

AGENDA

**SCHOOL DISTRICT OF NEW GLARUS
REGULAR SCHOOL BOARD MEETING**

MONDAY, FEBRUARY 24, 2025

**HIGH SCHOOL LIBRARY/MEDIA CENTER, ROOM 183 JOIN ZOOM MEETING USING
LINK**

**HTTPS://US02WEB.ZOOM.US/J/85760461758?PWD=1OBJKMSFUEODIHWSDG6
HM8RSBPAP8V.1 BY PHONE USING 1-646-568-7788 MEETING ID 857 6046 1758**

& PASSWORD 963735

1701 2ND STREET

NEW GLARUS, WISCONSIN 53574

7:15 PM

- I. **CALL TO ORDER**
 - A. Agenda Published
 - B. Roll Call
 - C. Approval of Agenda and Revisions
- II. **INTRODUCTIONS-PRESENTATIONS**
 - A. AI Presentation - Bill Oemichen

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Extension
UNIVERSITY OF WISCONSIN-MADISON

The Opportunities and Challenges of Artificial Intelligence (AI)

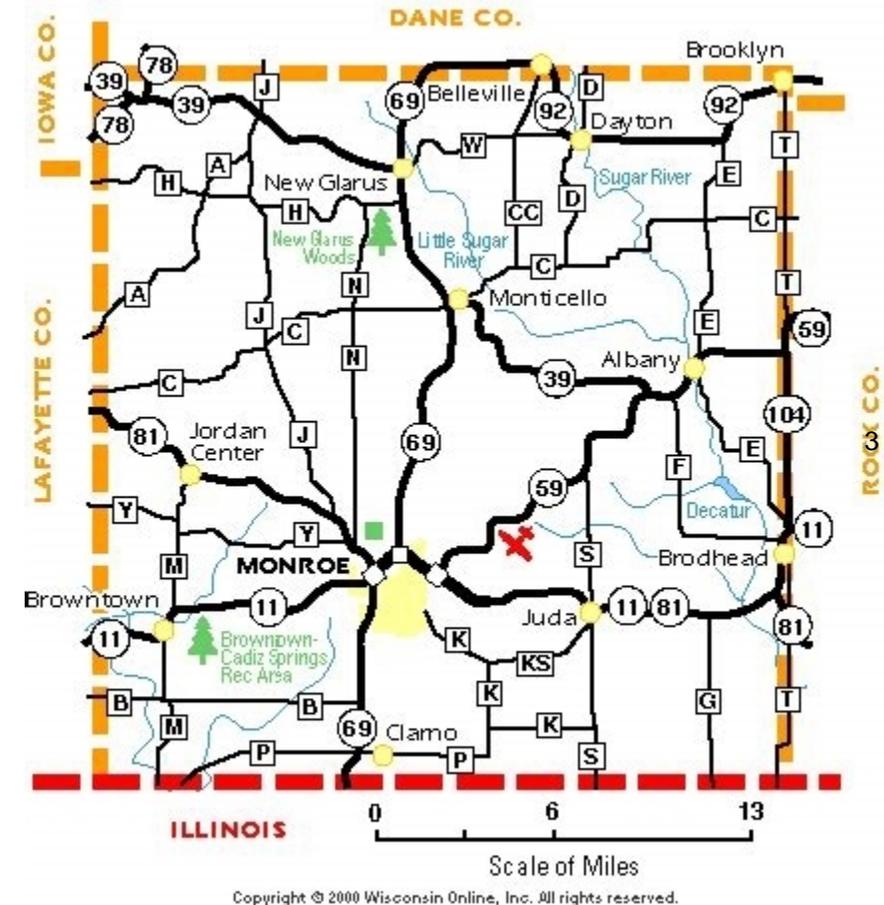
February 24, 2025

Bill Oemichen, J.D.
Professor of Practice – Law
Local Government Education Program
U.W.-Madison Division of Extension



Presentation Roadmap

- What is artificial intelligence?
- What is generative AI and how is it “trained”?
- AI benefits
- Ethical/security considerations
- Mitigating key AI risks
- Creating effective prompts
- Potential AI education and training program development

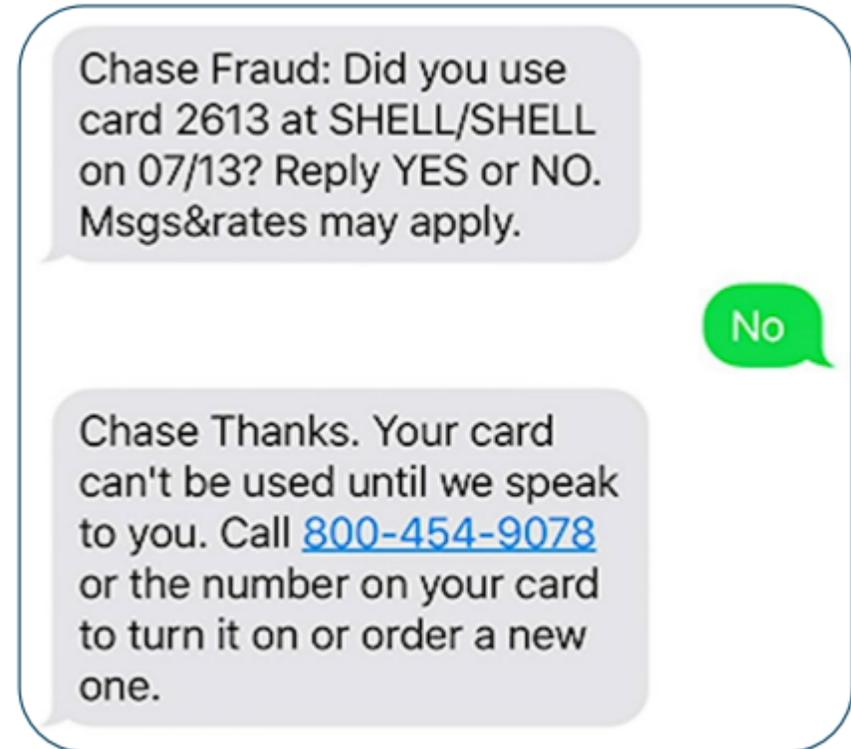


Today's Focus

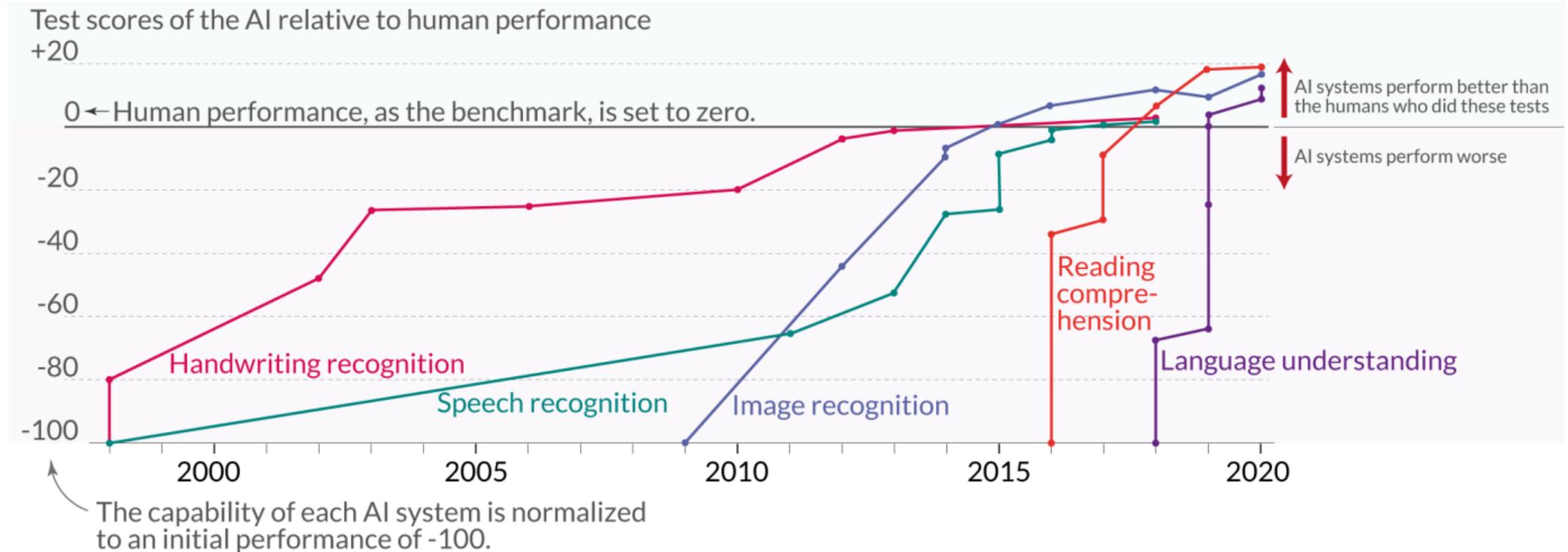
- How AI can be used to increase operational and administrative effectiveness in school districts
 - Need for use policies and training
- NOT on how AI can be used in the classroom
 - AI use can be controversial
 - Requires community stakeholder input
 - Risks must first be considered with mitigation plans put in place

AI in Your Life Today

- Email spam filters
- Online shopping recommendations
- Fitness trackers
- Social media feeds
- Music streaming
- Navigation
- Ride-sharing apps
- Email/text predictive writing
- Image recognition



Language and image recognition capabilities of AI systems have improved rapidly.



Data source: Kiela et al. (2021) - Dynabench: Rethinking Benchmarking in NLP
[OurWorldinData.org](https://ourworldindata.org) - Research and data to make progress against the world's largest problems.

Licensed under CC-BY by the author Max Roser

THE MOST POPULAR Generative AI Tools

Top 15 generative AI tools
with highest web traffic
in March 2024

Gemini
133M

Poe
43M

perplexity
40M

Claude
32M

DeepAI
31M

Copilot
26M

IMAGE

Midjourney
25M

Prezi
18M

NightCafe
14M

Leonardo AI
14M

Gamma
12M

Pixel
10M

VIDEO

Runway
9M

Ideogram
9M

CHATBOT



ChatGPT

2.3B VISITS

OpenAI's ChatGPT is reported to have
more than 200 million weekly active
users as of August 2024.



COLLABORATORS
RESEARCH • WRITING: Kayla Zhu
ART DIRECTION • DESIGN: Sabrina Lam

Source: World Bank Group, "Who
on Earth is Using Generative AI?"



1. ChatGPT - OpenAI (2015)
 - Industry leader
2. Gemini - Google (1998)
 - Now embedded in Google Search
3. Poe - Quora (2009)
 - Many chatbots and tools in one place
4. Perplexity - Perplexity AI (2022)
 - Cites links within the text response
5. Claude - Anthropic (2021)
 - "Harmless and helpful"
6. DeepAI - DeepAI (2017)
 - AI image generation, AI image editing, and AI characters for interactive conversations
7. Copilot - Microsoft (1975)
 - Built on GPT-4



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LOCAL GOVERNMENT EDUCATION PROGRAM

ChatGPT

- Most used form of Generative AI (OpenSource AI)
- AI language model developed by OpenAI
 - Uses machine learning to understand and generate human-like text
- Can be used quickly to:
 - Answer questions
 - Generate text
 - Translate languages
 - Summarize information
 - Create conversational dialogue
- Wide range of applications include:
 - Writing assistance
 - Tutoring
 - Content creation
 - Brainstorming
- *U.W.-Madison Extension policy is for staff to use CoPilot:*
<https://www.microsoft.com/en-us/microsoft-copilot>
 - *May not be available in certain counties*



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“Training”

- ChatGPT is “trained” on:
 - Books
 - Websites
 - Articles
 - Other written materials
- This allows ChatGPT to:
 - Learn language patterns
 - Grammar
 - Facts
 - Reasoning skills
- No access to real-time data or the internet during a conversation
 - Data is 1.5 years old at best



Potential AI Benefit for School Districts

- ✓ Providing stakeholder information and education
 - ✓ Students
 - ✓ Families
 - ✓ Broader school district community
- ✓ Enhancing policy setting
- ✓ Improving service delivery
- ✓ Improving health and safety processes
- ✓ Increasing financial resources
- ✓ Expanding program analysis and evaluation



AI Use in School Districts

Generative AI

- Report writing
- Grant writing
- Feedback on completed work
- Agenda creation
- Policy drafting
- Emails
- “Expert” opinion
- Monitor community feedback
- Generate recommendation templates
- Analyze NGSD educational standards with state standards

General AI

- Streamline open records requests
- Automated alerts
- Meeting transcription/analysis
- Assessing property through 3D imaging
- Tracking maintenance obligations
- Prioritizing facilities upgrades to accommodate fluctuating enrollment and trends in technology usage
- Employment – candidate review



How Can School District Employees Use AI?

- AI can help county employees with the following:
 - Overcome writer's block and brainstorm
 - Create outlines
 - Draft and write papers/documents/reports/grant applications
 - Edit and proofread
 - Paraphrase and rewrite
 - Provide research assistance
 - Enhance creativity
 - Manage citations and references
 - Translate languages
 - Provide feedback and suggestions
 - Summarize content
 - Collaborate and co-author



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Ethical/Security Considerations

- Don't input confidential information into ChatGPT or other AI service platforms
 - Information will become part of the language model
 - Become accessible to others
- Be sure to cross-check generated information for accuracy with local data sources and experts
 - Court case example
- Be aware biases may be incorporated into the response
- Concerns re: what impact AI will have on the workforce



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“AI won't take your job, it's somebody using AI that will take your job.” - Economist Richard Baldwin, 2023 World Economic Forum's Growth Summit

Beware of AI Bias Risk

- **Training data bias:** reflect viewpoints towards certain regions
- **Cultural bias:** reflect Western norms; misrepresent cultural diversity
- **Gender bias:** reflect gender stereotypes (doctors vs. teachers)
- **Racial and ethnic bias:** perpetuate stereotypes or underrepresent minority perspectives
- **Confirmation bias:** response may align with user's inputs
- **Political bias:** may favor certain political perspectives
- **Socioeconomic bias:** may reflect more affluent societies or classes
- **Accessibility bias:** underrepresent less mainstream info sources
- **Language bias:** AI models perform better using English
- **Recency bias:** may favor outdated information

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Mitigating AI Bias Risk

- Be aware of AI limitations and use your own critical thinking skills
- Frame balanced prompts
- Fact check
- Use AI platforms/vendors with more diverse data sources



Mitigating Copyright Infringement Risk

- Federal law protecting original works
- Implications for use of copyrighted material in AI training and in AI image generation
- Fact check and find original sources
- Use AI-generated images carefully



Managing Hallucination Risk

- Hallucinations occur when AI generates information that is factually incorrect, nonsensical, or entirely fabricated
- Happens b/c AI doesn't know facts but predicts the next most likely word or phrase
- Example: fictional court case citations
- Always cross check facts – compare to reliable sources



“The AI is not pulling from a database, it is guessing the next word based on statistical patterns in its training data. That means that what it produces is not necessarily true (in fact,¹⁸ one of many **surprises about LLMs are how often they are right, given this**), but, even when it provides false information, it likely sounds plausible. That makes it hard to tell when it is making things up.” -Ethan Mollick, Professor and Co-Director of Generative AI Labs at Wharton

Prompting Techniques

Context – give the AI a persona, an audience, an output format, etc.

