions - employer | \$ 644,984 | \$ 740,968 | \$ 745,801 | \$ 736,097 | \$ 729,245 | \$ 729,900 | \$ 850,781 | \$ 828,676 |
| Contributions - employee | - | - | - | - | - | - | 68,658 | 120,785 |
| Net investment income | 180,230 | 60,990 | 63,851 | 88,496 | 99,137 | 96,978 | 94,243 | (44,272) |
| Benefit payments | <u>(831,004)</u> | <u>(911,173)</u> | <u>(1,043,283)</u> | <u>(1,009,909)</u> | <u>(991,837)</u> | <u>(972,383)</u> | <u>(964,793)</u> | <u>(752,556)</u> |
| Administrative expense | (18,000) | - | - | - | - | - | - | - |
| Net Changes in Plan Fiduciary Net Position | (23,790) | (109,215) | (233,631) | (185,316) | (163,455) | (145,505) | 48,889 | 152,633 |
| Plan Fiduciary Net Position - Beginning | <u>4,106,942</u> | <u>4,216,157</u> | <u>4,449,788</u> | <u>4,635,104</u> | <u>4,798,559</u> | <u>4,944,064</u> | <u>4,895,175</u> | <u>4,742,542</u> |
| Plan Fiduciary Net Position - Ending (b) | \$ 4,083,152 | \$ 4,106,942 | \$ 4,216,157 | \$ 4,449,788 | \$ 4,635,104 | \$ 4,798,559 | \$ 4,944,064 | \$ 4,895,175 |
| Net OPEB Healthcare Liability - Ending (a) - (b) | \$ 3,721,482 | \$ 3,590,841 | \$ 3,765,713 | \$ 4,123,953 | \$ 3,277,431 | \$ 3,335,223 | \$ 4,669,791 | \$ 4,582,506 |
| Plan fiduciary net position as a percentage of the total OPEB Healthcare Liability | 52.32% | 53.35% | 52.82% | 51.90% | 58.58% | 59.00% | 51.43% | 51.65% |
| Covered payroll | \$41,629,177 | \$41,629,177 | \$39,707,670 | \$39,707,670 | \$39,061,710 | \$39,061,710 | \$27,924,743 | \$ 28,347,731 |
| Net OPEB Healthcare Liability as a percentage of covered payroll | 8.94% | 8.63% | 9.48% | 10.39% | 8.39% | 8.54% | 16.72% | 16.17% |

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

| | <u>2025</u> | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Actuarially determined contributions | \$ 644,984 | \$ 740,968 | \$ 740,968 | \$ 736,097 | \$ 736,097 | \$ 709,992 | \$ 709,992 | \$ 803,542 |
| Contributions in relation to the actuarially determined contributions | <u>(644,984)</u> | <u>(740,968)</u> | <u>(745,801)</u> | <u>(736,097)</u> | <u>(729,245)</u> | <u>(729,900)</u> | <u>(850,781)</u> | <u>(828,676)</u> |
| Contribution deficiency (excess) | \$ - | \$ - | \$ (4,833) | \$ - | \$ 6,852 | \$ (19,908) | \$ (140,789) | \$ (25,134) |
| Covered payroll | \$41,629,177 | \$41,629,177 | \$39,707,670 | \$39,707,670 | \$39,061,710 | \$39,061,710 | \$27,924,743 | \$ 28,347,731 |
| Contributions as a percentage of covered payroll | 1.55% | -1.78% | 1.88% | 1.85% | 1.87% | 1.87% | 3.05% | 2.92% |
| Actuarial valuation date | 6/30/2023 | 6/30/2023 | 6/30/2021 | 6/30/2021 | 6/30/2019 | 6/30/2019 | 6/30/2018 | 6/30/2017 |
| Measurement date | 6/30/2024 | 6/30/2023 | 6/30/2022 | 6/30/2021 | 6/30/2020 | 6/30/2019 | 6/30/2018 | 6/30/2017 |

The District implemented the Government Accounting Standards Board Statement No. 75 for the year ended June 30, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the preceding years.

Notes to Required Supplementary Information for the Year Ended June 30, 2025

Methods and assumptions used to determine actuarial calculations - entry age normal cost, level percent amortization, fair market value asset valuation, 4.25% discount rate, 3% salary increases, 2020 WRS Experience Tables.

Changes of benefit terms - there were no changes of benefit terms.

Changes of assumptions - there were no changes in the assumptions.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

SUPPLEMENTARY INFORMATION

D.C. EVEREST AREA SCHOOL DISTRICT

COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

| | 21 | 50 | 80 | 38 | 39 | 49 | TOTAL NONMAJOR GOVERNMENTAL FUNDS |
|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------------|--|
| | SPECIAL REVENUE FUNDS | | | DEBT SERVICE FUNDS | | OTHER CAPITAL PROJECTS FUND | |
| | TRUST | FOOD SERVICE | COMMUNITY SERVICE | NON-REFERENDUM | REFERENDUM APPROVED | | |
| ASSETS | | | | | | | |
| Cash and investments | \$ 603,085 | \$ 496,072 | \$ 177,208 | \$ 400,100 | \$ 1,577,971 | \$ - | \$ 3,254,436 |
| Receivables | | | | | | | |
| Accounts | - | 1,308 | 291,704 | - | - | - | 293,012 |
| Due from other governments | - | 75,929 | - | - | - | - | 75,929 |
| TOTAL ASSETS | <u>603,085</u> | <u>573,309</u> | <u>468,912</u> | <u>400,100</u> | <u>1,577,971</u> | <u>-</u> | <u>3,623,377</u> |
| LIABILITIES | | | | | | | |
| Accounts payable | 1,498 | 44,102 | 36,264 | - | - | - | 81,864 |
| Accrued payroll liabilities | 3,575 | 19,594 | 58,174 | - | - | - | 81,343 |
| Unearned revenue | - | 123,279 | 91,389 | - | - | - | 214,668 |
| TOTAL LIABILITIES | <u>5,073</u> | <u>186,975</u> | <u>185,827</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>377,875</u> |
| FUND BALANCES | | | | | | | |
| Restricted | - | 386,334 | 283,085 | 400,100 | 1,577,971 | - | 2,647,490 |
| Assigned | 598,012 | - | - | - | - | - | 598,012 |
| TOTAL FUND BALANCES | <u>598,012</u> | <u>386,334</u> | <u>283,085</u> | <u>400,100</u> | <u>1,577,971</u> | <u>-</u> | <u>3,245,502</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 603,085</u> | <u>\$ 573,309</u> | <u>\$ 468,912</u> | <u>\$ 400,100</u> | <u>\$ 1,577,971</u> | <u>\$ -</u> | <u>\$ 3,623,377</u> |

D.C. EVEREST AREA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

| | 21 | 50 | 80 | 38 | 39 | 46 | 49 | TOTAL NONMAJOR GOVERNMENTAL FUNDS |
|--|-----------------------|-------------------|----------------------|--------------------|------------------------|--|--------------------------------|--|
| | SPECIAL REVENUE FUNDS | | | DEBT SERVICE FUNDS | | LONG-TERM CAPITAL IMPROVEMENT TRUST | OTHER CAPITAL PROJECTS FUND | |
| | TRUST | FOOD SERVICE | COMMUNITY SERVICE | NON-REFERENDUM | REFERENDUM APPROVED | | | |
| REVENUES | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ 450,000 | \$ 2,035,750 | \$ 10,476,894 | \$ - | \$ - | \$ 12,962,644 |
| Other local sources | 1,382,207 | 1,517,822 | 2,295,625 | - | 146,982 | - | 1,691,261 | 7,033,897 |
| Intermediate sources | - | - | 34,878 | - | - | - | - | 34,878 |
| State sources | - | 79,700 | - | - | - | - | - | 79,700 |
| Federal sources | - | 1,987,813 | - | - | - | - | - | 1,987,813 |
| Other sources | - | 39,489 | 58,087 | - | - | - | - | 97,576 |
| TOTAL REVENUES | 1,382,207 | 3,624,824 | 2,838,590 | 2,035,750 | 10,623,876 | - | 1,691,261 | 22,196,508 |
| EXPENDITURES | | | | | | | | |
| Current | | | | | | | | |
| Instruction | | | | | | | | |
| Regular instruction | 961,840 | - | - | - | - | - | - | 961,840 |
| Other instruction | 259,692 | - | - | - | - | - | - | 259,692 |
| Total instruction | 1,221,532 | - | - | - | - | - | - | 1,221,532 |
| Support service | | | | | | | | |
| Pupil services | 28,664 | - | - | - | - | - | - | 28,664 |
| General administration services | - | - | - | - | - | - | 12,120 | 12,120 |
| Business services | 75,107 | 3,690,716 | 468,508 | - | - | - | 1,451,139 | 5,685,470 |
| Central services | - | - | 232 | - | - | - | - | 232 |
| Other support services | - | - | - | - | - | - | 95,952 | 95,952 |
| Community services | - | - | 2,136,485 | - | - | - | 48,679 | 2,185,164 |
| Total support services | 103,771 | 3,690,716 | 2,605,225 | - | - | - | 1,607,890 | 8,007,602 |
| Non-program transactions | 2,214 | 10,994 | 2,773 | - | - | - | - | 15,981 |
| Debt service | | | | | | | | |
| Principal | - | - | - | 1,310,000 | 2,890,000 | - | - | 4,200,000 |
| Interest | - | - | - | 758,500 | 1,504,782 | - | - | 2,263,282 |
| Other | - | - | - | - | 16,119 | - | - | 16,119 |
| Total debt service | - | - | - | 2,068,500 | 4,410,901 | - | - | 6,479,401 |
| Capital outlay | 373,255 | 525,872 | 23,252 | - | - | - | 83,770 | 1,006,149 |
| TOTAL EXPENDITURES | 1,700,772 | 4,227,582 | 2,631,250 | 2,068,500 | 4,410,901 | - | 1,691,660 | 16,730,665 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (318,565) | (602,758) | 207,340 | (32,750) | 6,212,975 | - | (399) | 5,465,843 |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfer from other funds | - | 266 | - | - | - | - | - | 266 |
| Payment to debt escrow agent | - | - | - | - | (6,222,645) | - | - | (6,222,645) |
| TOTAL OTHER FINANCING SOURCES | - | 266 | - | - | (6,222,645) | - | - | (6,222,379) |
| NET CHANGE IN FUND BALANCE | (318,565) | (602,492) | 207,340 | (32,750) | (9,670) | - | (399) | (756,536) |
| FUND BALANCE - BEGINNING OF YEAR, AS PREVIOUSLY REPORTED | 916,577 | 988,826 | 75,745 | 432,850 | 1,587,641 | 3,596,110 | - | 7,597,749 |
| CHANGE WITHIN THE FINANCIAL REPORTING ENTITY | - | - | - | - | - | (3,596,110) | 399 | (3,595,711) |
| FUND BALANCE - BEGINNING OF YEAR, AS RESTATED | 916,577 | 988,826 | 75,745 | 432,850 | 1,587,641 | - | 399 | 4,002,038 |
| FUND BALANCES - END OF YEAR | \$ 598,012 | \$ 386,334 | \$ 283,085 | \$ 400,100 | \$ 1,577,971 | \$ - | \$ - | \$ 3,245,502 |

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
YEAR ENDED JUNE 30, 2025

| OPERATING ACTIVITY | WUFAR OBJECT CODE | COST |
|--------------------------|-------------------|-------------|
| Employee salary | 100 | \$ - |
| Employee benefits | 200 | - |
| Purchased services | 300 | - |
| Non-capital objects | 400 | - |
| Capital objects | 500 | - |
| Lease payments | 600 | - |
| Insurance and judgements | 700 | - |
| Special education costs | 800 | - |
| Other objects | 900 | - |
| Total | | <u>\$ -</u> |

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

| Awarding Agency Pass-Through Agency Award Description | PASS-THROUGH ENTITY IDENTIFYING NUMBER | ASSISTANCE LISTING NUMBER | PROGRAM OR AWARD AMOUNT | ACCRUED RECEIVABLE (UNEARNED REVENUE) JULY 1, 2024 | REVENUES GRANTOR REIMBURSE- MENTS | EXPENDITURES | ACCRUED RECEIVABLE (UNEARNED REVENUE) JUNE 30, 2025 | SUBRECIPIENT PASS-THROUGH EXPENDITURES |
|--|--|---------------------------------|-------------------------------|--|--|---------------------|---|--|
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | | | |
| Wisconsin Department of Public Instruction | | | | | | | | |
| <u>Child Nutrition Cluster</u> | | | | | | | | |
| School Breakfast Program July 1, 2024 - June 30, 2025 | 2025-374970-DPI-SB-546 | 10.553 | N/A | \$ - | \$ 280,623 | \$ 280,623 | \$ - | \$ - |
| Food Distribution July 1, 2024 - June 30, 2025 | None | 10.555 | N/A | - | 301,754 | 301,754 | - | - |
| National School Lunch Program July 1, 2024 - June 30, 2025 | 2025-374970-DPI-NSL-547 | 10.555 | N/A | - | 1,198,984 | 1,198,984 | - | - |
| Summer Food Service Program for Children July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-SFSP-586 2025-374970-DPI-SFSP-586 | 10.559 | N/A N/A | 93,522 - | 93,522 96,973 | - 172,902 | - 75,929 | - - |
| Total Child Nutrition Cluster | | | | 93,522 | 1,971,856 | 1,954,263 | 75,929 | - |
| Child & Adult Care Food Program July 1, 2024 - June 30, 2025 | 2025-374970-DPI-AR-551 | 10.558 | N/A | - | 33,550 | 33,550 | - | - |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | | 93,522 | 2,005,406 | 1,987,813 | 75,929 | - |
| U.S. DEPARTMENT OF EDUCATION | | | | | | | | |
| Wisconsin Department of Public Instruction | | | | | | | | |
| <u>Special Education Cluster</u> | | | | | | | | |
| Special Education - Grants to States (IDEA ES3 IEP) July 1, 2023 - June 30, 2024 | 2024-374970-DPI-ES3-342 | 84.027A | N/A | 5,612 | 5,612 | - | - | - |
| Special Education - Grants to States (IDEA Part B) July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-FLOW-341 2025-374970-DPI-FLOW-341 | 84.027A | N/A | 864,697 1,377,728 | 864,697 729,454 | - 1,144,774 | - 415,320 | - - |
| Special Education - Preschool Grants (IDEA Part B) July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-PRESCH-347 2025-374970-DPI-PRESCH-347 | 84.173A | N/A | 24,031 66,081 | 24,031 24,475 | - 35,339 | - 10,864 | - - |
| Total Special Education Cluster | | | | 894,340 | 1,648,269 | 1,180,113 | 426,184 | - |
| Title IA - Grants to Local Educational Agencies July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-TI-A-141 2025-374970-DPI-TI-A-141 | 84.010A | N/A | 149,226 611,433 | 149,226 463,369 | - 704,497 | - 241,128 | - - |
| Title IV-A - Student Support and Academic Enrichment July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-TIVA-381 2025-374970-DPI-TIV-A-381 | 84.424A | N/A | 23,775 56,635 | 23,775 33,271 | - 36,372 | - 3,101 | - - |
| Title IV - 21st Century Learners July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-TIVB-367 2025-374970-DPI-TIVB-367 | 84.287 | N/A | 24,153 100,000 | 24,153 78,650 | - 113,595 | - 34,945 | - - |
| Bipartisan Safer Communities Act (BSCA) February 1, 2024 - September 30, 2026 | 2025-374970-DPI-SCG-394 | 84.424F | N/A | - | 132,521 | 155,385 | 22,864 | - |
| Title III-A - English Language Acquisition Grants July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-TIII-391 2025-374970-DPI-TIII-A-391 | 84.365A | N/A | 20,274 88,438 | 20,274 26,211 | - 46,744 | - 20,533 | - - |
| Carl Perkins Act Formula Allocation Grant (Carl Perkins) July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-CTE-400 2025-374970-DPI-CTE-400 | 84.048 | N/A | 22,398 46,634 | 22,398 32,918 | - 34,893 | - 1,975 | - - |
| Title II-A - Teacher/Principal Training July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | 2024-374970-DPI-TIIA-365 2025-374970-DPI-TII-A-365 | 84.367A | N/A | 47,129 154,509 | 47,129 127,229 | - 145,016 | - 17,787 | - - |
| COVID 19 - Homeless Children and Youth Part 2 April 23, 2021 - September 30, 2024 April 23, 2021 - September 30, 2024 | 2024-374970-DPI-ARPHCYI-168 2025-374970-DPI-ARPHCYI-168 | 84.425W | N/A | 4,564 62,425 | 4,564 36,024 | - 36,024 | - - | - - |
| COVID 19 - Homeless Children and Youth Part 2 April 23, 2021 - September 30, 2024 April 23, 2021 - September 30, 2024 | 2024-374970-DPI-ARPHCYI-168 2025-374970-DPI-ARPHCYI-168 | 84.425W | N/A | 24,130 27,432 | 24,130 3,127 | - 3,127 | - - | - - |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | | 1,209,989 | 2,897,238 | 2,455,766 | 768,517 | - |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | | |
| Cooperative Educational Service Agency #9 | | | | | | | | |
| Public Health Emergency Response July 1, 2024 - June 30, 2025 | None | 93.354 | 46,482 | - | 2,900 | 2,900 | - | - |
| Total Cooperative Educational Service Agency | | | | - | 2,900 | 2,900 | - | - |
| Wisconsin Department of Health Services | | | | | | | | |
| <u>Medicaid Cluster</u> | | | | | | | | |
| Grants to States for Medicaid July 1, 2023 - June 30, 2024 July 1, 2024 - June 30, 2025 | None None | 93.778 | N/A N/A | 1,114 - | 1,114 898,957 | - 898,957 | - - | - - |
| Total Medicaid Cluster | | | | 1,114 | 900,071 | 898,957 | - | - |
| U.S. ENVIRONMENTAL PROTECTION AGENCY | | | | | | | | |
| Wisconsin Department of Natural Resources | | | | | | | | |
| Water Infrastructure Improvements for the Nation Improvements Underserved Communities Emerging Contaminants Grant Program July 1, 2024 - June 30, 2025 | 00E03535 | 66.442 | N/A | - | - | 93,725 | 93,725 | - |
| TOTAL FEDERAL AWARDS | | | | \$ 1,304,625 | \$ 5,805,615 | \$ 5,439,161 | \$ 938,171 | \$ - |