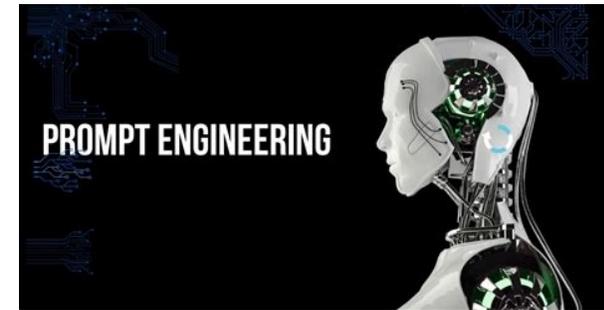
Examples – give the AI a few examples to work from that model what you're looking for

Chain of Thought – ask the AI to go step-by-step through instructions



Prompting Do's and Don'ts

- ✓ DO give context
 - ✓ identify your keywords up front
 - ✓ give details and be specific
 - ✓ Indicate your desired output format
- ✓ Do use examples
- ✓ DO incorporate creativity
 - ✓ ask for a different personality to respond
 - ✓ create thought experiments and leverage your own creativity
- ✓ DO use AI as a drafting board to help you organize your thoughts
- ✓ DO ask for step-by-step thinking
- ✓ DO ask for multiple outputs (ex. list of ten)
- ✓ DO iterate and refine the results
- ✓ DO request questions to help you provide additional information
- ✓ DO check its work
- ✓ DO assume responsibility for how your use and apply AI
- ✓ Do think about potential unintentional biases in word choice or arguments that may be present in the tool response



Creating Effective Prompts

- ✓ Be clear and specific
- ✓ Consider your audience
- ✓ Encourage critical thinking
- ✓ Use open-ended questions (not yes/no)
- ✓ Incorporate creativity or imagination
- ✓ Link to real-world applications
- ✓ Break down complex topics
- ✓ Use context or scenarios
- ✓ Encourage personal reflection or experience
- ✓ Keep the tone engaging

How to
Write
AI Prompts



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Vary your prompts: focus some on facts and knowledge while other should encourage opinion reflection or creativity



Acknowledgements and Questions

- Southwest Regional Planning
- Iowa County Government
- University of Wisconsin School of Business



For More Information

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III. **PUBLIC COMMENT PERIOD**

IV. **APPROVAL OF CONSENT AGENDA**

A. Item(s) To Be Removed From Consent Agenda

1. Board Minutes

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SCHOOL DISTRICT OF NEW GLARUS DISCUSSION AND REGULAR SCHOOL BOARD MEETING

Monday, February 10, 2025

CALL TO ORDER

The meeting was called to order at 7:15 p.m. by Board President, Bill Oemichen. The agenda was posted at the New Glarus Elementary School, New Glarus Middle School, New Glarus High School, Bank of New Glarus, New Glarus Post Office, Lake Ridge Bank – New Glarus Branch, Woodford State Bank – New Glarus Branch, and the District Website.

ROLL CALL

Present: Bill Oemichen, Ron Roesslein, Travis Zimmerman, Cari Ann Muggenburg, Cassie Ballweg, Casey McCoy, and Heather Thornton

APPROVAL OF AGENDA AND REVISIONS

Motion by Ron Roesslein to approve the agenda as presented. Second by Travis Zimmerman.
Motion carried 7-0.

INTRODUCTIONS –PRESENTATIONS

Staff, Parent and Student Survey Results

Dr. Thayer presented the results of the 2024 Staff, Parent and Student Surveys to the Board.

PUBLIC COMMENT PERIOD

Kari and Cullen Steck spoke to the Board about their request to Alter School District Boundaries. They want the Board to consider annexing their land in the New Glarus School District to the Belleville School District.

APPROVAL CONSENT AGENDA

ITEM(S) TO BE REMOVED FROM CONSENT AGENDA

1. BOARD MINUTES & CLOSED SESSION MINUTES
2. APPROVAL OF BILLS
3. TREASURERS REPORT
4. STAFFING REPORT
5. DONATIONS

Motion by Heather Thornton to approve the Consent Agenda as presented. Second by Travis Zimmerman. Motion carried 7-0.

COMMITTEE UPDATES

POLICY, COMMUNICATION & ADVOCACY; Met. The Committee reviewed NEOLA policy revisions.

HANDBOOK AND PERSONNEL; Did not meet.

BUDGET: Met. The Committee received an overview of the 2023-24 Audit, the 2025-26 Budget Assumptions, and discussed upcoming referendum planning with the Administration.

CURRICULUM, SPORTS & CO-CURRICULAR: Did not meet.

FACILITIES, TRANSPORTATION, AND TECHNOLOGY: Did not meet.

DISCUSSION AND POSSIBLE ACTION ITEMS

A. PETITION TO ALTER SCHOOL DISTRICT BOUNDARIES

The Board reviewed a request from Cullen and Kari Steck to alter school district boundaries.

Motion by Travis Zimmerman to deny the request to alter school district boundaries as presented. Second by Ron Roesslein. Motion carried 7-0.

B. OVERNIGHT GOLF TRIP – APRIL 11-12, 2025

The Board reviewed a request from the High School Golf Team for an overnight match at the Hartford Golf Club on April 11-12, 2025.

Motion by Travis Zimmerman to approve the overnight golf trip to Hartford Golf Club on April 11-12, 2025, as presented. Second by Heather Thornton. Motion carried 7-0.

C. RESCIND POLICY 2264 – NONDISCRIMINATION ON THE BASIS OF SEX IN EDUCATION PROGRAMS OR ACTIVITIES

Policy Committee Chair, Bill Oemichen provided the Board with an explanation of why policy 2264 is recommended to be rescinded.

Motion by Policy, Communication & Advocacy Committee Chair, Bill Oemichen to rescind policy 2264 – Nondiscrimination on the Basis of Sex in Education Programs or Activities. Motion carried 7-0.

D. POLICY 2266 – NONDISCRIMINATION ON THE BASIS OF SEX IN EDUCATION PROGRAMS OR ACTIVITIES

The Board reviewed Policy 2266 – Nondiscrimination on the Basis of Sex in Education Programs or Activities.

Motion by Policy, Communication & Advocacy Committee Chair, Bill Oemichen to approve Policy 2266 – Nondiscrimination on the Basis of Sex in Education Programs or Activities as presented. Motion carried 7-0.

E. RESIGNATIONS

The Board reviewed the resignation/retirement of Diane Roska, Elementary School Teacher.

Motion by Travis Zimmerman to accept the resignation/retirement of Diane Roska, Elementary School Teacher as presented. Second by Cassie Ballweg. Motion carried 7-0.

F. NEW HIRES

1. Eric Spanton – HS Head Baseball Coach

The Administration recommended the approval of Eric Spanton as HS Head Baseball Coach.

Motion by Ron Roesslein to approve the hiring of Eric Spanton as HS Head Baseball Coach as presented. Second by Casey McCoy. Motion carried 6-1.

2. Bobby Schmitz – HS Assistant Baseball Coach

The Administration recommended the approval of Bobby Schmitz as HS Assistant Baseball Coach.

Motion by Ron Roesslein to approve the hiring of Bobby Schmitz as HS Assistant Baseball Coach as presented. Second by Cari Ann Muggenburg. Motion carried 7-0.

DISCUSSION ITEMS

A. LETTER TO THE EDITOR FROM BOARD OF EDUCATION ABOUT REFERENDUM

Board President, Bill Oemichen offered to draft a letter to the editor from the Board about the upcoming referendum. He will present the letter to the Board at the next meeting for approval.

B. ELEMENTARY CAFETERIA/LMC RENOVATION

Dr. Thayer provided a report on the new elementary library. Construction will be completed soon with the opening planned for the week after spring break.

C. REFERENDUM PLANNING

Dr. Thayer provided the Board with an update on the Administration's plans to continue informing the public about the referendum on the spring ballot.

ANNOUNCEMENTS

Board President, Bill Oemichen reminded the Board that Senator Howard Marklein will be visiting the District on February 24th. State Representative Jenna Jacobson will attend the March 17th Board meeting.

FUTURE SCHOOL BOARD AND COMMITTEE MEETINGS.

- February 24, 2025 - Discussion and Regular Board Meeting – 7:15 p.m.
- March 17, 2025 – Discussion and Regular Board Meeting – 7:15 p.m.

ADJOURN

Motion by Ron Roesslein to adjourn the meeting at 8:15p.m. Second by Travis Zimmerman. Motion carried 7-0.

Respectfully submitted by Cari Ann Muggenburg, Clerk, Kris Anderson, District Executive Assistant

CHECK NUMBER	CHECK VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT
139	EMPLOYEE BENEFITS CO	02/14/2025	20250214AD	HSA EMPLOYEE CONTR	10,255.75
		02/14/2025	20250214AF	EMPLOYER CONTR	27,750.00
				Totals for 139	38,005.75
326	WISCONSIN RETIREMENT	02/14/2025	20250214AD	Payroll accrual	46,175.33
		02/14/2025	20250214AF	Payroll accrual	46,175.33
				Totals for 326	92,350.66
558	ELECTRONIC TAX FILIN	02/14/2025	20250214AD	Payroll accrual	6,617.92
		02/14/2025	20250214AD	Payroll accrual	9,927.29
		02/14/2025	20250214AD	Payroll accrual	45,815.75
		02/14/2025	20250214AD	Payroll accrual	42,447.51
		02/14/2025	20250214AF	Payroll accrual	9,927.29
		02/14/2025	20250214AF	Payroll accrual	42,447.51
				Totals for 558	157,183.27
887	WI DEPARTMENT OF REV	02/14/2025	20250214AD	Payroll accrual	405.00
		02/14/2025	20250214AD	Payroll accrual	27,349.00
				Totals for 887	27,754.00
1059	WEA TAX SHELTERED AN	02/14/2025	20250214AD	Payroll accrual	10,000.00
		02/14/2025	20250214AD	Payroll accrual	1,020.00
		02/14/2025	20250214AD	WEA ROTH \$	1,912.50
		02/14/2025	20250214AD	WEA ROTH %	1,669.38
		02/14/2025	20250214AF	Payroll accrual	1,833.38
				Totals for 1059	16,435.26
1213	EMPLOYEE BENEFITS CO	02/14/2025	20250214AD	Payroll accrual	400.00
		02/14/2025	20250214AD	Payroll accrual	618.33
				Totals for 1213	1,018.33
1515	DEAN HEALTH PLAN, IN	02/14/2025	20250214AD	Payroll accrual	1,921.76
		02/14/2025	20250214AD	Payroll accrual	1,462.16
		02/14/2025	20250214AD	Payroll accrual	11,290.34
		02/14/2025	20250214AD	Payroll accrual	522.20
		02/14/2025	20250214AD	Payroll accrual	720.66
		02/14/2025	20250214AD	Payroll accrual	104.44
		02/14/2025	20250214AD	Payroll accrual	1,441.32
		02/14/2025	20250214AF	Payroll accrual	591.85
		02/14/2025	20250214AF	Payroll accrual	8,167.50
		02/14/2025	20250214AF	Payroll accrual	4,083.75
		02/14/2025	20250214AF	Payroll accrual	2,959.25
		02/14/2025	20250214AF	Payroll accrual	10,890.00
		02/14/2025	20250214AF	Payroll accrual	8,285.90
		02/14/2025	20250214AF	Payroll accrual	63,978.75
				Totals for 1515	116,419.88
1715	DELTA DENTAL OF WISC	02/14/2025	20250214AD	Payroll accrual	112.56
		02/14/2025	20250214AD	Payroll accrual	1,212.50
		02/14/2025	20250214AD	Payroll accrual	32.16
		02/14/2025	20250214AD	Payroll accrual	145.50
		02/14/2025	20250214AD	Payroll accrual	8.04
		02/14/2025	20250214AD	Payroll accrual	145.50
		02/14/2025	20250214AD	Payroll accrual	291.00
		02/14/2025	20250214AF	Payroll accrual	1,648.92
		02/14/2025	20250214AF	Payroll accrual	182.43