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2025

| AWARDING AGENCY PASS-THROUGH AGENCY AWARD DESCRIPTION | PASS-THROUGH | | RECEIVABLE | | | RECEIVABLE | |
|---|---------------------------------|-------------------------|---------------------------------------|--------------------------------------|----------------------|--|--|
| | ENTITY IDENTIFYING NUMBER | STATE I.D. NUMBER | (UNEARNED REVENUE) JULY 1, 2024 | REVENUE GRANTOR REIMBURSEMENTS | EXPENDITURES | (UNEARNED REVENUE) JUNE 30, 2025 | SUBRECIPIENT PASS-THROUGH EXPENDITURES |
| WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION | | | | | | | |
| Wisconsin Department of Public Instruction | | | | | | | |
| Special Education and School Age Parents | 347970-100 | 255.101 | \$ - | \$ 3,408,529 | \$ 3,408,529 | \$ - | \$ - |
| Transit of aids from Wausau School District | None | 255.101 | - | 1,819 | 1,819 | - | - |
| Participant in program at CESA #9 | None | 255.101 | - | 28,865 | 28,865 | - | - |
| State School Lunch Aid | 374970-107 | 255.102 | - | 31,104 | 31,104 | - | - |
| Common School Fund Library Aid | 374970-104 | 255.103 | - | 482,591 | 482,591 | - | - |
| Bilingual/Bicultural Aid | 374970-111 | 255.106 | - | 81,575 | 81,575 | - | - |
| General Transportation Aid | 374970-102 | 255.107 | - | 229,747 | 229,747 | - | - |
| Wisconsin School Day Milk Program | 374970-109 | 255.115 | - | 33,821 | 33,821 | - | - |
| General Aids Cluster | | | | | | | |
| Equalization Aid | 374970-116 | 255.201 | - | 54,471,636 | 54,471,636 | - | - |
| High Cost Special Education Aid | 374970-119 | 255.210 | - | 149,599 | 149,599 | - | - |
| Aid for School Mental Health Programs | 374970-176 | 255.227 | - | 75,264 | 75,264 | - | - |
| Peer to Peer Suicide Prevention Grant | 374970-183 | 255.246 | - | - | 1,863 | 1,863 | - |
| School Based Mental Health Services Grant | 374970-177 | 255.297 | - | 179,756 | 179,756 | - | - |
| Alcohol and Other Drug Abuse | 374970-143 | 255.306 | 22,523 | 22,823 | 24,870 | 24,570 | - |
| AODA Program Grants | 374970-142 | 255.321 | 878 | 878 | - | - | - |
| School Breakfast Program | 374970-108 | 255.344 | - | 14,775 | 14,775 | - | - |
| Early College Credit Program | 374970-178 | 255.445 | - | 198 | 198 | - | - |
| Educator Effectiveness Evaluation System | 374970-154 | 255.940 | - | 37,700 | 37,700 | - | - |
| Per Pupil Aid | 374970-113 | 255.945 | - | 4,267,242 | 4,267,242 | - | - |
| Career and Technical Education Incentive | 374970-152 | 255.950 | - | 74,941 | 74,941 | - | - |
| Aid for Special Education Transition | 374970-168 | 255.960 | - | 37,905 | 37,905 | - | - |
| TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION | | | <u>23,401</u> | <u>63,630,768</u> | <u>63,633,800</u> | <u>26,433</u> | <u>-</u> |
| WISCONSIN DEPARTMENT OF NATURAL RESOURCES | | | | | | | |
| Payment in Lieu of Taxes | None | None | - | 26,198 | 26,198 | - | - |
| WISCONSIN DEPARTMENT OF REVENUE | | | | | | | |
| Exempt Computer Aid | None | None | 128,616 | 128,616 | 129,009 | 129,009 | - |
| Exempt Personal Property Aid | None | None | - | 486,950 | 486,950 | - | - |
| TOTAL WISCONSIN DEPARTMENT OF REVENUE | | | <u>128,616</u> | <u>615,566</u> | <u>615,959</u> | <u>129,009</u> | <u>-</u> |
| TOTAL STATE FINANCIAL ASSISTANCE | | | \$ 152,017 | \$ 64,272,532 | \$ 64,275,957 | \$ 155,442 | \$ - |

The accompanying notes are an integral part of these statements.

D.C. EVEREST AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2025

NOTE 1 - Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the D.C. Everest Area School District. The information in these schedules is presented in accordance with the requirements of Uniform Guidance and *State Single Audit Guidelines*. Therefore, some amounts presented in these schedules may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

NOTE 3 - Special Education and School Age Parents Program

2024-2025 eligible costs under the State Special Education Program are \$11,833,385.

NOTE 4 - Food Distribution Program

Non-monetary assistance is reported in the schedule of federal awards at the fair market value of the commodities received and used.

NOTE 5 - 10% De Minimis Cost Rate

Elected not to use.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

OTHER REPORTS



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the D.C. Everest Area School District's basic financial statements and have issued our report thereon dated December 15, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the D.C. Everest Area School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the D.C. Everest Area School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the D.C. Everest Area School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the D.C. Everest Area School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which

could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.


D.C. Everest Area School District's Response to Finding

Government Auditing Standards requires the auditor to preform limited procedures on D.C. Everest Area School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. D.C. Everest Area School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the D.C. Everest Area School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering D.C. Everest Area School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
December 15, 2025



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

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited D.C. Everest Area School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of D.C. Everest Area School District's major federal and state programs for the year ended June 30, 2025. D.C. Everest Area School District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, D.C. Everest Area School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of D.C. Everest Area School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of D.C. Everest Area School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of

laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to D.C. Everest Area School District's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on D.C. Everest Area School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about D.C. Everest Area School District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and *State Single Audit Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding D.C. Everest Area School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of D.C. Everest Area School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of D.C. Everest Area School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

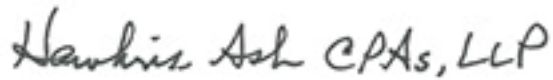
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
December 15, 2025

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

- | | |
|---|------------|
| 1. Type of auditors' report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | Yes |
| c. Noncompliance material to the financial statements? | No |

Federal Awards

- | | |
|---|------------|
| 3. Internal control over financial reporting: | |
| a. Material weakness identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| 4. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 5. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |

6. Identification of major federal programs:

| <u>Assistance Listing Number</u> | <u>Name of Federal Program or Cluster</u> |
|----------------------------------|---|
| 84.027/84.173 | IDEA Cluster |

State Assistance

- | | |
|--|------------|
| 7. Internal control over financial reporting: | |
| a. Material weakness identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| 8. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 9. Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ? | No |

10. Identification of major state programs:

| <u>State ID Number</u> | <u>Name of State Program or Cluster</u> |
|------------------------|--|
| 255.101 | Special Education and School Age Parents |
| 255.201 | Equalization Aid |

- | | |
|---|-------------|
| 11. Dollar threshold used to distinguish between: | |
| Type A and Type B federal programs: | \$ 750,000 |
| Type A and Type B state programs: | \$1,000,000 |

- | | |
|--|-----|
| 12. Auditee qualified as low-risk auditee? | Yes |
|--|-----|

Section II - Financial Statement Findings and Questioned Costs

2025-001 - Preparation of Financial Statements

D.C. EVEREST AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
JUNE 30, 2025

Program: District-Wide

Criteria: Adequate internal controls necessitate personnel to have knowledge and training which would enable them to prepare financial statements (and footnotes) in accordance with generally accepted accounting principles (GAAP).

Condition: Personnel cannot prepare GAAP basis financial statements.

Questioned Costs: Not applicable.

Context: Personnel have adequate knowledge and experience in governmental accounting and interim reporting requirements; however, their limited knowledge and lack of training limits their ability to prepare GAAP basis financial statements.

Effect: This weakness could result in the possibility of undetected errors and irregularities.

Information: Isolated instance.

Prior Year Finding: This was a prior year audit finding numbered 2024-001.

Recommendation: Obtain adequate training or continue to hire a certified public accounting (CPA) firm to prepare GAAP basis financial statements.

Management's Response: Due to the complexities involved with preparing GAAP basis financial statements, management has weighed the cost-benefit of training personnel or hiring a CPA firm. Management has concluded to hire a CPA firm.

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Other Issues

1. Does the auditors' report or the notes to the financial statements include a disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the auditors' report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weaknesses, or significant deficiencies) related to state awards with pass-through entities that require audits to be conducted in accordance with the *State Single Audit Guidelines*:
 - Wisconsin Department of Health Services No
 - Wisconsin Department of Natural Resources No
 - Wisconsin Department of Public Instruction No
 - Wisconsin Department of Revenue No

3. Was a management letter or other document conveying audit comments issued as a result of this audit? Yes

4. Name and signature of partner

Kevin Behnke, CPA

Kevin Behnke, Partner



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

MISSION STATEMENT

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN
JUNE 30, 2025

Summary Schedule of Prior Audit Findings

2024-001 - Preparation of Financial Statements - Repeat. Initially occurred 6/30/13.

Corrective Action Plan

2025-001 - Preparation of Financial Statements - Contact: Kelley Strike, Assistant Superintendent of Operations. Completion date: N/A. Due to the complexities of governmental reporting in accordance with GAAP, i.e. financial statements and related disclosure reporting, District management has weighed the cost benefit of training current staff or hiring a Certified Public Accountant on staff for the purposes of preparing the external financial statements in accordance with GAAP. District management has concluded to outsource the preparation of the external financial statements and related disclosures to their certified public accounting firm, which is an acceptable practice according to *Government Auditing Standards*. District management will review and approve the externally prepared financial statements.

**D.C. EVEREST AREA SCHOOL DISTRICT
SCHOFIELD, WISCONSIN**

**INDEPENDENT AUDITORS' REPORTS ON COMMUNICATION
WITH THOSE CHARGED WITH GOVERNANCE
AND MANAGEMENT ADVISORY COMMENTS**

JUNE 30, 2025

D.C. EVEREST AREA SCHOOL DISTRICT
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JUNE 30, 2025

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**INDEPENDENT AUDITORS' REPORT ON
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

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

We have audited the financial statements of the D.C. Everest Area School District as of and for the year ended June 30, 2025, and have issued our report thereon dated December 15, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 12, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the D.C. Everest Area School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and other matters noted during our audit in a separate letter to you dated December 15, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Management Override of Controls - professional standards require the auditor to address the risk that management is in a unique position to override controls that otherwise appear to be operating effectively.
- Improper Revenue Recognition - professional standards require the auditor to presume that risks of material misstatements exist in revenue recognition.

We have designed our audit procedures to adequately address the significant risks identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the D.C. Everest Area School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of the Wisconsin Retirement System pension was calculated by the State of Wisconsin Department of Employee Trust Funds' third party actuary.
- Management's estimate of the Wisconsin Retirement System local retiree life insurance fund was calculated by the State of Wisconsin Department of Employee Trust Funds' third-party actuary.
- Management's estimate of the other post employment benefit was calculated by the entity's third-party actuary.

We evaluated the factors and assumptions used to develop the estimates listed above and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the D.C. Everest Area School District's financial statements relate to: revenue recognition, Wisconsin Retirement System pension, Wisconsin Retirement System local retiree life insurance fund, and other post employment benefits.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We have not identified any significant unusual transactions during the audit.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the D.C. Everest Area School District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 15, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

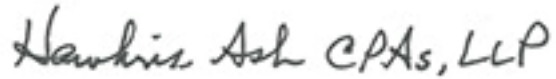
Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the D.C. Everest Area School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material

misstatement. None of the matters discussed resulted in a condition to our retention as the D.C. Everest Area School District's auditors.

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

HAWKINS ASH CPAS, LLP

A handwritten signature in cursive script that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
December 15, 2025



INDEPENDENT AUDITORS' REPORT ON MANAGEMENT ADVISORY COMMENTS

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

We have audited the general purpose financial statements of the D.C. Everest Area School District as of and for the year ended June 30, 2025 and have issued our report thereon dated December 15, 2025. We have also issued compliance reports and reports on the internal control structure in accordance with *Government Auditing Standards*. These reports disclosed any material instances of noncompliance, federal and state program findings and questioned cost, material weaknesses and significant deficiencies that were identified during the audit.

Other matters involving the internal control structure and the District's operations which came to our attention during the audit are reported on the following pages as management advisory comments.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the District's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Kelley Strike and her staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

HAWKINS ASH CPAS, LLP

A handwritten signature in blue ink that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
December 15, 2025

MANAGEMENT ADVISORY COMMENTS

Current Year Comments

New Standard - GASB Statement No. 103 - Financial Reporting Model Improvements

This statement's objective is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The statement also addresses certain application issues.

The statement establishes new accounting and financial reporting requirements or modifies existing requirements related to the following:

- a. Management discussion and analysis - improve the analysis in this section and discuss the activities that have had a significant impact on the government's balances and results of operations in comparison with the prior year
- b. Unusual or infrequent items - updates reporting and disclosure requirements
- c. Budgetary comparison information - updates reporting by adding an original and final variance column and explaining significant variances in the notes to required supplementary information

The requirements of this statement are effective for fiscal years beginning after June 15, 2025. Your June 30, 2026 financial statement will be updated for these new reporting requirements.

Status of Prior Year Findings

New Standard - GASB Statement No. 101 - Compensated Absences (6/30/24)

The statement establishes standards of accounting and financial reporting for compensated absences and associated salary related payments, including certain defined contribution pensions and defined contribution other postemployment benefits.

A liability should be recognized for leave that has not been used if all of the following are true:

- a. The leave is attributed to services already rendered
- b. The leave accumulates
- c. The leave is more likely than not (more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means.

The leave should be evaluated by assessing relevant factors, including the following:

- a. The employment policies related to compensated absences
- b. Whether leave that has been earned is, or will become, eligible for use or payment in the future
- c. Historical information about the use, payment, or forfeiture of compensated absences
- d. Information known to the government that would indicate that historical information may not be representative of future trends or patterns.

Some leaves are excluded from the liability: military leave, parental leave, jury duty, unlimited leave, holiday leave, and leave more likely than not to be settled through conversion to defined benefit pension or other postemployment benefits.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023. Your June 30, 2025 financial statement will be updated for these new reporting requirements.

Status: Resolved

APPENDIX A

Client: **0201873 - D.C. Everest Area School District**
 Engagement: **25 Audit - D.C. Everest Area School District**
 Period Ending: **6/30/2025**
 Trial Balance: **Database**
 Workpaper: **1501 - Adjusting Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|---|---|----------|---------------------|---------------------|
| Adjusting Journal Entries | | | | |
| Adjusting Journal Entries JE # 46 | | | | |
| 2025 - Adjustment made per client subsequent to importing the trial balance. | | | | |
| | | 1501.02 | | |
| 10 E --- 846 41---- | INTERFUND/OPERATING TRANSFER | | 2,329,959.00 | |
| 46 A 000 000 714100 000 000 000 | DUE FROM OTHER FUNDS | | 2,329,959.00 | |
| 10 L 000 000 812000 000 000 000 | DUE TO OTHER FUNDS | | | 2,329,959.00 |
| 46 R 809 110 411000 000 ---- | OPER. TRANSFERS TO DIF FUND | | | 2,329,959.00 |
| Total | | | 4,659,918.00 | 4,659,918.00 |
| Adjusting Journal Entries JE # 47 | | | | |
| 2025 - To record SBITA payment in proper account. | | | | |
| | | 3204.015 | | |
| 10 E --- 676 28---- | SUBSCRIPTION-BASED IT AGREEMENT PRINCIPAL | | 60,152.00 | |
| 10 E --- 686 28---- | SUBSCRIPTION-BASED IT AGREEMENT INTEREST | | 9,006.00 | |
| 10 E --- 310 22---- | INST STAFF SERVICES | | | 5,887.00 |
| 10 E --- 362 29---- | OTHER SUPPORT SERVICES | | | 30,904.00 |
| 10 E --- 480 22---- | INST STAFF SERVICES | | | 32,367.00 |
| Total | | | 69,158.00 | 69,158.00 |
| Adjusting Journal Entries JE # 49 | | | | |
| 2025 - To record Wisconsin Department of Natural Resources grant in proper account. | | | | |
| | | 6001 | | |
| 10 A 000 000 715600 000 000 000 | DUE FROM FED GOVERNMENT | | 93,725.00 | |
| 10 R 809 699 500000 000 ---- | DISTRICT WIDE | | 93,725.00 | |
| 10 A 000 000 715500 000 000 000 | DUE FROM STATE GOVERNMENT | | | 93,725.00 |
| 10 R 809 780 500000 000 ---- | DISTRICT WIDE | | | 93,725.00 |
| Total | | | 187,450.00 | 187,450.00 |
| Adjusting Journal Entries JE # 50 | | | | |
| 2025 - To record the youth risk behavior survey grant in proper account. | | | | |
| | | 6001 | | |
| 10 R 809 699 500000 000 ---- | DISTRICT WIDE | | 300.00 | |
| 10 R 809 630 500000 395 ---- | DISTRICT WIDE | | | 300.00 |
| Total | | | 300.00 | 300.00 |
| Adjusting Journal Entries JE # 51 | | | | |
| 2025 - Adjustment made per client subsequent to importing the trial balance. | | | | |
| | | 1501.01 | | |
| 10 E --- 218 11---- | UNDIFFERENTIATED CURRICU | | 2,484.00 | |
| 10 E --- 218 11---- | UNDIFFERENTIATED CURRICU | | 2,483.00 | |
| 10 E --- 218 11---- | UNDIFFERENTIATED CURRICU | | 2,483.00 | |
| 73 A 000 000 714100 000 000 000 | DUE FROM OTHER FUNDS | | 7,450.00 | |
| 10 L 000 000 812000 000 000 000 | DUE TO OTHER FUNDS | | | 7,450.00 |
| 73 R 809 951 500000 000 ---- | DISTRICT WIDE | | | 7,450.00 |
| Total | | | 14,900.00 | 14,900.00 |
| Total Adjusting Journal Entries | | | 4,931,726.00 | 4,931,726.00 |
| Total All Journal Entries | | | 4,931,726.00 | 4,931,726.00 |