CHECK NUMBER	CHECK VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT
1715	DELTA DENTAL OF WISC	02/14/2025	20250214AF	Payroll accrual	824.46
		02/14/2025	20250214AF	Payroll accrual	824.46
		02/14/2025	20250214AF	Payroll accrual	45.61
		02/14/2025	20250214AF	Payroll accrual	6,870.50
		02/14/2025	20250214AF	Payroll accrual	638.54
				Totals for 1715	12,982.18
66784	LAWINGER, THEODORE	02/10/2025	MS GBB	ATHL OFFL	85.00
				Totals for 66784	85.00
66785	AFLAC WORLDWIDE HEAD	02/14/2025	20250214AD	Payroll accrual	36.38
				Totals for 66785	36.38
66786	MADISON NATIONAL LIF	02/14/2025	20250214AD	Payroll accrual	725.24
		02/14/2025	20250214AF	Payroll accrual	2,038.85
				Totals for 66786	2,764.09
66787	MINNESOTA MUTUAL LIF	02/14/2025	20250214AF	Payroll accrual	152.12
		02/14/2025	20250214AD	Payroll accrual	760.66
		02/14/2025	20250214AD	Payroll accrual	1,170.43
		02/14/2025	20250214AD	Payroll accrual	94.70
				Totals for 66787	2,177.91
66788	NEW GLARUS COMMUNITY	02/14/2025	20250214AD	Payroll accrual	185.00
				Totals for 66788	185.00
66789	UNITED WAY GREEN COU	02/14/2025	20250214AD	Payroll accrual	100.00
				Totals for 66789	100.00
66790	JOHNSON, JESSE	02/11/2025	02/11/25 G	ATHL OFFL	85.00
				Totals for 66790	85.00
66791	KLUTZKE, MATTHEW	02/11/2025	02/11/25 G	ATHL OFFL	85.00
				Totals for 66791	85.00
66792	KRENTZ, GEOFFREY	02/11/2025	02/11/25 G	ATHL OFFL	85.00
				Totals for 66792	85.00
66793	CALNIN, CURTIS	02/13/2025	02/13 BBB	ATHL OFFL	85.00
				Totals for 66793	85.00
66794	HARDYMAN, LOGAN	02/13/2025	02/13 BBB	ATHL OFFL	65.00
				Totals for 66794	65.00
66795	KLEIST, CRAIG	02/13/2025	02/13 BBB	ATHL OFFL	85.00
				Totals for 66795	85.00
66796	LARSON, DREW	02/13/2025	02/13 BBB	ATHL OFFL	85.00
				Totals for 66796	85.00
66797	PYNNONEN, MATT	02/13/2025	02/13 BBB	ATHL OFFL	60.00
				Totals for 66797	60.00
66798	ROTH, MARK	02/13/2025	02/13 BBB	ATHL OFFL	62.50
				Totals for 66798	62.50

CHECK NUMBER	CHECK VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT
66799	RYAN, MARK	02/13/2025	02/13 BBB	ATHL OFFL	60.00
				Totals for 66799	60.00
66800	KARTMAN, TY	02/17/2025	02/17/ gbb	ATHL OFFL	85.00
				Totals for 66800	85.00
66801	KLEIN, BRANDON	02/17/2025	02/17/ gbb	ATHL OFFL	85.00
				Totals for 66801	85.00
66802	McCORMICK, ERICK	02/17/2025	02/17/ gbb	ATHL OFFL	62.50
				Totals for 66802	62.50
66803	MIEHE, KENT	02/17/2025	02/17/ gbb	ATHL OFFL	85.00
				Totals for 66803	85.00
66804	SCHULTING, JASON	02/17/2025	02/17/ gbb	ATHL OFFL	65.00
				Totals for 66804	65.00
66805	APEX BUILDING CONSUL	02/17/2025	2025-0002	ROOF INSPECTION - GS	2,400.00
				Totals for 66805	2,400.00
66806	AUTO VALUE NEW GLARU	02/17/2025	709075969	DEF	51.96
		02/17/2025	709075647	DEF	77.94
				Totals for 66806	129.90
66807	BALLWEG, CASSANDRA	02/17/2025	01/28/2025	MILEAGE	147.00
				Totals for 66807	147.00
66808	CESA #9	02/17/2025	19853	WVS	2,320.00
				Totals for 66808	2,320.00
66809	DUERST, NITA	02/17/2025	02/07	MILEAGE	54.60
				Totals for 66809	54.60
66810	MCHS OCCUPATIONAL HE	02/17/2025	3764-34404	ANNUAL CONSORTIUM FEE	125.00
				Totals for 66810	125.00
66811	OREGON HIGH SCHOOL	02/17/2025	1350002	REGISTRATION FEE	175.00
				Totals for 66811	175.00
66812	REGEZ SUPPLY CO. INC	02/17/2025	261470	CUSTODIAL SUPPLIES	1,729.80
				Totals for 66812	1,729.80
66813	RHYME BUSINESS PRODU	02/17/2025	38466416	COPIER LEASE	858.43
		02/17/2025	38557503	COPIER LEASE	377.08
				Totals for 66813	1,235.51
66814	SAM'S CLUB	02/17/2025	02/08/2025	CONCESSIONS	35.74
				Totals for 66814	35.74
66815	SCHOOL SPECIALTY	02/17/2025	3081046698	WATER/SAND TABLES/SOCCER GOALS	746.54
				Totals for 66815	746.54
66816	SYMDON AUTO GROUP	02/17/2025	12903	TRUCK REPAIR	350.91
				Totals for 66816	350.91

CHECK NUMBER	VENDOR	CHECK DATE	INVOICE NUMBER	INVOICE DESCRIPTION	AMOUNT
66817	AUTO VALUE NEW GLARU	02/19/2025	709076114	DIESEL FUEL ADDITIVE	203.88
				Totals for 66817	203.88
66818	CESA 2	02/19/2025	2500998	EL TESTING AND CONSULTATION	3,450.00
				Totals for 66818	3,450.00
66819	COUNTRYMAN & KOMRO L	02/19/2025	6687021825	GRADUATION CAPS	70.00
				Totals for 66819	70.00
66820	GENERAL PARTS INC	02/19/2025	6580631	REPAIR BOOSTER HEATER	465.95
				Totals for 66820	465.95
66821	HARDYMAN, LOGAN	02/19/2025	MS GBB	ATHL OFFL	85.00
				Totals for 66821	85.00
66822	LAFORCE INC.	02/19/2025	1272464	BASEMENT DOOR REPLACEMENT	3,636.00
				Totals for 66822	3,636.00
66823	ORION FAMILY SERVICE	02/19/2025	27981	JANUARY SERVICES	2,858.37
				Totals for 66823	2,858.37
66824	REAR, VAN	02/19/2025	MS GBB	ATHL OFFL	77.50
				Totals for 66824	77.50
				Totals for checks	488,934.41

<u>CHECK</u>		<u>CHECK</u>	<u>INVOICE</u>	<u>INVOICE</u>	<u>INVOICE/CHECK</u>
<u>NUMBER</u>	<u>VENDOR</u>	<u>DATE</u>	<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
242500031	KRAEMER BROTHERS, LLC	02/11/2025	14375	PK2 - Pay app 15	201,033.10
				Totals for 242500031	201,033.10
242500032	BRAY ASSOCIATES ARCHITECTS, INC.	02/19/2025	3388-34	Dec/Jan services	9,192.76
				Totals for 242500032	9,192.76
				Totals for checks	210,225.86

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
49	OTHER CAPITAL PROJECTS FUND	0.00	0.00	210,225.86	210,225.86
***	Fund Summary Totals ***	0.00	0.00	210,225.86	210,225.86

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

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
JANUARY 31, 2025**

Vendor	Description	Amount
NELSONS BUS SERVICE INC	BUS REPAIR	8,240.36
IN *CLARK ELECTRIC	HS new bb hoop controls	4,338.49
SAN-A-CARE	custodial supplies	3,286.10
AMZN MKTP US*ZG3FE8MV2	Camera	2,958.00
FSP*RBS ACTIVEWEAR	HS Basketball Team Jackets	2,621.60
BSN SPORTS LLC	JVFB uniforms for NG Football program	2,427.50
E PRO STL	December PT services	2,209.87
FOLLETT CONTENT SOLUTIONS	Books	1,299.22
XELLO	Methodize - ACT & SAT	1,235.00
SAN-A-CARE	custodial supplies	1,204.28
FOLLETT CONTENT SOLUTIONS	Books	1,198.04
SAN-A-CARE	custodial supplies	937.78
CESA #11	Transition Conference registration for 3 people	885.00
AMAZON MKTPL*Z57QU1801	Kitchen Equipment (Carl Perkins)	877.95
AMAZON MKTPL*ZD0ME9D90	(2) wide-screen monitors	799.96
AMAZON RETA* ZC4UP8K40	Kitchen Lab Equipment (Carl Perkins)	749.97
WM.COM	JAN SERV	712.41
IN *DONOVAN GROUP FLORIDA	referendum materials	700.00
FAIRFIELD INN & SUITES	CONFERENCE LODGING	538.00
"RENNING, LEWIS LACY,"	DEC SERV	522.00
FSP*RBS ACTIVEWEAR	gbb team apparel item.	498.25
NATIONAL FFA ORGANIZATIO	Giveaway Gear	492.98
AMAZON MKTPL*ZG1X38N32	cubby boxes	428.79
AMAZON MKTPL*Z530S8DX2	cubby boxes	417.90
AMAZON MKTPL*ZP0OX9SB0	cubby boxes	417.90
AMAZON MKTPL*ZP6WR3992	cubby boxes	417.90
AMAZON MKTPL*ZP9KZ4ZJ0	cubby boxes	417.90
AMAZON MKTPL*ZG0NL9AL2	Rolling Paper Cart	414.00
FAIRFIELD INN AND SUIT	Hotel room for 2 nights for Dorian Vocal Festival	406.56
FAIRFIELD INN AND SUIT	Hotel room for 2 nights for Dorian Vocal Festival	406.56
AMZN MKTP US*ZP8AQ4QF1	Classroom calculators	398.00
BSN SPORTS LLC	12 new basketballs for MS PE /MS/Youth Basketball/4 new nets for ba:	397.96
AMAZON MKTPL*ZP7N55P30	Wide screen monitor for LE/mic charger	387.65
FAIRFIELD INN AND SUIT	Hotel room for 2 nights for Dorian Festival, Chaperones	384.16
FLINN SCIENTIFIC INC	Topographic map volcano lab /Mini mole rocket stoichiometry lab	380.69
THE WEBSTAIRANT STORE INC	kitchen utensels	379.87
AMAZON MKTPL*Z59XN8T50	cubby boxes	376.11
BLAIN'S FARM & FLEET	stepladders for stoeage rooms in Primary	338.45
AMAZON MKTPL*Z54WX3P11	Air dry Clay for Creation Station Frames for puzzles	337.52
ODP BUS SOL LLC# 106869	office supplies	331.43
BLAIN'S FARM & FLEET	step ladders for storage rooms in Primary	326.45
PY *WI CESA5	Registration for 2 day CESA 5 SLP Institute conference	300.00
PY *WI CESA5	SLP Institute- CESA 5 36	300.00
WARD BRODT MUSIC	English Horn Repair	300.00
AMZN MKTP US*ZG4XL4TE0	Promo-giveaway item for home basketball game	297.47

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
JANUARY 31, 2025**

ODP BUS SOL LLC# 106869	Card Stock Color Copier Paper	278.72
ASHA 3	Annual ASHA professional SLP dues for 2025	278.00
"RENNING, LEWIS LACY,"	Nov serv	261.00
SPECTRUM	JAN SERV	258.07
AMAZON MKTPL*Z56N64S62	cubby boxes	250.74
ASHA 3	National Organization Dues for CCC maintenance	250.00
AMAZON MKTPL*ZD46237P2	New Equipment-Rolling Laptop Workstation-CPR Masks	243.97
PY *CESA 2	Registration Fee for Nonviolent Crisis Intervention Initial Training	240.00
AMAZON MKTPL*Z58O94NO0	January Order Shared Toys.pdf Play-based materials shared with OT, S	228.33
SOCIAL THINKING	Social Thinking Curriculum Level 2	225.70
T-BOCKS SPORTS BAR & G	Dorian Dinner for Chaperones/Students includes tip	225.00
AMAZON.COM*Z78V24CB2	Caring for Kids	220.44
SMARTSIGN	Video Surveillance & Tornado Shelter Signs for New ES Bldg	219.32
AMAZON MKTPL*ZC7JD5AP0	wide screen monitor	209.00
AMAZON MKTPL*Z57K842W0	Musical - flower art supplies	202.46
MUSICPLAYONLINE.COM	Online curriculum	200.00
AMAZON MKTPL*ZG47A5551	wide-screen monitor for admin team	199.99
AMAZON MKTPL*ZG7AJ7CU2	wide-screen monitor for ms office	199.99
AMAZON.COM*ZD8T142Q0	EIE Grant-Stand up Desk	195.47
AMAZON MKTPL*ZD7VG11P1	legos	191.55
GRAINGER	custodial equipment	191.20
WALMART.COM 8009256278	HS Lab Supplies	188.87
AMAZON MKTPL*ZD8IA2Y22	PBIS	187.39
AMAZON MKTPL*ZD9ML2WF0	Classroom Supplies	178.27
AMAZON MKTPL*ZP4ZP9KG1	Meeting activity supplies	172.81
AMZN MKTP US*ZD8A95OV1	EIE Grant Flexible Seating	167.97
AMAZON MKTPL*ZP2FD6D21	class set of calculators for chemistry	167.60
AMAZON MKTPL*Z59GY8JA2	cubby boxes	167.16
WALMART.COM	MS Lab Supplies	166.03
J.W. PEPPER	Vocal Jazz music and MP3 Accompaniments	164.19
BSN SPORTS LLC	PK2 GYM - BALL CARTS	163.98
AMAZON MKTPL*ZC0W95020	ink cartridge for hs large format printer	160.54
AMAZON RETA* ZC0DM1RX2	Kitchen Equipment (Carl Perkins)	156.90
CAROLINA BIOLOGIC SUPPLY	Medical Interventions lab kit	156.05
WARD BRODT MUSIC	Plastic Reeds	155.96
AMAZON MKTPL*ZD59E3QL0	art supplies for art metals	155.52
ROYS MARKET	Farm to Fork Lab	144.76
AMAZON.COM*Z528R0C41	Supplies-Equipment- Protective-Rubbermaid tubs	141.99
WARD BRODT MUSIC	Tenor Sax Repair	138.25
AMAZON MKTPL*Z553V51D0	Playdoh, Markers, Carpet spots. and cash register	135.83
EB *2025 COACHING CLIN	NG Football Coaching Clinic	133.56
AMAZON MKTPL*ZD9JY6WO2	Office supplies for new office	133.41
NATIONAL FFA ORGANIZATIO	jackets	132.00
RBS ACTIVE* NEW GLARUS	Musical Tshirts	130.28
WARD BRODT MUSIC	Flute Repair	129.00
AMAZON MKTPL*Z58O33TH0	life skills supplies; materials to support SEL & regulation	128.14
WALMART.COM 8009256278	Farm 2 Fork	124.62