APPENDIX B



D.C. Everest Area School District

6100 Alderson Street
Weston, WI 54476
Phone 715-359-4221
www.dce.k12.wi.us

MISSION STATEMENT

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

December 15, 2025

Hawkins Ash CPAs, LLP
One East Waldo Blvd., Suite 5
Manitowoc, WI 54220-2912

Dear Hawkins Ash CPAs, LLP,

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the D.C. Everest Area School District which comprise the statement of financial position as of June 30, 2025, and the respective change in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units are present fairly, in all material respects, in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 15, 2025.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 12, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- 2) The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.
- 6) All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) We have reviewed and approved the adjusting journal entries you have proposed and they have been recorded in our books.
- 9) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements (FASB Accounting Standards

- Codification 450, Contingencies), and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 - 11) All funds and activities are properly classified.
 - 12) All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 - 13) All net position components and fund balance classifications have been properly reported and, if applicable, approved.
 - 14) All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 - 15) All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
 - 16) All interfund and intra-entity transactions and balances have been properly classified and reported.
 - 17) Special items and extraordinary items have been properly classified and reported.
 - 18) Deposit and investment risks have been properly and fully disclosed.
 - 19) Capital assets, including infrastructure assets and right-to-use assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
 - 20) All required supplementary information is measured and presented within the prescribed guidelines.
 - 21) Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
 - 22) We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
 - 23) We have reviewed, approved, and taken responsibility for the financial statements and related notes.
 - 24) We have a process to track the status of audit findings and recommendations.
 - 25) We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
 - 26) With regard to items reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
 - 27) With regard to pensions and OPEB:
 - We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - We are unable to determine the possibility of a withdrawal liability from the plan of which we are a sponsor and are not currently contemplating withdrawing from the plan.
 - Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
 - 28) We have conducted a comprehensive risk assessment and disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
 - 29) We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events, if applicable.
 - 30) With respect to the nonattest services provided, we have performed the following:

- Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained controls, including a process to monitor the system of internal control.
- 31) With respect to the supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the supplementary information with U.S. GAAP.
 - We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
 - We acknowledge our responsibility to include the auditors' report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
 - We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.
- 32) With respect to the required supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Information Provided

- 33) We have provided you with:
- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
 - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report, if applicable, and the planned timing and method of issuance of that annual report;
 - A final version of the annual report, if applicable, (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- 34) The financial statements and any other information included in the annual report, if applicable, are consistent with one another, and the other information does not contain any material misstatements.
- 35) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 36) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 37) We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions, events present, concentrations and constraints, and we believe that our use of the going concern basis of accounting is appropriate.
- 38) We have no knowledge of any information that we are aware of in relation to fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- 39) We have no knowledge of any information in that we are aware of regarding ~~relation to~~ instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contactors), analysts, regulators, or others.
- 40) We have no knowledge of any information that we are aware of regarding instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 41) We have no knowledge of any information that we are aware of regarding instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 42) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
- 43) We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 44) We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- 45) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- 46) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 47) The entity has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.
- 48) We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- 49) We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- 50) For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- 51) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- 52) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- 53) There are no:

- Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- 54) The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 55) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Federal and State Award Programs

With respect to federal and state awards, we represent the following to you:

- 56) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance) and State Single Audit Guide
- 57) We are responsible for the preparation and presentation of the schedule of expenditures of federal awards and schedule of state financial assistance in accordance with the Uniform Guidance and State Single Audit Guide.
- 58) We believe the schedule of expenditures of federal awards and schedule of state financial assistance, including its form and content, is fairly presented in accordance with the Uniform Guidance and State Single Audit Guide.
- 59) The methods of measurement or presentation have not changed from those used in the prior period.
- 60) We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and schedule of state financial assistance, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances
- 61) We are responsible for including the auditors' report on the schedule of expenditures of federal awards and schedule of state financial assistance in any document that contains the schedules and that indicates that the auditor has reported on such information.
- 62) We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance and State Single Audit Guide compliance audit.
- 63) When the schedule of expenditures of federal awards and schedule of state financial assistance are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedules no later than the date of issuance by the entity of the schedules and the auditor's report thereon.
- 64) We have, in accordance with the Uniform Guidance and State Single Audit Guide, identified in the schedule of expenditures of federal awards and schedule of state financial assistance, expenditures made during the audit period for all awards provided by federal and state agencies in the form of grants, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- 65) We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- 66) We have made available to you all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
- 67) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- 68) We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of

- noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- 69) We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
 - 70) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
 - 71) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards and schedule of state financial assistance).
 - 72) The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.
 - 73) We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance and State Single Audit Guide, as applicable.
 - 74) We have charged costs to federal and state awards in accordance with applicable cost principles.
 - 75) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and State Single Audit Guide, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
 - 76) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
 - 77) The reporting package does not contain personally identifiable information.
 - 78) We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
 - 79) We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
 - 80) We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.
 - 81) We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- 82) We are responsible for understanding and complying with the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program; and we have complied with these direct and material compliance requirements.
- 83) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state award that could have a material effect on our federal and state programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- 84) We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and

have developed a corrective action plan that meets the requirements of the Uniform Guidance and State Single Audit Guide.



Director of Finance



Assistant Superintendent of Operations



D.C. Everest Area School District

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Jeff Lindell, Ed.D.
Assistant Superintendent of Learning

MISSION STATEMENT

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

TO: Dr. Casey Nye, Superintendent

CC: Dr. Kelley Strike, Assistant Superintendent of Operations

FROM: Dr. Jeff Lindell, Assistant Superintendent of Learning

DATE: January 14, 2026

SUBJECT: Intergovernmental Cooperation Agreement - Rural Virtual Academy Charter School and Medford Area Public School District

Motion: To approve the 66.03 Intergovernmental Cooperation Agreement that would allow D.C. Everest Area School District to partner with the Rural Virtual Academy (RVA) Charter School and the Medford Area School District to serve our virtual education students.

Background:

For the last several years, we have had a strong partnership with the Wisconsin Virtual Academy and CESA 9 to meet our virtual educational needs. Earlier this year, the Board agreed to allow our team to seek an agreement with RVA. Doing so will allow D.C. Everest to recoup approximately 50 students who are currently enrolled at RVA through the Wisconsin Open Enrollment Program. Doing so while maintaining the same number of enrollees that currently attend RVA as open enrolled students from D.C. Everest would recapture over \$275,000, while also providing our students access to all available courses offered through the Wisconsin eSchool Network.

RVA has agreed to allow us to enter as an Invested Member. This represents a 5-year commitment and will allow us to participate immediately in potential revenue sharing. As you can see in the agreement, fees are structured in the following way:

- A Virtual School Access Fee based on the number of full-time students enrolled
- A District Connect Fee based on the number of course registrations
- A general per student tuition cost based on the Invested Member protocols

In addition, we are partnering with RVA to allow students an on-site location in the former Globe University building. RVA has committed to addressing the missing social needs of those who are full-time virtual students. This location certainly is convenient for D.C. Everest students.

We are excited for what this partnership can bring both academically and financially for our district students and families.

INTERGOVERNMENTAL COOPERATION AGREEMENT

THIS INVESTED and AFFILIATED MEMBER AGREEMENT (“Agreement”) is made by and between the Rural Virtual Academy Charter School, Inc. Governance Board (“RVA Governance Board”), Medford Area Public School District (“MAPSD” or “District”), and D.C. Everest Area School District (“Member”) pursuant to Wis. Stat. § 66.0301 and Wis. Admin. Code § PI 14.02. Collectively, all the Members, including the District, comprise the “Consortium.”