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
JANUARY 31, 2025**

AMAZON MKTPL*ZD24F3SA2	books	120.08
SPECTRUM	JAN SERV	119.97
GLACIER CANYON LLC	1-night lodging for CESA 5 Speech Conference	119.00
COSTCO WHSE#1491	Water for basketball concession stand	118.83
AMAZON MKTPL*ZP0859RH0	Misc adapters and cables	112.09
AMAZON RETA* ZD8F43WP1	books	110.37
AMZN MKTP US*ZG4C511C1	9x12 Painting Paper	110.25
AMAZON MKTPL*ZE0XP98X1	CARING FOR KIDS - WINTER CLOTHES	109.97
AMAZON MKTPL*ZG1MB4FS2	lunch with principal treats and conference room snacks	109.39
AMZN MKTP US*Z57W83LJ1	Kitchen Equipment (Carl Perkins)	108.98
WAL-MART #1176	Classroom Supplies for iReady completion	103.40
AMZN MKTP US*ZD00C0KC0	Kitchen Cleaning Supplies	103.19
AMAZON MKTPL*ZD9EQ4BG2	Wall office organizer, file folders, safety magnet strips	102.84
SABIN FAMILY TABLE	Dorian Lunch for students/chaperones	102.13
QDOBA 2014	MS Government Field Trip Food	100.64
BSN SPORTS LLC	COACHES WHISTLES	100.00
SMORE.COM - EDUCATOR	Presentation & Newsletter software	99.00
SAMSCLUB.COM	Classroom supplies	98.52
GLACIER CANYON LLC	1 night's lodging for CESA 5 SLP Institute	98.00
GLACIER CANYON LLC	lodging for CESA 5 SLP Institute	98.00
AMAZON MKTPL*Z546L9LH1	Art supplies for art metals and painting	97.97
AMAZON MKTPL*Z591N04T0	pens, file folders, toys for preschool/4K Speech students	97.35
DRI*SIGNS	Video Surveillance & Tornado Shelter Signs for ES	97.01
AMAZON RETA* ZD4D48VW0	Headphoones for kindergarten	97.00
AMAZON MKTPL*ZC9UH1L60	books	96.56
AMAZON MKTPL*ZD75G63P0	FFA Scrapbook supplies	91.88
DOMINO'S 2027	food order for mock trial team during Brookfield Academy tournament	91.85
VENTRIS LEARNING	science of reading intervention book	90.00
WWW COSTCO COM	Caring for kids	89.24
SAN-A-CARE	custodial equipment repair	88.91
J.W. PEPPER	MS Spring Concert Music	86.49
AMAZON MKTPL*ZG6VI1N22	Replaced old shower curtain, shower mat, & privacy curtain, for chang	85.38
WALMART.COM	HS Lab Supplies	85.24
AMZN MKTP US*Z589T6502	Kitchen Cleaning Supplies	85.00
"RENNING, LEWIS LACY,"	Dec serv	85.00
PP*APPLE.COM/BILL	LiveTranscribe app for buildings/maintenance	84.39
NEW GLARUS HARDWARE	softener salt	83.88
AMZN MKTP US*ZP6X31W91	art supplies for art metals	82.50
AMAZON MKTPL*ZG14454A2	iPad chargers	80.94
BROKEN ARR* (1 OF 1 PA	gbb banner	80.00
AMAZON MKTPL*Z52FX4FA0	EIE Grant Weighted Lap Animals	79.98
AMAZON MKTPL*Z58Z62F62	(3) Webcams	79.97
AMAZON MKTPL*ZD5R46PP2	books	78.17
AMAZON MKTPL*Z58B57VL1	monitor stands	77.87
PAYPAL *ALIPAYUSINC	Programmable unit for Knight Crew coding training	75.10
WARD BRODT MUSIC	Clarinet Repair	75.00
WARD BRODT MUSIC	Clarinet Repair	75.00

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
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WARD BRODT MUSIC	Oboe/Bassoon Reeds	73.96
USPS PO 5656000689	Stamps - FFA Banquet invites	73.00
TEACH STARTER	Tier Two Student Materials	73.00
AMAZON MKTPL*Z573G9MK1	Play and Learning Center supplies	72.77
AMAZON MKTPL*ZC3JR5112	For Art Club: 2 sketch books and 2 stuffies for Make a Wish	71.88
AMAZON MKTPL*ZG1DT4MB1	Books and Supplies.pdf	70.58
AMAZON MKTPL*Z59622C92	gloves for MP and shelf for new room	70.09
WWW COSTCO COM	Office Supplies	69.96
AMZN MKTP US*ZG3GT3AA1	9x12 Drawing Paper	69.36
SP STUTTERINGTHERAPY	Stuttering and Bullying materials	68.48
OVERDRIVE DIST	digital books	66.99
ROYS MARKET	MS Lab	66.98
MENARDS MADISON WEST WI	door hardware misc. repair	66.13
AMZN MKTP US*ZC0KF1KF2	Heavy Duty Staplers-Elem. Workrooms	65.98
STEVE WEISS MUSIC INC	Percussion Equip	64.43
DNR WS2 PRK PARKS EPAY	7th Grade Field Trip Shelter Reservation	62.95
NEW GLARUS HARDWARE	Benches Paint and Materials	62.73
AMAZON MKTPL*ZG9PZ4TA2	file folder, gloves and baskets for bathroom	62.33
AMAZON MKTPL*ZP6YM09F1	office supplies - 8th grade	60.62
WALMART.COM 8009256278	HS Lab Supplies	60.14
AMAZON RETA* Z51N90GE0	Puzzles	59.99
AMAZON MKTPL*ZD5E78222	Office Supplies	59.99
AMAZON MKTPL*ZG2EH17V1	(2) Webcams	59.98
AMAZON MKTPL*ZG4JG7RQ1	charging station	59.84
AMAZON.COM*Z58QY1262	Office Supplies	59.36
AMAZON MKTPL*Z54VU44W1	Madrigals 5th grade program, placements/cups	56.28
WSTMA	dues	55.00
TROUVAILLE COFFEE	Admin Meeting	53.30
AMAZON RETA* Z59EB9FN1	Clarinet Case	52.99
AMAZON MKTPL*ZC48I2ECO	HDMI to USB C cables	52.98
AMAZON MKTPL*ZD2MS4ZA1	Furniture for New Office	52.98
AMAZON MKTPL*ZD4RP1840	Band Supplies	52.97
SOUTHPAW ENTERPRISES INC	Swing rope to accommodate for tall ceilings in EC	52.50
AMAZON MKTPL*Z56NP12M2	Drawing book holders	52.41
AMAZON MKTPL*ZC4NU0NR0	desk reference organizer	52.13
AMAZON MKTPL*Z58LF0L81	Classroom Supplies	52.09
AMAZON MKTPL*Z51110BV0	art supplies for art metals	51.84
AMAZON MKTPL*ZG2VP3WLO	Mindfulness Materials	51.52
NOODLES & CO 206	MS Student Government Field Trip Food	51.00
POMPS TIRE 037	tire repair truck	50.95
KWIK STAR #629	Gas for van for Dorian Luther College Trip	50.68
WALMART.COM 8009256278	HS Lab Supplies	50.20
AMAZON MKTPL*ZP2VQ4RV1	books	50.16
61947 - THE FED - 61947	CONFERENCE MEAL	50.00
WARD BRODT MUSIC	Tenor Sax Repair	50.00
J.W. PEPPER	MS Lg Group Contest Music	50.00
AMAZON RETA* Z55602G20	legos	49.99

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
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THE ATLANTIC	1 year subscription to The Atlantic to access several education articles.	49.99
TARGET 00021063	Mock trial team snacks for practice/meets	49.86
Amazon	headphones	49.20
WARD BRODT MUSIC	Clarinet Reeds	47.99
ROYS MARKET	farm to fork	47.91
AMAZON MKTPL*ZP7YH18A1	HS Robotics Anti-static mat	46.98
WALMART.COM 8009256278	HS Lab Supplies	46.65
AMAZON RETA* Z53Z32QM2	Furniture for New Office	46.37
AMAZON MKTPL*Z55664WG2	Materials for an Earth science lab on weathering rocks	45.66
PAYPAL *EDGE TRACTI ED	Screen spray for Smartboards	44.98
OLD ARMORY BBQ	Dorian lunch for chaperones	44.92
AMAZON MKTPL*Z52YT9630	conference room snacks	44.64
AMAZON MKTPL*ZD9MJ5FE1	referendum furniture cubby boxes	43.99
AMAZON MKTPL*Z76415032	Storage/Hanging Solutions for new classroom	43.87
BACKBLAZE INC	Monthly charge for online backup	42.39
AMAZON MKTPL*ZP39U7481	cubby boxes	41.79
AMZN MKTP US*ZP4NS7VN1	Class Supplies	40.61
FIRST TEE SOUTHEAST WI	Golf Team Donation Shipping Cost	40.00
J.W. PEPPER	HS Contest Ensemble Music	40.00
J.W. PEPPER	HS Contest Ensemble Music	39.99
AMZN MKTP US*Z57XU28C0	art supplies for art metals	39.98
AMAZON.COM*Z53VA95F2	Styrofoam trays for printing ink	38.97
CULVER'S OF MADISON-TODD	Lunch travel FFA 2 students and advisor	38.69
AMAZON MKTPL*ZD0S44DO1	Office Supplies	36.63
AMAZON MKTPL*ZD0YS1F11	Supplies-Batteries	36.60
AMAZON MKTPL*ZD5WK7UZ0	Kitchen Supplies	35.96
FTP*FINANCIAL TIMES	News	35.00
NEW GLARUS HARDWARE	electrical parts	33.98
AMAZON MKTPL*Z57671E62	book	33.14
AMAZON MKTPL*Z55IK3V01	Camera	32.99
J.W. PEPPER	Tbn Etude Book	32.98
USPS PO 5659000694	postage for ref docs to Q&B	31.75
AMAZON MKTPL*Z504Q7YX0	art supplies for art metals	31.47
AMAZON MKTPL*ZD6H269O0	Storage for new classroom	30.81
AMZN MKTP US*ZG3EF86S2	art supplies for art metals	30.00
J.W. PEPPER	HS Spring Concert Music	30.00
NEW GLARUS HARDWARE	Screws for Musical	29.98
ODP BUS SOL LLC# 106869	Supplies-Paper towels	29.89
AMZN MKTP US*ZC1MB2402	Trumpet Case	29.60
AMAZON RETA* ZD4UF0IX0	book	29.49
J.W. PEPPER	MS Contest Ensemble Music	29.49
ODP BUS SOL LLC# 106869	Supplies-Whistles-Recess/Staff	29.19
AMAZON MKTPL*Z50YN9BG2	art supplies for art metals	28.98
AMAZON MKTPL*ZD34P4592	book and crafts	28.97
TARGET 00027656	AP Bio lab supplies 40	28.38
WARD BRODT MUSIC	Soprano Sax Reeds	28.00
WARD BRODT MUSIC	Soprano Sax Reeds	28.00

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
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CASEYS #3572	Gas for van for Dorian Luther College Trip	27.79
CASEYS #3572	Admin Meeting	26.99
AMAZON MKTPL*Z54XO75X2	Garbage Cans for Buses	26.99
AMAZON.COM*ZD1CV6C81	EIE Grant Flexible Seating	26.99
COSTCO WHSE#1491	rewards for intervention	26.88
AMZN MKTP US*ZC9O08NL2	art metals supplies	26.69
AMAZON MKTPL*ZG34Q9RI1	Hinged Pocket folders- Organizational tools for student	25.86
AMAZON MKTPL*Z75722XX2	FFA Scrapbook	25.58
TARGET 00021063	Command strips and hook	25.48
AMAZON MKTPL*ZP5809R00	Desk Organizer	25.31
OVERDRIVE DIST	Digital Book	25.00
AMAZON MKTPL*Z53BJ4461	Paper Cups	24.99
AMAZON MKTPL*ZD7D46061	Painting Easel	24.98
MATHWORKSHEETS4KIDS	Excellent supplemental math help w/ standards listed	24.95
AMAZON MKTPL*ZP5ZB0D01	classroom supplies: binder dividers and sleeves	24.35
GOOGLE *YOUTUBEPREMIUM	You tube prem.	24.25
ROYS MARKET	Water for basketball concessions stand	23.97
AMAZON MKTPL*Z54LP98I0	Reed Soaking Cups	23.97
J.W. PEPPER	Solo Ens. Duets	23.97
ODP BUS SOL LLC# 106869	Supplies-Kleenex	23.78
SANTA MARIA GROCERY	8th grade cooking	23.50
J.W. PEPPER	Vocal Jazz music	23.00
TST* DAIRYLAND - 151A	CONFERENCE MEAL	22.25
ODP BUS SOL LLC# 106869	Partial Staff Supplies	22.24
AMERICAN HEART SHOPCPR	CPR - 1st Aide Training for Office Staff	22.16
AMAZON MKTPL*ZG7YR6RE1	markers	21.98
J.W. PEPPER	Dorian Vocal Festival Music	21.90
AMAZON MKTPL*Z59AS7T72	keypad and adapter	21.88
AMAZON MKTPL*ZP2VM5RC0	Carpet tape	21.86
MENARDS MADISON WEST WI	timers press box logo sign	21.38
AMZN MKTP US*Z57FH3CP2	Name stamp	21.07
ROYS MARKET	supplies for life skills cooking activity	20.72
TST*KAWA RAMEN AND SUSHI	CONFERENCE MEAL	20.50
NYTIMES*	News	20.12
PRIME VIDEO *Z551B2570	Video for Tech Curriculum	20.03
AMAZON MKTPL*Z716D21W2	markers	19.98
AMAZON.COM*ZD0C37S60	resources for student de-escalation, SEL	19.98
TEACHERSPAYTEACHERS.COM	Supplemental resources for teaching empirical formula calculations in	19.53
RBS ACTIVE* NEW GLARUS	Band/Choir Shirt	19.42
PAYPAL *GOOGLE LLC GOOGLE	Google license for Google Meet	19.20
AMAZON MKTPL*Z59YS9JE1	Alcohol Markers	18.99
WWW COSTCO COM	Office Supplies	18.99
Organization	Organization for new classroom	18.99
EBAY O*06-12568-38292	Kids Guide to Making and Keeping Friends	18.82
AMZN MKTP US*Z57TN7X92	HS Robotics Anti Static Spray	18.53
NEW GLARUS HARDWARE	mousse traps	17.98
RBS ACTIVE* NEW GLARUS	Musical T Shirt	17.98