WHEREAS, Wis. Stat. § 66.0301 and Wis. Admin. Code § PI 14.02 provide that municipalities, including school districts, may contract with one another for the joint exercise of any of their powers or duties as required or authorized by law; and

WHEREAS, the Rural Virtual Academy (“RVA” or the “School”) is a virtual charter school operating under the authorization and fiscal agency of the Medford Area Public School District as an instrumentality of the District; and

WHEREAS, all of the Members are school districts in the State of Wisconsin that desire to enter into an intergovernmental cooperation agreement in order to establish and jointly authorize a charter school pursuant to Wis. Stat. §§ 118.40(3)(c)1.a. and (8); and

WHEREAS, an intergovernmental agreement is not required for the establishment of a virtual charter school pursuant to Wis. Stat. § 118.40(3)(c)1m; and

WHEREAS, the Members agree to the terms of the Charter School Contract (“Charter Contract”), its bylaws, policies, and operational procedures; and

WHEREAS, this Agreement is intended to define and establish the respective roles and responsibilities of the RVA Governance Board, the District, and the Members as they relate to the virtual charter school.

NOW THEREFORE, the Members agree as follows:

1. **Charter School**. The charter school established and jointly authorized by the Members shall be known as Rural Virtual Academy (“RVA” or the “School”). The Members shall enter into a Charter Contract with RVA Governance Board to operate the School, and the Members agree and acknowledge that such Charter Contract shall include provisions to ensure that the RVA Governance Board has all powers necessary to carry out the terms of the Charter Contract including, but not limited to the following:
 - a. To receive and disburse funds for school purposes;
 - b. To secure appropriate insurance;
 - c. To enter into contracts, including contracts with a University of Wisconsin institution or college campus, technical college district board, or private college

or university, for technical or financial assistance, academic support, curriculum review, or other services;

- d. To incur debt in reasonable anticipation of the receipt of funds;
- e. To pledge, assign, or encumber its assets to be used as collateral for loans or extensions of credit;
- f. To solicit and accept gifts or grants for school purposes;
- g. To acquire real property for its use;
- h. To sue and be sued in its own name; and
- i. Along with the District, to make decisions regarding charter school operations and procedures including, but not limited to:
 - 1.) Budget expenditures, grant funds, and funds donated specifically to the Charter School or generated through sales of Charter School equipment;
 - 2.) Calendar and daily schedule;
 - 3.) Curriculum and instruction;
 - 4.) Policies and procedures specific to the daily operations of the Charter School;
 - 5.) Facilities utilized by the Charter School; and
 - 6.) Marketing, registration, and enrollment processing.

2. **Virtual Charter School Classification.** The School shall be classified under Wis. Stat. § 115.001(16) as a “virtual charter school,” defined as a charter school under contract with a school board under Wis. Stat. § 118.40 in which all or a portion of the instruction is provided through means of the Internet, and the pupils enrolled in and instructional staff employed by the school are geographically remote from each other. The RVA may coordinate regular attendance at activities, including activities that are educational in nature, at a location within the boundaries of the District and the RVA may also coordinate such activities within the boundaries of the D.C. Everest Area School District under for the duration of this cooperative agreement.
3. **Location.** Pursuant to Wis. Stat. § 118.40(8)(a)2, the School shall be located in the D.C. Everest Area School District. The Members may authorize the use of one or more physical locations for ancillary purposes including, but not limited to, providing curriculum-based Internet access to School students, instructional staff conducting in-person classroom sessions, and providing general student support.
4. **Instrumentality.** Pursuant to Wis. Stat. § 118.40(7), MAPSD has determined that the School shall be an instrumentality of the District. MAPSD shall have the authority to employ staff for the School or to contract with another third-party educational agency of a similar nature, for such purposes.
5. **Core Instructional Services.** Pursuant to Wisconsin Statutes §§ 66.0301, 120.25 and the DPI Chapter PI-14.02, the Member agrees to join a consortium to provide year-round

virtual learning services to K4 through Grade 12 students residing in the D.C. Everest Area School District.

Upon approval of this Agreement, the RVA will be allowed to enroll pupils from families seeking virtual learning educational options from the D.C. Everest Area School District School District and provide them instructional services in accordance with this contract and RVA's operating policies and procedures.

- a. The RVA Governance Board will provide the D.C. Everest Area School District designated contacts with copies of each student enrollee's academic achievement reports and assessment data.
- b. Students acquiring enough credits for graduation will be granted a diploma from the D.C. Everest Area School District meeting all necessary graduation requirements of the D.C. Everest Area School District. The D.C. Everest Area School District agrees that any additional local graduation requirements not provided by RVA educational programming will be communicated to the students by D.C. Everest Area School District personnel in a timely manner as to not delay the graduation of a student on track to meet all graduation requirements.
- c. The D.C. Everest Area School District retains determination and all associated special education and/or related services should they be needed for RVA students. If an IEP team is created for students of D.C. Everest Area School District attending the RVA, then the RVA requests to have a teacher represented on such a team.
- d. The D.C. Everest Area School District agrees to provide to its RVA parents the option of receiving in-district intervention programming and progress monitoring services to children who are referred for a specific learning disability.
- e. The D.C. Everest Area School District agrees to share Title funding with the RVA as required by law and under the direction of the Wisconsin Department of Public Instruction ("DPI").
- f. The D.C. Everest Area School District agrees to coordinate, schedule, and proctor all required State assessments as necessary.
- g. The D.C. Everest Area School District agrees to complete WISE data reporting to the DPI as required.

- h. The D.C. Everest Area School District agrees to allow its resident RVA students access to regular school programming, including but not limited to the following: academic classes; elective courses; activities; clubs; extra and co-curricular programs; WIAA-sanctioned, intramural, or other athletic offerings; etc.
- i. The RVA will provide access to digital learning curriculum and ongoing professional development for digital learning use in classrooms with the D.C. Everest Area School District t.

6. Funding and Budget. For each fiscal year, the School’s funding and budgetary processes shall occur in accordance with policy RVA-DB “Operational Budget and Agreements,” which is subject to change by the RVA Governance Board and District, thus amending this Agreement.

An expense budget and revenue forecast for the upcoming fiscal year will be submitted to the RVA Governance Board at the March/April regular Governance Board meeting for consideration of approval. The expense budget includes those expenses not covered by any grants, such as administrative costs, teacher costs, support staff costs, consumables, postage, dues, reimbursements, tuition, lease agreements, field trips, technology, curriculum, professional development, and/or other identified RVA expenditures. The revenue forecast will include Affiliate, Invested and open enrollment tuition, access fees, and District connect fees. The District will provide the necessary operational funds to allow the RVA to operate in accordance with the approved RVA Governance Board budgetary parameters.

For Members, the following financial formulas will be used in determining costs. For state aid purposes, pupil membership will be counted by the D.C. Everest Area School District.

Both Invested and Affiliated Members will be assessed various fees and credits:

- Virtual School Access Fee
- District Connect Fee
- Tuition (different for Invested and Affiliated Members)
- Shared Staffing Credit
- Engagement Credit
- Other costs and credits

The RVA Governance Board will establish a *virtual school access fee* and *District connect fee* that will allow a school district to belong to the Consortium. These Membership fees are assessed in November with final adjusted calculation based on enrollment at the regular May/June meeting.

a. Virtual School Access Fee

The virtual school access fee is based on the following table:

| RVA Member Virtual School Access Fee | |
|---|----------|
| Based on Full-time Students Enrolled | |
| 0 | \$0 |
| 1-4 | \$3,000 |
| 5-9 | \$4,500 |
| 10-14 | \$6,000 |
| 15-19 | \$7,500 |
| 20-24 | \$9,000 |
| 25-29 | \$10,500 |
| 30-34 | \$12,000 |
| 35-39 | \$13,500 |
| 40+ | \$15,000 |

b. District Connect Fee

The D.C. Everest Area School District will be provided access to all the courses available through the Wisconsin eSchool Network and other curricular contracts held by the RVA. Professional development and ongoing technical support and training will be provided to the D.C. Everest Area School District staff by the RVA.

The D.C. Everest Area School District will be charged all associated costs for content of digital courses the RVA is charged for acquiring those courses from the Wisconsin eSchool Network and other curriculum vendors under contract with the RVA. This amount is fixed at the rate per courses which are “licensed,” “owned,” or “digitally accessed” by the Wisconsin eSchool Network, or other curriculum vendors under contract with the RVA, and billed at the end of year reconciliation.

The D.C. Everest Area School District will be charged a per course/ student/ semester “instructional fee” for any classes taken by D.C. Everest Area School District students, in RVA teacher-directed courses. This cost is variable depending upon the type of instructional support needed. This amount is fixed and billed at the end of year reconciliation and is in addition to the cost for course content.