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
JANUARY 31, 2025**

SQ *FRANNY'S FAMILY RESTA	Meal FFA Trip	17.59
AMAZON.COM*ZD40C5RGO	Caring for kids	17.58
WALMART.COM	Farm 2 Fork	17.49
AMZN MKTP US*Z58BM5C31	art supplies for art metals	16.99
NEW GLARUS HARDWARE	NG Hardware	16.99
AMAZON RETA* ZD1X67DB2	Batteries	16.98
AMZN MKTP US*Z51O19AB1	art supplies for art metals	16.95
JUNG GARDEN CENTER -	liner tray for seeds	16.11
J.W. PEPPER	TTB Spring Concert music	16.00
AMAZON RETA* Z54NQ8BK0	book	15.98
AMAZON.COM*ZC01Z12C0	Pizza cutter (knife alternative for students in sped)	15.95
AUDIBLE*ZP6ON75H1	January 2025 Audible monthly membership	15.77
USPS PO 5659000694	Sent Transcript and Sent Scholarship	15.58
PAYPAL *CANVA	MOonthly subscription fee	15.00
SCREENCASTIFY UNLIMITE	Screencastify subscription	15.00
EBAY O*17-12575-70347	4 Books- The Grit Guide for Teens (build perseverance, self-control anc	14.18
AMAZON MKTPL*Z50MV99F2	supplies	13.98
AMAZON MKTPL*Z547061M0	Stickers for Rewards	13.98
AMAZON MKTPL*ZG5DI04H0	Magnets - Supplies	13.92
J.W. PEPPER	Vocal Jazz Music	13.80
AMAZON.COM*ZD2OC34X2	Classroom supplies	13.38
AMAZON RETA* ZG1N09TQ0	Classroom supplies	13.28
AMAZON MKTPL*Z53MS3M90	Assignment Notebook for student	13.25
SKILLSUSA ORG	MEMBER DUES	13.00
AMAZON.COM*ZG41B99D1	Stand for SkillsUSA	12.99
SPOTIFY USA	Spotify account used by NG Athletics (pregame warmups, national antl	12.65
AMAZON MKTPL*Z591A1S00	Microphone Gooseneck	11.69
ROYS MARKET	Gluten free Snacks for class	11.59
AMZN MKTP US*ZP2M20K01	book	11.05
PAYPAL *ITRESEARCHL	VPN for German class	10.99
AMAZON MKTPL*ZC8JP8580	Blades for scalpals	10.99
AMAZON RETA* Z54RJ0982	Magnetizer	10.78
J.W. PEPPER	Solo Ens	10.50
STRETTA MUSIC GMBH	Alphorn Amazing Grace(in Euro)	10.35
AMAZON RETA* ZP1D09KP1	book	10.09
AMAZON RETA* ZG6BV4EQ0	Creation Station	9.81
KWIK TRIP #863	Food for kids on FFA trip	9.78
J.W. PEPPER	Vocal Jazz Music	9.60
J.W. PEPPER	MS Contest Ensemble Music	9.50
TOP NOTCH FEED & PET SUP	chick feed purchase for Ag department	9.26
PAYPAL *UPS US SHIP	shipping for returning demo unit - US Cellular	9.05
TEACHERSPAYTEACHERS.COM	HS Curriculum Supplemental	9.00
AMAZON MKTPL*ZG5D72NI2	Stickers for Rewards	8.59
AMAZON MKTPL*Z58I27370	supplemental tool to support reading, history, & life skills	7.99
MEETENHANC* MEET ENHAN	Google meet enhancement42	7.39
TWP*SUB28538583	News	7.00
AMAZON MKTPL*Z502G51I2	Office supplies for new office	6.95

**SCHOOL DISTRICT OF NEW GLARUS
PURCHASING CARD ACTIVITY
JANUARY 31, 2025**

AMAZON MKTPL*ZD0Q00HM1	Supplies - hole puncher, dry erase markers	6.58
AMAZON MKTPL*ZG7BA0WM1	Balloons	5.99
TEACHERSPAYTEACHERS.COM	HBS Heart Rate Lab	5.54
TEACHERSPAYTEACHERS.COM	Supplement Materials	5.00
SCREENCASTIFY UNLIMITE	Screencastify charge for prorating	5.00
AMAZON MKTPL*ZC4I65FO1	stickers for rewards	4.99
OVERDRIVE DIST	audio books	4.84
J.W. PEPPER	Vocal Jazz Music	4.80
MILLER & SONS	7/8 Science Lab Supplies	4.59
OVERDRIVE DIST	audio drive	3.82
TEACHERSPAYTEACHERS.COM	Classroom Game	3.50
WALMART.COM	HS Lab Supplies	3.31
UWM PARKING	Parking for Middle School Student Government Trip	2.00
AMAZON WEB SERVICES	Monthly AWS fee for computer science classes	1.00
TEACHERSPAYTEACHERS.COM	MS Curriculum Supplemental	1.00
NELSONS BUS SERVICE INC	bus supplies return	-13.80
AMAZON MKTPLACE PMTS	Carpet tape	-21.86
AMZN MKTP US	Trumpet Case Refund	-29.60
POSITIVE PROMOTIONS	Refund for District Calendars	-117.27
BRAINSTORM* BRAINSTORM	Refund for cancelled conference registration	-634.00
Total Purchasing Card Activity		65,972.09

Budgetary Checks # 66784 - 66824
Direct Deposits - 900037010 - 37162
EFT - EBC - #139

EFTPS - Wisconsin Retirement System - #326

EFT - Electronic Tax Payment System - # 558

EFT - Dept of Revenue - #887

EFT - WEA Tax Sheltered Annuity - #1059

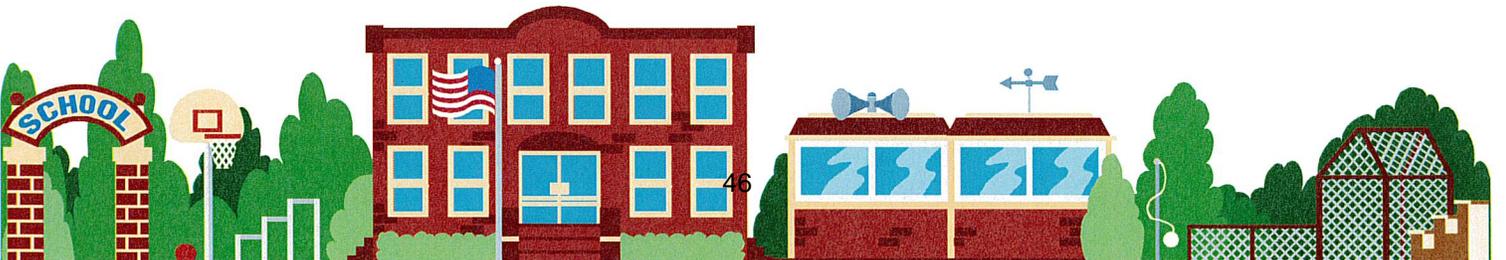
EFT - EBC - #1213

EFT - DEAN HEALTH - #1515

EFT - DELTA DENTAL - #1715

New Glarus School District

Treasurer's Report January 31, 2025



SCHOOL DISTRICT OF NEW GLARUS
FUND SUMMARY
 January 31, 2025

	Fund Balance Audited 6/30/2024	+	FY2024 Revenues	-	FY2024 Expend.	+	Transfers Sources	=	Fund Balance 1/31/2025
General Fund	4,656,312.86		4,214,276.02		6,196,733.81		(618,519.18)		2,055,335.89
General Fund - nonspendable/unspent/as	807,415.79		0.00		784,745.46		0.00		22,670.33
TOTAL FUND 10	5,463,728.65		4,214,276.02		6,981,479.27		(618,519.18)		2,078,006.22
Special Revenue Trust (Fund 21)	293,182.69		185,449.80		79,736.59				398,895.90
Spec. Ed. Grants	0		1,070.70		92,261.39				-91,190.69
Special Education (Fund 27)	0		229,351.00		847,870.18		618,519.18		0.00
TOTAL FUND 27	0		230,421.70		940,131.57		618,519.18		-91,190.69
DEBT SERVICE (Fund 39)	450,329.34		3,185,810.02		359,268.75				3,276,870.61
LT CAPITAL (Fund 46)	311,689.82		1,877.61		0.00				313,567.43
OTHER CAPITAL DEBT (Fund 49)	11,770,167.40		308,182.48		10,281,711.03				1,796,638.85
FOOD SERVICE (Fund 50)	553,255.44		359,341.45		836,676.32				75,920.57
EMPLOYEE TRUST FUND (73)	469,985.57		65,764.63		32,004.20				503,746.00
COMMUNITY SERVICE FUND (80)	8,037.86		0.00		0.00				8,037.86

**SCHOOL DISTRICT OF NEW GLARUS
REVENUES
January 31, 2025**

GENERAL FUND - 10					
	ORIGINAL BUDGET REVENUES 2024 - 2025	MTD REVENUES	YTD REVENUES	24-25 YTD % RCVD	23-24 YTD % RCVD
Property Taxes	\$ 5,452,868.00	\$ 736,987.50	\$ 736,987.50	13.52%	0.00%
Mobile Home/DNR Tax	\$ 12,600.00	\$ 337.68	\$ 2,026.08	16.08%	16.83%
Interest	\$ 150,000.00	\$ 17,259.95	\$ 146,017.13	97.34%	57.86%
Local Revenue	\$ 117,150.00	\$ 9,034.02	\$ 111,442.94	95.13%	68.79%
Open Enrollment	\$ 1,154,000.00			0.00%	0.00%
Transportation Aid	\$ 15,565.00	\$ 13,425.00	\$ 13,425.00	86.25%	80.62%
Library Aid (Common School Fund)	\$ 54,000.00			0.00%	0.00%
Equalization Aid	\$ 6,482,038.00		\$ 2,592,815.00	40.00%	40.00%
Exempt - Computer/Personal Property A	\$ 57,416.00			0.00%	0.00%
Per Pupil Aid	\$ 640,346.00			0.00%	0.00%
Grants - State	\$ 34,573.00			0.00%	0.28%
Grants - Federal	\$ 79,287.00			0.00%	71.94%
Grants/Donations - Local	\$ 6,500.00	\$ 731.60	\$ 4,707.37	72.42%	76.90%
Contracts tsf of Ownership	\$ 606,855.00	\$ 295,927.50	\$ 606,855.00	100.00%	0.00%
Land Sale	\$ -			0.00%	0.00%
Other Federal Revenue -DIRECT	\$ -			0.00%	0.00%
Total General Fund Revenues	\$ 14,863,198.00	\$ 1,073,703.25	\$ 4,214,276.02	28.35%	19.62%

SPECIAL PROJECTS FUNDS - 21 & 27					
Fund 21 - Special Revenue	\$ 145,030.00	\$ 13,446.02	\$ 185,449.80	127.87%	41.14%
Fund 27 - Operating Transfer from Fund	\$ 1,392,881.00	\$ 83,020.51	\$ 618,519.18	44.41%	46.96%
Fund 27 - Special Ed.- Categorical	\$ 547,148.00	\$ 74,370.00	\$ 223,479.00	40.84%	43.31%
Fund 27 - Special Ed.- High Cost	\$ 45,000.00	\$ -	\$ 5,872.00	0.00%	0.00%
Fund 27 - Special Ed. - Grant	\$ 218,137.00	\$ -	\$ 1,070.70	0.49%	45.21%
Fund 27 - Special Ed. - Federal Thru Sta	\$ 35,000.00	\$ 3,419.77	\$ 5,872.00	16.78%	20.68%
Total Special Projects Revenues	\$ 2,383,196.00	\$ 174,256.30	\$ 1,040,262.68	43.65%	42.71%

DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39, 46 & 49					
Fund 39 - Referendum Approved Debt	\$ 3,181,819.00	\$ 3,181,379.83	\$ 3,185,810.02	100.13%	98.57%
Fund 46 - Long Term Cap Maint Trust Fu	\$ 5,000.00	\$ 27.12	\$ 1,877.61	37.55%	49.89%
Fund 49 - Construction Fund	\$ 300,000.00	\$ 10,638.25	\$ 308,182.48	102.73%	49.74%
Total Debt Service Revenues	\$ 3,486,819.00	\$ 3,192,045.20	\$ 3,495,870.11	100.26%	84.28%

FOOD, TRUST & COMMUNITY SERVICE FUNDS - 50, 73 & 80					
Fund 50-Local Sources	\$ 504,272.00	\$ 55,000.23	\$ 287,611.57	57.04%	55.87%
Fund 50-State/Federal Sources	\$ 197,685.00	\$ 14,065.39	\$ 71,729.88	36.28%	35.90%
Fund 73 - OPEB	\$ 67,000.00	\$ 9,835.22	\$ 65,764.63	98.16%	60.39%
Fund 80 - Community Services			\$ -	0.00%	0.00%
Total Food, Trust & Comm. Revenues	\$ 768,957.00	\$ 78,900.84	\$ 425,106.08	55.28%	50.94%

Total Revenues	\$ 21,502,170.00	\$ 4,518,905.59	\$ 9,175,514.89	42.67%	35.23%
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SCHOOL DISTRICT OF NEW GLARUS