The RVA will prepare a preliminary budget for the virtual learning services with actual and final reconciliation prior to June 30 of each fiscal year. In this way, the proration of costs will be made on a basis which is fair and equitable to all Consortium Members.

The District connect fee is based on the following table:

| RVA Member District Connect Fee | |
|--|---------|
| Based on Total # of Student Registrations | |
| < 5 | \$1,500 |
| 5-24 | \$2,500 |
| 25-74 | \$3,500 |
| 75-109 | \$4,500 |
| 110-174 | \$5,500 |
| 175-399 | \$6,500 |
| 400-799 | \$7,500 |
| 800+ | \$8,500 |

c. Tuition

NOTE: School districts may be either “Invested” or “Affiliated” Members.

D.C. Everest Area School District is an

Invested Member

Affiliated Member

Below, RVA’s tuition information is divided into two sections, one for Invested Members and one for Affiliated Members.

Tuition for Invested Members

Invested Member Program Description

An Invested Member is defined as a school district that agrees to remain in the RVA as a Member of the Consortium for up to five fiscal years, under commitment both financially and through participation on the RVA Administrative Advisory Council and/or the RVA Governance Board. Typically, an Invested Member must first have successfully completed a partnership for a minimum of one (1) year as an Affiliated Member prior to becoming an Invested Member. The RVA Governance Board reserves the right to waive this Affiliated Membership period and offer a new Member direct access as an Invested Member in exceptional circumstances. The purpose of this five-year agreement is to provide school districts and other educational institutions a multi-year opportunity for their students to receive a virtual education without needing to have individual students open enroll to the District and for the requesting school district to access curriculum and educational services for use in the traditional school setting.

Invested Member Full-Time Virtual Student Tuition

For full-time virtual students, the RVA Governance Board will establish an Invested Member per student cost (tuition) based on the number of students enrolled in the RVA on a full-time equivalent (FTE) basis. The end of the year cost per district for full-time virtual learning services will be calculated using the total full-time virtual cost, subtracting the virtual school access fee, subtracting 94% of the Affiliated Member and open enrollment revenue received by the school's authorizing school district, subtracting credits and establishing a per student cost by dividing the remaining cost by the number of Invested Member students in the Consortium. Invested Members will be assessed the per student-cost, based on the number of students enrolled in the RVA from their district or other educational institution, in the following manner:

Invested Members will be annually charged the membership fees (virtual school access fee and District connect fee) and a prorated amount of estimated expenses equal to 25% of predicted year-end expenses on the first Friday of November with payment due by the last Friday of December. Open enrollment and tuition subsidy revenues will be excluded from this calculation.

End of the year reconciliation will be made based on increased or decreased enrollments. Enrollments will be calculated quarterly, i.e., a student enrolled after the beginning of the first quarter, but prior to the start of the second quarter will be calculated as a 1.0 FTE student ($K4 = 0.6$). A student enrolling after the second quarter, but prior to the

start of the third quarter will be calculated as a 0.75 FTE student ($K4 = 0.45$). Any student enrolled after the start of the third quarter, but prior to the fourth quarter will be calculated as a 0.50 FTE student ($K4 = 0.3$). Any student enrolled after the start of the fourth quarter, but prior to the fourth quarter billing date will be calculated as a 0.25 FTE student ($K4 = 0.15$). Consortium students leaving the RVA prior to the end of any quarter will only have the prorated amount of FTE time assessed for billing purposes. Any student who meets mid-year early graduation requirements will be calculated in full for the remainder of the year. Any student enrolling at the request of the member district past the fourth quarter billing date will be separately invoiced. Member districts will be invoiced following the first Friday but prior to May 15 in each fiscal year.

Tuition for Affiliated Members

Affiliated Member Program Description

An Affiliated Member is defined as a school district or other educational institution that joins the RVA by utilizing a shared virtual learning services agreement of one year or less. The purpose of this one-year agreement is to provide school districts and other educational institutions an opportunity for their students to receive a virtual education without needing to have individual students open enroll, for those districts and other educational institutions not to be compelled to sign a multi-year commitment in order for the requesting school district to access curriculum and educational services for use in the traditional school setting. Individual consortium agreements are to be developed cooperatively between the requesting district or other educational institutions and the RVA Governance Board.

Affiliated Member Full-Time Virtual Student Tuition

The D.C. Everest Area School District will be assessed at an agreed per student cost (tuition). Tuition will be prorated to the number of days of enrollment by each participating student. Tuition is determined to be the annual public school open enrollment dollar amount determined by the DPI on an annual basis **less \$X per student**. Different open enrollment dollar amounts exist for both regular and special education students. This amount is variable and billed at the end-of-year reconciliation.

7. **Engagement Credit.** Members may elect to apply for the “RVA Engagement Credit” on an annual basis. This financial credit is awarded to Members who apply and demonstrate success based on their engagement with the RVA. This financial credit is intended to further incentivize and deepen this engagement between the RVA and the Member. By meeting and exceeding the basic expectations of our shared partnership, RVA Members can earn financial credits to reduce their year-end RVA costs. Engagement refers to a variety of usage, participation, and cooperation with RVA’s

services, timelines, and expectations. The financial credit amount varies annually. If the RVA receives more fully successful applicants than it has money, annual credits will be prorated.

8. **Other Costs and Credits.** Other costs and credits will be assessed to Members for services, including but not limited to professional development per diems, special education services provided by the RVA, and associated technology purchases.
9. **Grant Reimbursements.** Notwithstanding any other provision of this Agreement, in the event that at any time before or after termination of the Charter Contract the School is liable to reimburse any grantor for grant funds received and expended by the School, each Member who is a Member on the first day of the fiscal year in which such liability arises shall be responsible for a share of the reimbursement amount, with such share to be calculated based on the proportion of each Member's number of resident students who were at the School during such fiscal year.
10. **Admissions.** RVA shall be open to students in K4 through Grade 12. Admission policies and procedures of the School shall be as provided in the Charter Contract. The RVA Governance Board shall determine the overall school and class sizes. The District shall determine the number of regular education and special education open enrollment spaces available within the District, including the RVA, based on class size limits, pupil-teacher ratios, and enrollment projections, in accordance with § 118.51(5)(a)(1), Wis. Stats. In the event the number of students seeking to enroll in the School exceeds the enrollment limits, admission preference shall be given in accordance with §§ 118.40(3)(g) and 118.51(3)(a)2., Wis. Stats. Applicants from school districts in the Consortium do not receive preferential admissions over open-enrolled applicants.
11. **Statutory Operator and Fiscal Agent.** The District shall be the operator and Fiscal Agent for the School for all grants, administrative services, and operations, and perform the following tasks on behalf of the School:
 - a. Establish and maintain records in accordance with the uniform financial accounting system prescribed by the DPI under § 115.28(13), Wis. Stat.
 - b. File all required District reports with the DPI.
 - c. Upon request of the DPI, file a copy of this Agreement and/or the Charter Contract and the plan of operation of the School with the DPI.
12. **Additional Services Provided by Fiscal Agent.** Fiscal Agent shall provide the following services to the School:

- a. Administrative Services. Fiscal Agent will provide operations and administrative services such as purchasing, accounting, bookkeeping, risk management, auditing, cash management, pupil services, and record keeping.
 - b. Special Education. Each Member shall be considered the Local Education Agency (“LEA”) for purposes of its own resident students attending the School. Fiscal Agent shall be considered the LEA for students open enrolled in the Fiscal Agent’s school district and attending the School. In the event that special education services are not provided by a Member’s school district and such services are instead provided by the School on behalf of such Member, the Fiscal Agent shall be reimbursed by the Member for the services provided.
 - c. Liability Insurance. The Fiscal Agent or RVA Governance Board shall provide insurance for all operations and personnel involved in the operations and governance of the School, including without limitation, commercial general liability, umbrella, school leader’s error and omission/educators’ legal liability, fidelity bond/crime, fire and extended coverage and property damage for those acts reasonably related to the operations of the School. Liability for claims and judgments of any nature whatsoever, arising out of the activities under this Agreement and operation of the School, not covered by liability insurance, shall be shared by the participating Members jointly and severally.
 - d. Teacher Licensure and Staff Background Checks. Fiscal Agent, or a third-party agency contracted by Fiscal Agent for employment purposes, shall ensure that all staff providing services to the School hold current and appropriate licenses or permits as required by law and shall also conduct all required pre-employment background screening for all prospective staff of the School.
 - e. Student Discipline. Students at the School will be subject to Fiscal Agent’s policies and procedures for discipline. In the event a disciplinary action triggers due process obligations under state or federal law, the D.C. Everest Area School District, as the LEA, will be responsible for meeting such obligations.
 - f. Audit. Funds provided by or procured for the School are subject to Fiscal Agent’s fiscal accounting procedures, including audits, and will be included in Fiscal Agent’s financial statements as determined by its audit team.
13. **Personnel Costs.** Fiscal Agent shall pay all personnel costs for the staff of the School and shall be reimbursed for such costs from the Approved Annual Budget.
14. **Indemnification of Fiscal Agent by Other Members.** Each Member, other than the Member serving as Fiscal Agent, hereby holds harmless, defends and indemnifies Fiscal Agent (and its board of education and all of its affiliates, officers, employees and

representatives) from and against each and every demand, claim, loss, liability, or damage of any kind, including actual attorney's fees and expenses, whether in tort or contract, whether personal injury or property damage, arising from or in connection with Fiscal Agent's performance of its duties.