EXPENDITURES

January 31, 2025

GENERAL FUND - 10					
Instruction	ORIGINAL BUDGET EXPENDITURES 2024-2025	MTD EXPENDITURES	YTD EXPENDITURES	24 - 25 YTD % EXPD	23 - 24 YTD % EXPD
Undifferentiated Curriculum	\$ 2,636,544.00	\$ 197,488.89	\$ 1,123,736.73	42.62%	44.42%
Regular Curriculum	\$ 3,676,477.00	\$ 275,754.77	\$ 1,458,356.46	39.67%	42.46%
Vocational Curriculum	\$ 407,688.00	\$ 33,254.02	\$ 161,701.96	39.66%	41.75%
Physical Curriculum	\$ 329,989.00	\$ 26,493.23	\$ 138,945.13	42.11%	42.09%
Co-Curricular Activity	\$ 248,779.00	\$ 6,147.75	\$ 100,674.02	40.47%	37.44%
Special Curriculum	\$ 6,000.00		\$ 1,393.84	23.23%	69.28%
Total Instruction	\$ 7,305,477.00	\$ 539,138.66	\$ 2,984,808.14	40.86%	42.97%
Support Services					
Pupil Services	\$ 335,811.00	\$ 19,792.57	\$ 119,068.49	35.46%	40.75%
Instructional Services	\$ 711,349.00	\$ 43,021.10	\$ 284,961.23	40.06%	55.61%
General Operations	\$ 435,029.00	\$ 29,423.64	\$ 225,665.29	51.87%	55.13%
School Building Operations	\$ 736,796.00	\$ 62,815.97	\$ 424,179.97	57.57%	55.55%
Business Services	\$ 253,836.00	\$ 19,993.75	\$ 142,570.34	56.17%	57.65%
Building Operations	\$ 769,133.00	\$ 43,286.80	\$ 330,312.62	42.95%	46.51%
Maintenance	\$ 260,497.00	\$ 17,824.85	\$ 183,572.38	70.47%	62.49%
Capital Maintenance Projects (Facilities)	\$ 1,079,331.00	\$ 13,062.50	\$ 883,082.48	81.82%	28.06%
Pupil Transportation	\$ 960,566.00	\$ 325,813.02	\$ 766,124.59	79.76%	49.05%
Central Services	\$ 86,006.00	\$ 1,233.58	\$ 39,004.28	45.35%	50.99%
Insurance	\$ 174,013.00		\$ 162,225.27	93.23%	70.16%
Debt Services	\$ 158,683.00		\$ 167,096.31	105.30%	99.61%
Other Support Services	\$ 346,190.00	\$ 19,815.50	\$ 229,829.04	66.39%	65.61%
Total Support Services	\$ 6,307,240.00	\$ 596,083.28	\$ 3,957,692.29	62.75%	46.82%
Non-Program Transactions					
Operating Transfers to another Fund	\$ 1,392,881.00	\$ 83,020.51	\$ 618,519.18	44.41%	46.96%
General Tuition/Non-Open enrollment	\$ 46,000.00		\$ 6,345.91	13.80%	43.73%
Co-Curricular Cooperative Programs	\$ 80,500.00	\$ 9,090.10	\$ 32,632.93	40.54%	37.59%
General Tuition/Open Enrollment	\$ 500,000.00		\$ -	0.00%	0.00%
Independent Charter	\$ -		\$ -	0.00%	0.00%
Other Non-Program Transactions	\$ 5,100.00	\$ -	\$ -	0.00%	0.00%
Total Non-Program Transactions	\$ 2,024,481.00	\$ 92,110.61	\$ 657,498.02	32.48%	34.64%
TOTAL GENERAL FUNDS	\$ 15,637,198.00	\$ 1,227,332.55	\$ 7,599,998.45	48.60%	43.70%
SPECIAL PROJECTS FUNDS - 21 & 27					
Fund 21 - Special Revenue Fund	\$ 145,150.00	\$ 13,817.40	\$ 79,736.59	54.93%	7.56%
Fund 27 - Special Education Grants	\$ 218,137.00	\$ 4,584.00	\$ 92,261.39	42.30%	62.60%
Fund 27 - Special Education Regular	\$ 2,020,029.00	\$ 160,810.28	\$ 847,870.18	41.97%	43.52%
TOTAL SPECIAL PROJECTS FUNDS	\$ 2,383,316.00	\$ 179,211.68	\$ 1,019,868.16	42.79%	31.06%
DEBT SERVICE FUNDS & OTHER CAPITAL DEBT - 39, 46 & 49					
Fund 39 - Referendum Approved Debt	\$ 3,237,588.00	\$ -	\$ 359,268.75	11.10%	13.61%
Fund 46 - Long Term Cap Maint Trust Fu	\$ -	\$ -	\$ -	0.00%	0.00%
Fund 49 - Construction Fund	\$ 12,070,167.00	\$ 512,627.52	\$ 10,281,711.03	85.18%	33.65%
TOTAL DEBT SERVICE FUNDS	\$ 15,307,755.00	\$ 512,627.52	\$ 10,640,979.78	69.51%	30.51%
FOOD, TRUST & COMMUNITY SERVICE FUNDS - 50, 73 & 80					
Fund 50 - Food Service	\$ 694,610.00	\$ 77,987.52	\$ 836,676.32	120.45%	39.81%
FUND 73 - OPEB Trust	\$ 55,000.00	\$ 528.23	\$ 32,004.20	58.19%	38.46%
Fund 80 - Community Service	\$ 2,000.00	\$ -	\$ -	0.00%	100.00%
TOTAL FOOD, TRUST & COMM FDS	\$ 751,610.00	\$ 78,515.75	\$ 868,680.52	115.58%	39.74%
TOTAL EXPENDITURES-ALL FUNDS	\$ 34,079,879.00	\$ 1,997,687.50	\$ 20,129,526.91	59.07%	35.91%

**STAFFING REPORT
FEBRUARY 24, 2025**

HIRES / CHANGES	Employee Leaving Position	New Employee in Position	hours per day / % of empl	Term of Employment	Position

OPEN POSITIONS	Position	Term of Employment	hours per day / % of empl	Reason for opening
Teacher	HS History Teacher	2025-26 School year	100%	Jerald Tordoff retirement
Teacher	Elementary School Teacher	2025-26 School year	100%	Diane Roska retirement
Teacher	Interventionist	2025-26 School year	100%	Theresa Pritchett retirement
Support Staff	Special Education Asst	2024-25 School year	5 hours/day	Kristen Funk resignation
Coach	HS Football Asst Coach	2025 Fall Season	varies	Chris Rear coaching resignation
Coach	MS Asst Cross Country Coach	2025 Fall Season	varies	Richard Bailey coaching resignation

- 5. Donations
 - B. Discuss Item(s) Removed From Consent Agenda
- V. **COMMITTEE UPDATES**
 - A. Policy, Communication & Advocacy
 - B. Handbook and Personnel
 - C. Budget
 - D. Curriculum, Sports & Co-Curricular
 - E. Facilities, Transportation & Technology
- VI. **DISCUSSION AND POSSIBLE ACTION ITEMS**
 - A. Resolution Authorizing the Redemption of the General Obligation Refunding Bonds, Dated May 18, 2016 53

School District of New Glarus

SUMMARY OF DEBT PREPAYMENT



Overview:

- The District has additional funds of \$760,000 for referendum debt payments in 2024-25 (in excess of scheduled calendar year debt payments)
- Balance can be used to prepay debt – 2016 bonds are currently callable
- Prepaying the full 2016 debt issue (2026-2030 maturities) will shorten when the District will have a decrease in scheduled aggregate debt payments
- The prepayment will save the District \$100,800 in future interest costs.

Timeline:

Tentative Date and Activity		Admin	Board	Baird	Bond Counsel	Fiscal Agent
Week of February 17, 2025	Bond Counsel to provide Agenda Language and Redemption Resolution	x			x	
Monday, February 24, 2025	Board adopts Redemption Resolution	x	x		x	
By February 28, 2025	District sends Call Notice (provided by bond counsel) to Associated Trust Company	x		x		x
Tuesday, April 1, 2025	District wires additional principal to Associated Trust for prepayment, at the same time as regular payments.	x		x		x
October 1, 2025, and thereafter	District begins making debt payments based on new debt schedule (provided by Baird at settlement)	x				x

School District of New Glarus

ILLUSTRATION OF PREPAYMENT



Calendar
Year

BEFORE PREPAYMENT				
Amount:	\$5,670,000			
Type:	G.O. Refunding Bonds (CR)			
Date:	May 18, 2016			
Callable:	'25-'36 Callable 4/1/2024 @ Par			
PRINCIPAL	RATE	INTEREST	TOTAL	
(4/1)		(4/1 & 10/1)		
2025	\$50,000	3.000%	\$23,550	\$73,550
2026	\$45,000	3.000%	\$22,125	\$67,125
2027	\$40,000	3.000%	\$20,850	\$60,850
2028	\$35,000	3.000%	\$19,725	\$54,725
2029	\$40,000	3.000%	\$18,600	\$58,600
2030	\$600,000	3.000%	\$9,000	\$609,000
2031	***	3.000%		
2032	***	3.000%		
2033	***	3.000%		
2034	***	3.000%		
2035	***	3.000%		
2036	***	3.000%		
2037				
2038				
2039				
2040				
	<u>\$810,000</u>		<u>\$113,850</u>	<u>\$923,850</u>

AFTER PREPAYMENT				
Amount:	\$5,670,000			
Type:	G.O. Refunding Bonds (CR)			
Date:	May 18, 2016			
Callable:	'25-'36 Callable 4/1/2024 @ Par			
PRINCIPAL	RATE	INTEREST	TOTAL	
(4/1)		(4/1 & 10/1)		
	\$50,000	3.000%	\$12,150	\$62,150
	***	3.000%		
	***	3.000%		
	***	3.000%		
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	***	3.000%		
	***	3.000%		
	<u>\$50,000</u>		<u>\$12,150</u>	<u>\$62,150</u>

REDUCTION IN FUND 39 DEBT SERVICE	FUND 39 D/S PRIOR TO PREPAYMENT	FUND 39 D/S AFTER PREPAYMENT
\$11,400	\$2,446,319	\$2,434,919
\$67,125	\$2,447,063	\$2,379,938
\$60,850	\$2,444,438	\$2,383,588
\$54,725	\$2,447,525	\$2,392,800
\$58,600	\$2,445,550	\$2,386,950
\$609,000	\$2,389,725	\$1,780,725
	\$1,982,725	\$1,982,725
	\$1,570,881	\$1,570,881
	\$1,568,781	\$1,568,781
	\$1,570,444	\$1,570,444
	\$1,570,813	\$1,570,813
	\$1,570,744	\$1,570,744
	\$1,568,400	\$1,568,400
	\$1,568,700	\$1,568,700
	\$1,568,400	\$1,568,400
	\$1,166,550	\$1,166,550
<u>\$861,700</u>	<u>\$30,327,056</u>	<u>\$29,465,356</u>

*** Deceased in 2017, 2018, 2020, 2021, and 2024.
 *** Maturities to be Prepaid

Sources Of Funds	
Cash Requirement.....	\$749,500
Transfer from Prior Issue DS Funds.....	\$11,400
Total Sources.....	\$760,900
Uses Of Funds	
Principal prepaid on 4/1/2025.....	\$760,000
Quarles Bond Counsel.....	\$900
Total Uses.....	\$760,900

Less: Amount Needed to Prepay Debt on 4/1/2025	(\$760,000)
Less: Bond Counsel Fee	(\$900)
SAVINGS FROM PREPAYMENT	\$100,800
2024-25 Fund 39 Debt Levy	\$3,181,319
Less: 2025 Fund 39 Debt Service (before prepayment)	(\$2,446,319)
Plus: 10/1/2025 Interest Savings from Prepayment	\$11,400
Plus: Fund Balance Applied	\$14,500
AMOUNT USED FOR PREPAYMENT	\$760,900

RESOLUTION NO. ____

RESOLUTION AUTHORIZING THE REDEMPTION OF THE
GENERAL OBLIGATION REFUNDING BONDS, DATED MAY 18, 2016

WHEREAS, the School District of New Glarus, Green and Dane Counties, Wisconsin (the "District") has outstanding its General Obligation Refunding Bonds, dated May 18, 2016 (the "2016 Bonds");

WHEREAS, the School Board has determined that it is necessary and desirable to call the 2029 maturity and all of the remaining outstanding portion of the 2030 maturity of the 2016 Bonds for redemption on April 1, 2025 with funds of the District on hand;

NOW, THEREFORE, BE IT RESOLVED by the School Board of the District, that the 2029 maturity and all of the remaining outstanding portion of the 2030 maturity of the 2016 Bonds are called for prior payment on April 1, 2025 at the price of par plus accrued interest to the date of redemption.

The District hereby directs the District Clerk to work with Associated Trust Company, National Association to cause timely notice of redemption, in substantially the form attached hereto as Exhibit A and incorporated herein by this reference (the "Notice"), to be provided at the times, to the parties and in the manner set forth on the Notice. Further, the District Clerk shall cause the funds necessary to redeem the 2016 Bonds to be provided to The Depository Trust Company.

Adopted, approved and recorded February 24, 2025.

William Oemichen
District President

ATTEST:

Cari Ann Muggenburg
District Clerk

(SEAL)

EXHIBIT A

NOTICE OF FULL CALL*

SCHOOL DISTRICT OF NEW GLARUS
GREEN AND DANE COUNTIES, WISCONSIN
GENERAL OBLIGATION REFUNDING BONDS
DATED MAY 18, 2016

NOTICE IS HEREBY GIVEN that the Bonds of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called for prior payment on April 1, 2025 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
04/01/2029	\$265,000**	3.00%	644503EC4
04/01/2030	600,000	3.00	644503ED2

Upon presentation and surrender of said Bonds to Associated Trust Company, National Association, Green Bay, Wisconsin, the registrar and fiscal agent for said Bonds, the registered owners thereof will be paid the principal amount of the Bonds plus accrued interest to the date of prepayment.

Said Bonds will cease to bear interest on April 1, 2025.

By Order of the
School Board
School District of New Glarus
District Clerk

Dated _____

* To be provided to Associated Trust Company, National Association, Green Bay, Wisconsin at least thirty-five (35) days prior to April 1, 2025. The registrar and fiscal agent shall be directed to give notice of such prepayment by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by The Depository Trust Company, to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to April 1, 2025 and to the MSRB electronically through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

**Represents the full principal amount of the 2029 maturity, including the mandatory sinking fund payments on the 2029 maturity made on or before April 1, 2025.

- B. Letter to the Editor From Board of Education About Referendum
- C. Audit Report

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JOHNSON BLOCK
CPAs



Financial Statements With
Independent Auditor's Report

For the Year Ended June 30, 2024

NEW GLARUS SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
New Glarus School District
New Glarus, 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 New Glarus School District ("District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the 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 District as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 audit opinions.

Change in Reporting Entity

As discussed in Note 1 to the financial statements, effective July 1, 2023, the District adopted the provisions of the Governmental Accounting Standards Board Statement No. 100, Accounting Changes and Error Corrections. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 misstatements, 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining non-major fund financial statements and schedules of expenditures of federal and state awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements and schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

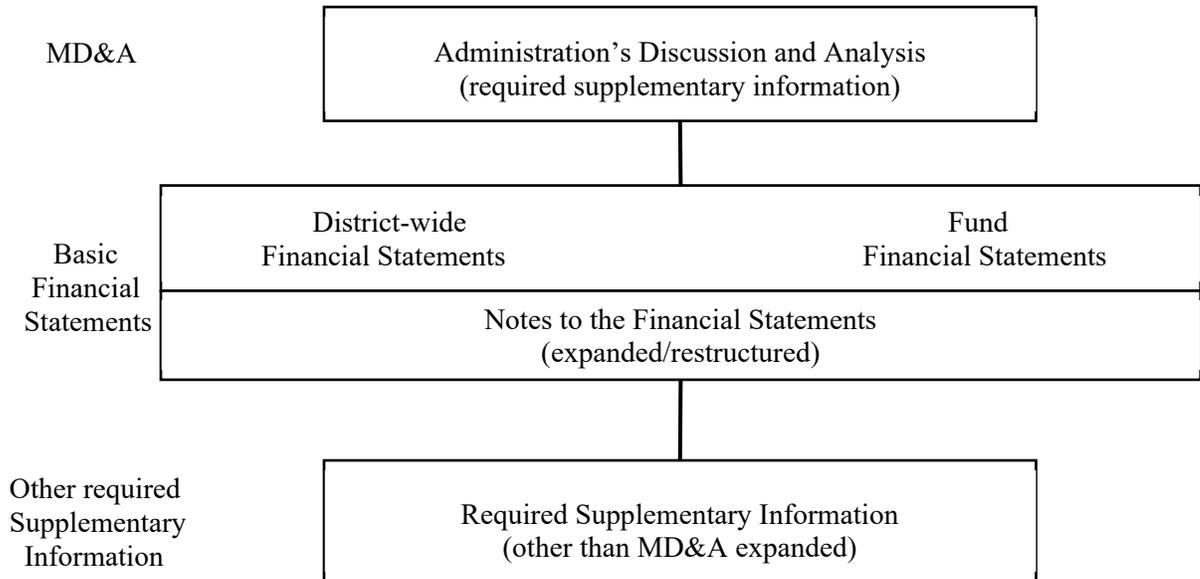
In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 9, 2024

**NEW GLARUS SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

New Glarus School District’s (the District) Administration discussion and analysis is intended to assist the reader in focusing on significant financial issues, provide an overview of the District's financial activity, and identify changes in the District's financial position and its ability to address the next and subsequent year challenges. It also identifies any material deviations from the financial plan and identifies individual fund issues or concerns. This is a requirement of the Governmental Accounting Standards Board Statement No. 34 (GASB 34) "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments and is intended to provide the financial results for the fiscal year ending June 30, 2024.



As indicated in the illustration, GASB 34 requires the presentation of two basic types of financial statements: District Wide Financial Statements and Fund Financial Statements.

District Wide Financial Statements

The District wide statements provide a perspective of the District as a whole. These statements use the full accrual basis of accounting similar to private sector companies. There are two District wide statements: the Statement of Net Position and the Statement of Activities.

The Statement of Net Position combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available or not.

Consistent with the full accrual basis method of accounting the Statement of Activities accounts for current year revenues and expenses regardless of when cash is received or paid. The intent of this statement is to summarize and simplify the user's analysis of the costs of various District services.

**NEW GLARUS SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Fund Financial Statements

The fund statements are similar to financial presentations with the focus on the District's Major Funds rather than fund types. Consistent with previous years, the fund statements are reported using the modified accrual method of accounting. Under this basis of accounting, revenues are recorded when received except where they are measurable and available and therefore represent resources that may be appropriated. Expenditures are accounted for in the period that goods and services are used in school programs. In addition, capital asset purchases are expensed and not recorded as an asset. Debt payments are recorded as expenditures in the current year and future debt obligations are not recorded.

Fund types include the General Fund, Special Revenue Funds, Capital Projects Fund, Debt Service Fund, and Fiduciary Funds. The General Fund is used primarily to account for the general education requirements of the District. Its revenues are derived from property taxes, state and federal distributions and grants and other intergovernmental revenues. The Special Revenue Funds are comprised of the Special Revenue, Food Service and the Community Service funds. The Capital Projects Fund is used to account for any construction projects in progress in the District. The Debt Service Fund is used to record the funding and payment of principal and interest on bonded debt. The Fiduciary Fund accounts for assets held by the District in a trustee capacity or as an agent for the employee benefits trust.

**NEW GLARUS SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Financial Analysis of the District as a Whole

**Table 1
Summary of Net Position**

	<u>2024</u>	<u>2023</u>
Assets		
Current Assets	\$ 12,374,422	\$ 7,666,765
Capital Assets	59,300,863	40,634,611
Less Accumulated Depreciation	(17,396,659)	(16,374,111)
Capital Assets, net book value	<u>41,904,204</u>	<u>24,260,500</u>
Restricted Assets	<u>14,706,248</u>	<u>28,239,558</u>
Total Assets	<u>68,984,874</u>	<u>60,166,823</u>
Deferred Outflows of Resources		
Deferred Pension and OPEB Outflows	<u>5,061,256</u>	<u>7,710,435</u>
Liabilities		
Current Liabilities	10,102,481	4,545,961
Long-term Liabilities	<u>27,291,149</u>	<u>31,120,403</u>
Total Liabilities	<u>37,393,630</u>	<u>35,666,364</u>
Deferred Inflows of Resources		
Deferred Pension and OPEB Inflows	<u>3,270,041</u>	<u>4,571,846</u>
Total Deferred Inflows of Resources	<u>3,270,041</u>	<u>4,571,846</u>
Net Position		
Net Investment in Capital Assets	24,059,552	20,329,553
Restricted	3,293,762	2,063,307
Unrestricted	<u>6,029,145</u>	<u>5,246,188</u>
Total Net Position	<u>\$ 33,382,459</u>	<u>\$ 27,639,048</u>

As indicated by the statement above, total net position is \$33,382,459. Net position can be separated into the following categories: capital assets net of related debt, restricted, and unrestricted.

Net capital assets are a combination of funds available for capital assets, plus capital assets at original cost less accumulated depreciation and related debt. The original cost of capital assets is \$59,300,863, which is an accumulation of capital assets year after year less any capital disposals. The accumulated depreciation is the accumulation of depreciation expense since acquisition. In accordance with Generally Accepted Accounting Principles (GAAP), depreciation expense is recorded on the original cost of the asset, less an estimated salvage value, expensed over the estimated useful life of the asset. Total accumulated depreciation is \$17,396,659. Most capital asset acquisitions are financed through long-term debt. Primarily, long-term debt is repaid as the debt service comes due through property taxes approved by the voters. Total related long-term debt is \$26,025,000. As of June 30, 2024, unspent long-term debt proceeds amounted to \$9,988,082.

**NEW GLARUS SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Financial Analysis of the District as a Whole (Continued)

Net position of \$270,932 is restricted for debt service, \$293,182 is restricted for the special revenue fund, \$2,093,775 is restricted for capital projects, \$543,752 is restricted for food service, \$11,886 is restricted for the common school fund carryover, \$8,038 is restricted for community service, and \$72,197 is restricted for the District's net supplemental pension asset. The remaining balance of \$6,029,145 is unrestricted. The unrestricted fund balance is an accumulation of prior years' operating results. This balance is directly affected each year by the District's operating results.

**Table 2
Results of Operations**

	2024		2023	
	Amount	% of Total	Amount	% of Total
Program Revenues:				
Charges for Service	\$ 593,008	2.8%	\$ 574,893	3.0%
Operating Grants and Contributions	2,496,831	11.6%	2,715,212	14.0%
Capital Grants and Contributions	1,089,878	5.1%	-	0.0%
Total Program Revenues	<u>4,179,717</u>	<u>19.4%</u>	<u>3,290,105</u>	<u>17.0%</u>
General Revenues:				
Property Taxes - general purposes	5,213,659	24.2%	3,929,182	20.3%
Property Taxes - debt purposes	2,992,738	13.9%	3,825,288	19.7%
State of Wisconsin Aid - unrestricted	7,728,021	35.9%	7,553,402	39.0%
Other	1,424,162	6.6%	774,556	4.0%
Total General Revenues	<u>17,358,580</u>	<u>80.6%</u>	<u>16,082,428</u>	<u>83.0%</u>
Total Revenues	<u>21,538,297</u>	<u>100.0%</u>	<u>19,372,533</u>	<u>100.0%</u>
Expenses:				
Instruction	8,357,915	52.4%	8,255,471	50.9%
Support Services	5,338,603	33.4%	5,588,450	34.4%
Non-Program Services	642,348	4.0%	700,103	4.3%
Interest on Debt	683,896	4.3%	802,139	4.9%
Depreciation-unallocated	938,071	5.9%	887,695	5.5%
Total Expenses	<u>15,960,833</u>	<u>100.0%</u>	<u>16,233,858</u>	<u>100.0%</u>
Increase (Decrease) in Net Position				
Before Special Items	5,577,464		3,138,675	
Special Items -				
Gain (Loss) on Disposal	<u>165,947</u>		<u>(29,887)</u>	
Change in Net Position	<u>\$ 5,743,411</u>		<u>\$ 3,108,788</u>	

As indicated above, net position increased \$5,743,411.

**NEW GLARUS SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Financial Aspects of the District's Funds

The general fund had a net increase in fund balance of \$721,628. The increase was mainly due from savings of anticipated expenditures, from unanticipated state and local revenues, and from the use of one-time ESSER III funding sources.

The capital projects fund had a net decrease in fund balance of \$15,192,612. The decrease was due construction project expenditures incurred.

The debt service fund had a net decrease in fund balance of \$33,270. The decrease was due to the prepayment of debt.

The special revenue fund had a net increase in fund balance of \$33,268. The increase was due to additional student organizations and higher interest earnings.

The food service fund had a net increase in fund balance of \$16,520. The increase was due to additional supply chain assistance funding and an increase in meal prices.

The community service fund had a net decrease in fund balance of \$1,741. The decrease was due to the use of fund balance for community events.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2024 and 2023, the District had \$59,300,863 and \$40,634,611 invested in a broad range of capital assets, including land, buildings, furniture and equipment, respectively.

	2024	2023
Capital Assets		
Land	\$ 361,904	\$ 1,561,935
Construction in Progress	18,200,122	2,806,804
Buildings	32,147,119	28,051,425
Furniture and Equipment	8,591,718	8,214,447
Subtotal	59,300,863	40,634,611
Less Accumulated Depreciation	(17,396,659)	(16,374,111)
	\$ 41,904,204	\$ 24,260,500

There was a net increase in capital assets of \$18,666,252 from last year. Depreciation expense for the year was \$1,023,384.

**NEW GLARUS SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Debt

At the end of this year, the District had \$26,025,000 in general obligation bonds. This is a net decrease of \$2,230,000. The net decrease is a result of scheduled principal payments of debt.

Factors Bearing on the District's Future

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

- Student enrollment
- Health insurance costs
- Funding from the State of Wisconsin
- Energy costs
- Passage of future operational referendum
- Overall inflating costs

Original vs. Revised Budget

Per State Statute 120.13(33) during the period between July 1 and the final adoption of a budget by the school board after the budget hearing under s.65.90, spend money as needed to meet the immediate expenses of operating and maintaining the public instruction in the school district.

The District may amend its budget during the school year.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Tammy Marty, Business Manager, School District of New Glarus, 1701 Second St., New Glarus, Wisconsin 53574.

BASIC FINANCIAL STATEMENTS

New Glarus School District
New Glarus, Wisconsin
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Investments	\$ 9,891,151
Receivables:	
Taxes	2,332,557
Accounts	34,539
Due from Other Governments	106,672
Inventories	9,503
Total Current Assets	12,374,422
Capital Assets:	
Land and Construction in Progress	18,562,026
Depreciable Assets	40,738,837
Less: Accumulated Depreciation	(17,396,659)
Net Capital Assets	41,904,204
Total Noncurrent Assets	41,904,204
Restricted Assets:	
Restricted Cash and Investments	14,634,051
Net Pension Asset - Supplemental Pension	72,197
Total Restricted Assets	14,706,248
Total Assets	68,984,874
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Pension Outflows - WRS	4,826,751
Deferred Pension Outflows - Supplemental Pension	58,513
Deferred Other Post-Employment Benefit Outflows - Life Insurance	175,992
Total Deferred Outflows of Resources	5,061,256
Total Assets and Deferred Outflows of Resources	\$ 74,046,130

See accompanying notes to the financial statements.

New Glarus School District
New Glarus, Wisconsin
Statement of Net Position
June 30, 2024

	Governmental Activities
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 3,728,857
Accrued Liabilities:	
Payroll and Related Items	1,400,830
Interest	179,397
Due to Other Governments	87
Deposits - Food Service Receipts	28,310
Short Term Notes Payable	3,000,000
Current Portion of Long-Term Obligations	1,765,000
Total Current Liabilities	10,102,481
Noncurrent Liabilities:	
Noncurrent Portion of Long-Term Obligations	26,338,870
Net Pension Liability - WRS	563,929
Net Other Post-Employment Benefit Liability - Life Insurance	388,350
Total Noncurrent Liabilities	27,291,149
Total Liabilities	37,393,630
DEFERRED INFLOWS OF RESOURCES	
Deferred Pension Inflows - WRS	3,012,989
Deferred Pension Inflows - Supplemental Pension	54,618
Deferred Other Post-Employment Benefit Inflows - Life Insurance	202,434
Total Deferred Inflows of Resources	3,270,041
NET POSITION	
Net Investment in Capital Assets	24,059,552
Restricted for:	
Capital Projects Fund	2,093,775
Debt Service Fund	270,932
Special Revenue Fund - Nonexpendable	10,000
Special Revenue Fund - Expendable	283,182
Common School Fund Carryover	11,886
Food Service Fund	543,752
Community Service Fund	8,038
Net Pension Assets	72,197
Unrestricted	6,029,145
Total Net Position	33,382,459
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 74,046,130

See accompanying notes to the financial statements.