15. Joint Responsibilities. The Members shall perform the actions below jointly and collaboratively.

- a. Charter Contract. The RVA Governance Board shall decide upon the renewal or non-renewal of the Charter Contract. No Member shall be obligated to agree to a renewal of the Charter Contract at the expiration of the contract's term. If the circumstances arise, the Members shall decide, pursuant to the Charter Contract and upon the recommendation of the District's Board of Education, whether grounds exist to terminate the Charter Contract, and if so, whether the contract should be terminated.
- b. Insurance. Each Member shall name all other Members to this Agreement as Additional Insureds on all insurance policies applicable to students attending the School.
- c. Decision-Making and Dispute Resolution. To the extent not otherwise set forth in this Agreement or the Charter Contract, the Members agree to jointly contribute to the ongoing development and implementation of the School. Unless stated otherwise herein, decision-making as to any matter shall be made by majority vote of the RVA Governing Board. In the event a dispute, claim, question, or disagreement among the Members cannot be resolved by majority vote or other provisions of this Agreement, the Members shall use their best efforts to settle the dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and, recognizing their mutual interests and the interests of the School and its students and staff, attempt to reach a just and equitable solution satisfactory to the Members. If they do not reach such solution within a period of sixty (60) days, then the Members agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Procedures before resorting to arbitration, litigation, or some other dispute resolution procedure.

16. Membership Renewal; Member Withdrawal.

a. Invested Members.

Each Invested Member's rights and obligations under this Agreement ("Invested Membership") begin on the date hereof and continue until **June 30, 2030**

(“Invested Membership Term”). An Invested Member may renew its Invested Membership for subsequent five (5) year terms thereafter (each a “Renewal Term”) so long as such Invested Member is not in default of any provision of this Agreement or removed by the other Members as set forth in Section 16 below.

Any Invested Member may apply to terminate membership from the Consortium for the succeeding year provided the written request is made prior to the RVA Governance Board’s regular January/ February meeting. If the majority of RVA Governance Board members veto the request of termination, the request shall be denied and membership shall continue until June 30 of the succeeding/following fiscal year. After this time, Invested Members requesting termination may withdraw from future membership. Any outstanding obligations under this Agreement of a Withdrawn Member shall survive such Withdrawn Member’s withdrawal.

b. Affiliate Members

Each Affiliate Member’s rights and obligations under this Agreement (“Affiliate Membership”) begin on July 1, 2026 and continue until June 30, 2027 (“Initial Membership Term”). An Affiliate Member may renew its Affiliate Membership for subsequent one (1) year term thereafter (each a “Renewal Term”) so long as such Affiliate Member is not in default of any provision of this Agreement or removed by the other Members as set forth in Section 16 below.

In the event an Affiliate Member desires to withdraw from this Agreement and terminate all of its rights and obligations herein upon conclusion of the Initial Membership Term or any Renewal Term, such Affiliate Member (“Withdrawn Member”) must provide notice in writing to the RVA Administrator at least six (6) months prior to the end of such term. Any outstanding obligations under this Agreement of a Withdrawn Member shall survive such Withdrawn Member’s withdrawal.

17. **Member Removal.** The Members may, by Supermajority Vote (defined below), determine that a Member’s Membership should be terminated and that such Member (“Removed Member”) be removed as a party to this Agreement. The Members may remove a Member for any reason, including, but not limited to, the Removed Member’s continually low enrollment numbers, poor cooperation with Members, denial of, or prohibitive actions taken to deny, access to the School of resident students, denial of open enrollments by Members to the District to attend the School, lack of timeliness in satisfying its obligations under this Agreement, or insufficient efforts marketing the School to its resident students. If such a vote occurs during a school year, such termination shall take effect upon conclusion of the current fiscal year and the Removed

Member's obligations under this Agreement shall remain in effect until such time. If such a vote occurs after the conclusion of a school year and prior to the following school year, then such termination shall be effective immediately for the following school year. Any outstanding obligations under this Agreement of a Removed Member shall survive such Removed Member's removal. "Supermajority Vote" shall mean the affirmative vote, approval, or consent, as the case may be, of seventy-five percent (75%) or more of the RVA Governance Board. The District agrees to uphold a Supermajority Vote of the RVA Governance Board.

- 18. Default.** In the event a Member fails to perform any of its obligations under this Agreement, the Member shall be in default if it fails to fully cure the nonperformance within thirty (30) days after such notice is received. In the event of a default, RVA Governance Board may take any of the following actions: (1) jointly pay any deficient cost contributions or Consortium Membership Fees of the defaulting Member as needed and determined by the performing Members; (2) terminate the defaulting Member's Membership and terminate such Member's status as a party to this Agreement immediately or at a future date; and (3) pursue all other rights and remedies available to the Members by law. The District agrees to uphold the recommendation of the RVA Governance Board.
- 19. Miscellaneous.**
- a. Governing Law. This Agreement shall be governed by the law of the State of Wisconsin. If this Agreement references a provision of the Wisconsin Statutes or United States Code or implementing code, rule, or regulation, and such provisions, code, rule, or regulation is subsequently amended, such reference in this Agreement shall be deemed to be amended to conform to the amended provision, code, rule, or regulation.
 - b. Entire Agreement. This Agreement sets forth the entire agreement between the Members with respect to the subject matter of this Agreement. All prior agreements, contracts, representations, statements, negotiations, understandings and undertakings are superseded by this Agreement.
 - c. Severability. If any term or provision of this Agreement shall be found by a court of competent jurisdiction to be invalid, illegal, or otherwise unenforceable, the same shall not affect the other terms or provisions hereof or the whole of this Agreement, but such term or provision shall be deemed modified to the extent necessary in the court's opinion to render such term or provision enforceable, and the rights and obligations of the Members shall be construed and enforced accordingly, preserving to the fullest permissible extent the intent the agreements of the Members herein set forth.

- d. Amendments. No amendment to this Agreement shall be effective unless authorized by the RVA Governing Board and the District.
- e. Assignment. This Agreement is not assignable by any Member without the prior written consent and approval of the RVA Governing Board and the District.
- f. Non-waiver. Except as provided herein, no term or provision of this Agreement shall be deemed waived and no breach or default shall be deemed excused, unless such waiver or consent shall be in writing and signed by the Member claimed to have waived or consented. No consent by any Member to, or waiver of, a breach or default by the other, whether expressed or implied, shall constitute consent to, waiver of, or excuse of any different or subsequent breach or default.
- g. Force Majeure. If any circumstances occur which are beyond the control of a Member, which delay or render impossible the obligations of such Member, the Member's obligation to perform such services shall be postponed for an equivalent period of time or shall be canceled, if such performance has been rendered impossible by such circumstances.
- h. Counterparts: Signature by Facsimile or Electronic Mail. This Agreement may be signed in counterparts, which shall together constitute the signed original Agreement. A signature delivered by facsimile or electronic mail shall be considered an original for purposes of this Agreement.

IN WITNESS WHEREOF, the Members have caused this Agreement to be executed by their duly authorized representatives as of the date written below. Through their signatures, the representatives of the Members confirm that they have full authority to execute this Agreement.

D.C. EVEREST AREA SCHOOL DISTRICT

By: _____ ATTEST: _____
School Board President School Board Clerk
Date: _____ Date: _____

MEDFORD AREA PUBLIC SCHOOL DISTRICT

By: _____ ATTEST: _____
School Board President School Board Clerk
Date: _____ Date: _____

RURAL VIRTUAL ACADEMY CHARTER SCHOOL, INC.

By: _____
Governance Board President
Date: _____



In Memory Of
BETTY J. MULL
APRIL 7, 1926 - DECEMBER 7, 2025

What a comfort...

For us to know that our burden of grief
was shared by our family & friends.

~ Thank You

Thank you for
the beautiful
flowers

The _{of} Family

Betty Mull

DC Everest School Board,

Thank you for the
evergreen plant at mom's
funeral. Thank you to
the district for their
amazing support during
this difficult time.

Angela Haranek +
family of Peggy Bockhop)

Dear D. C. Everest School Board,

Your kind expression of sympathy
is deeply appreciated
and gratefully acknowledged.

The Family of Bill Mathies

*Your palm plant was
lovely.*