**New Glarus School District
New Glarus, Wisconsin**

**Statement of Activities
For the Year Ended June 30, 2024**

Functions/Programs	Expenses	Program Revenue			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
Instruction					
Undifferentiated Curriculum	\$ 2,543,359	\$ 3,840	\$ 45,165	\$ -	\$ (2,494,354)
Regular Instruction	3,284,038	91,191	696,690	-	(2,496,157)
Vocational Instruction	375,741	7,831	9,585	-	(358,325)
Physical Instruction	322,868	-	-	-	(322,868)
Special Instruction	1,449,756	-	881,174	-	(568,582)
Co-Curricular Activities	378,544	4,923	252,071	-	(121,550)
Other Special Needs	3,609	-	-	-	(3,609)
Total Instruction	8,357,915	107,785	1,884,685	-	(6,365,445)
Support Services					
Pupil Services	548,974	-	9,837	-	(539,137)
Instructional Staff Service	838,767	-	252,373	-	(586,394)
General Administration	411,398	-	-	-	(411,398)
Building Administration	686,315	-	-	-	(686,315)
Business Services	1,461,695	-	19,306	1,089,878	(352,511)
Central Services	74,820	-	1,945	-	(72,875)
Insurance and Judgments	176,044	-	-	-	(176,044)
Interest	683,896	-	-	-	(683,896)
Other Support Services	416,183	-	39,885	-	(376,298)
Food Service	724,407	485,223	245,377	-	6,193
Unallocated Depreciation	938,071	-	-	-	(938,071)
Total Support Services	6,960,570	485,223	568,723	1,089,878	(4,816,746)
Non-Program Services					
Other Non-Program Services	642,348	-	43,423	-	(598,925)
Total Non-Program	642,348	-	43,423	-	(598,925)
Total Governmental Activities	\$ 15,960,833	\$ 593,008	\$ 2,496,831	\$ 1,089,878	(11,781,116)

General Revenues:

Taxes:	
Property Taxes, Levied for General Purposes	5,213,659
Property Taxes, Levied for Debt Service	2,992,738
Federal and State Aid not Restricted to Specific Purpose	7,728,021
Interest and Investment Earnings	1,366,793
Miscellaneous	57,369
Total General Revenues	17,358,580
Special Item - Gain (Loss) on Disposal	165,947
Change in Net Position	5,743,411
Net Position - beginning of year	27,639,048
Net Position - end of year	\$ 33,382,459

See accompanying notes to the financial statements.

**New Glarus School District
New Glarus, Wisconsin**

**Balance Sheet
Governmental Funds
June 30, 2024**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Revenue Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and Investments	\$ 7,432,103	\$ 450,804	\$ -	\$ 1,378,475	\$ 629,769	\$ 9,891,151
Restricted Cash and Investments	-	-	14,634,051	-	-	14,634,051
Receivables:						
Taxes	2,332,557	-	-	-	-	2,332,557
Accounts	4,068	-	-	15,842	-	19,910
Other	-	-	-	-	14,629	14,629
Due from Other Funds	1,100,561	-	145,414	-	-	1,245,975
Due from Other Governments	102,837	-	-	-	3,835	106,672
Inventories	-	-	-	-	9,503	9,503
Total Assets	<u>\$ 10,972,126</u>	<u>\$ 450,804</u>	<u>\$ 14,779,465</u>	<u>\$ 1,394,317</u>	<u>\$ 657,736</u>	<u>\$ 28,254,448</u>
LIABILITIES						
Accounts Payable	\$ 962,205	\$ -	\$ 2,697,608	\$ 1,049	\$ 67,995	\$ 3,728,857
Accrued Liabilities	1,400,692	-	-	-	138	1,400,830
Due to Other Funds	145,414	475	-	1,100,086	-	1,245,975
Due to Other Governments	87	-	-	-	-	87
Deposits	-	-	-	-	28,310	28,310
Short Term Notes Payable	3,000,000	-	-	-	-	3,000,000
Total Liabilities	<u>5,508,398</u>	<u>475</u>	<u>2,697,608</u>	<u>1,101,135</u>	<u>96,443</u>	<u>9,404,059</u>
FUND BALANCES						
Nonspendable	-	-	-	10,000	9,503	19,503
Restricted	11,886	450,329	12,081,857	283,182	551,790	13,379,044
Assigned	795,530	-	-	-	-	795,530
Unassigned	4,656,312	-	-	-	-	4,656,312
Total Fund Balances	<u>5,463,728</u>	<u>450,329</u>	<u>12,081,857</u>	<u>293,182</u>	<u>561,293</u>	<u>18,850,389</u>
Total Liabilities and Fund Balances	<u>\$ 10,972,126</u>	<u>\$ 450,804</u>	<u>\$ 14,779,465</u>	<u>\$ 1,394,317</u>	<u>\$ 657,736</u>	<u>\$ 28,254,448</u>

See accompanying notes to the financial statements.

**New Glarus School District
New Glarus, Wisconsin**

**Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2024**

Total fund balance, governmental funds	\$	18,850,389
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		41,904,204
The net pension assets are not current financial resources and are, therefore, not reported in the fund statements.		72,197
Certain other long-term liabilities are not due and payable in the current period and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		
Unamortized premium on bond issuance		(1,807,734)
Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense on the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.		
Deferred outflows of resources		5,061,256
Deferred inflows of resources		(3,270,041)
Some liabilities, (such as Notes Payable, Transfer of Ownership Agreement Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		
G.O. Debt Obligations		(26,025,000)
Accrued Interest on Long-Term Debt		(179,397)
Compensated Absences		(271,137)
Net Pension Liability - WRS		(563,929)
Net Other Post-Employment Benefit Liability - Life Insurance		(388,350)
Rounding		1
Net Position of Governmental Activities in the Statement of Net Position	\$	33,382,459

See accompanying notes to the financial statements.

New Glarus School District
New Glarus, Wisconsin

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Revenue Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES						
Local	\$ 5,400,719	\$ 2,992,739	\$ -	\$ 1,278,648	\$ 486,571	\$ 10,158,677
Interdistrict	1,231,616	-	-	-	-	1,231,616
State	7,875,538	-	-	-	9,988	7,885,526
Federal	625,289	-	-	-	233,923	859,212
Other	1,589,208	21,629	1,154,703	9,402	-	2,774,942
Total Revenues	<u>16,722,370</u>	<u>3,014,368</u>	<u>1,154,703</u>	<u>1,288,050</u>	<u>730,482</u>	<u>22,909,973</u>
EXPENDITURES						
Current Expenditures						
Instruction						
Undifferentiated Curriculum	2,563,917	-	-	-	-	2,563,917
Regular Instruction	3,318,185	-	-	3,550	-	3,321,735
Vocational Instruction	374,966	-	-	-	-	374,966
Physical Instruction	325,931	-	-	-	-	325,931
Special Instruction	1,465,879	-	-	-	-	1,465,879
Co-Curricular Activities	232,783	-	-	146,873	-	379,656
Other Special Needs	2,200	-	-	-	-	2,200
Total Instruction	<u>8,283,861</u>	<u>-</u>	<u>-</u>	<u>150,423</u>	<u>-</u>	<u>8,434,284</u>
Support Services						
Pupil Services	554,704	-	-	-	-	554,704
Instructional Staff Services	996,672	-	-	-	-	996,672
General Administration	411,112	-	-	-	-	411,112
Building Administration	684,692	-	-	-	-	684,692
Business Services	1,633,634	-	-	8,662	1,741	1,644,037
Central Services	74,048	-	-	-	-	74,048
Insurance and Judgments	152,482	-	23,562	-	-	176,044
Other Support Services	424,128	-	44,731	-	-	468,859
Food Service	-	-	-	-	713,962	713,962
Total Support Services	<u>4,931,472</u>	<u>-</u>	<u>68,293</u>	<u>8,662</u>	<u>715,703</u>	<u>5,724,130</u>
Non-Program Services	641,651	-	-	697	-	642,348
Total Current Expenditures	<u>13,856,984</u>	<u>-</u>	<u>68,293</u>	<u>159,782</u>	<u>715,703</u>	<u>14,800,762</u>
Principal and Interest	97,458	3,047,638	-	-	-	3,145,096
Capital Outlay	2,046,300	-	16,279,022	1,095,000	-	19,420,322
Total Expenditures	<u>16,000,742</u>	<u>3,047,638</u>	<u>16,347,315</u>	<u>1,254,782</u>	<u>715,703</u>	<u>37,366,180</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>721,628</u>	<u>(33,270)</u>	<u>(15,192,612)</u>	<u>33,268</u>	<u>14,779</u>	<u>(14,456,207)</u>
Fund Balances - Beginning of Year	4,742,100	483,599	27,274,469	-	806,428	33,306,596
Change within financial reporting entity (non-major to major)	-	-	-	259,914	(259,914)	-
Fund Balances - Beginning of Year, as restated	<u>4,742,100</u>	<u>483,599</u>	<u>27,274,469</u>	<u>259,914</u>	<u>546,514</u>	<u>33,306,596</u>
Fund Balances - Ending of Year	<u>\$ 5,463,728</u>	<u>\$ 450,329</u>	<u>\$ 12,081,857</u>	<u>\$ 293,182</u>	<u>\$ 561,293</u>	<u>\$ 18,850,389</u>

See accompanying notes to the financial statements.

**New Glarus School District
New Glarus, Wisconsin**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2024**

Net change in fund balances - total governmental funds: \$ (14,456,207)

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

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

This is the amount by which capital outlays (\$19,946,516) were greater than depreciation (\$1,023,384) in the current period. 18,923,132

Governmental funds report the entire net sales price (proceeds) from the sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain (loss) on the sale of the assets. Thus, the change in Net Position differs from the change in fund balance by the cost of the asset sold. (1,424,475)

Gain on disposal of capital assets 145,049

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure but is reported as a reduction in long-term debt in the Statement of Net Position and does not affect the Statement of Activities.

The amount of long-term debt principal payments in the current year is: 2,230,000

The amount of financed purchase arrangements principal payments in the current year is: 93,310

Amortization of debt premium 110,301

Vested employee benefits, OPEB, and the supplemental pension liability are reported in the governmental funds when amounts are paid. The Statement of Activities reports values of benefits earned during the year.

Change in OPEB - group life insurance plan liability and related deferred outflows and inflows of resources (40,502)

Change in supplemental pension liability and related deferred outflows and inflows of resources 464

Change in compensated absences 10,096

In governmental funds, interest payments on outstanding long-term debt are reported as an expenditure when paid. In the Statement of Activities interest is reported as incurred.

Interest paid is greater (less) than interest accrued by 27,588

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

This is the amount of current year required contributions (\$490,506) into the WRS defined benefit pension plan that were less than the actuarially determined (\$365,851) change in net pension asset/liability between years, with adjustments. 124,655

Change in net position of governmental activities \$ 5,743,411

See accompanying notes ⁷⁷ the financial statements.

**New Glarus School District
New Glarus, Wisconsin**

**Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024**

	<u>Benefit Trust</u>
	<u>Fund</u>
ASSETS	
Cash and Investments	\$ 469,986
Total Assets	<u>\$ 469,986</u>
NET POSITION	
Restricted	\$ 469,986
Total Net Position	<u>\$ 469,986</u>

See accompanying notes to the financial statements.

**New Glarus School District
New Glarus, Wisconsin**

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2024**

	<u>Benefit Trust Fund</u>
ADDITIONS	
Contributions	\$ 7,822
Interest	25,386
Net Unrealized Investment Gain	32,292
Total Additions	65,501
DEDUCTIONS	
Support Services	2,134
Benefits Paid	47,342
Total Deductions	49,476
Change in Net Position	16,025
Net Position - Beginning	453,961
Net Position - Ending	\$ 469,986

See accompanying notes to the financial statements.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies

A. Introduction

The New Glarus School District (the "District") is organized as a common school district. The District, governed by a seven-member elected school board, operates grades Pre-Kindergarten through 12 and is comprised of all or part of nine taxing districts.

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

B. Component Units

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

C. District-Wide Statements

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. The District does not report any business-type activities.

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

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

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

D. Fund Financial Statements (Continued)

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

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

The District reports the following major governmental funds:

General Fund – The general fund is the operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

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

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

Special Revenue Fund – The special revenue fund is used to account for trust funds that can be used for district operations. The sources of such funds are gifts and donations from private parties.

The District accounts for fiduciary activities for supplemental pension benefits in an employee benefit trust fund.

The District also has the following non-major funds

- Community Service Fund
- Food Service

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting

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

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures when paid. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under lease and transfer of ownership agreements are reported as other financing sources.

State general and categorical aids and other entitlements are recognized as revenue in the period the District is entitled to the resources and the amounts are available. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred and the amounts are available. Amounts owed to the District which are not available are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, expenditure-driven grant programs, public charges for services, and investment income.

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

For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the District has a legal claim to them, as when grant monies are received prior to the period in which the funds are first permitted to be used. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, deferred inflows of resources is removed from the balance sheet and revenue is recognized. Resources that are received prior to incurring qualifying expenditures are reported as a liability and recognized as revenue in subsequent periods when eligibility requirements have been met.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

F. Property Tax Levy

The aggregate District tax levy is apportioned and certified in November of the current fiscal year for collection to the comprising municipalities based on the immediate past October 1st full or “equalized” taxable property values. As permitted by a collecting municipality’s ordinance, taxes may be paid in full or two or more installments with the first installment payable the subsequent January 31st, and the final payment no later than the following July 31st. On or before January 15th, and by the 20th of each subsequent month thereafter, the District is paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20th, the County Treasurer makes full settlement to the District for any remaining balance. The County assumes all responsibility for delinquent real property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. All property taxes are considered due on January 1st, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30th and are available to pay current liabilities.

G. Deposits and Investments

The District’s cash and equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless regulations require segregated accounts.

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

Donations to the District for scholarships are invested as the donor specifies. In the absence of specific directions, the District may invest donated items in accordance with laws applicable to trust investments.

The District has adopted an investment policy which permits all investments allowed under state statutes.

H. Accounts Receivable

All accounts receivable are shown at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since such allowance would not be material.

I. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. Prepaid items represent payments made by the District for which benefits extend beyond June 30.

Nonspendable net assets (inventories and prepaid items) have been recognized to signify that a portion of net assets is not available for other subsequent expenditures.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

J. Capital Assets

Capital assets are valued at historical cost or estimated historical cost. Maintenance and repair costs are charged to expenses as incurred and betterments are capitalized as assets. Upon disposal of land, buildings and equipment, a gain or loss is reflected in the statement of activities. Donated assets are reported at acquisition value at the time received. Property and equipment and related depreciation expense are not reflected in the governmental fund financial statements.

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

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Building	\$ 5,000	Straight-line	50 years
Building improvements	5,000	Straight-line	50 years
Site improvements	5,000	Straight-line	20 years
Furniture and equipment	5,000	Straight-line	5-20 years
Computer and related technology	5,000	Straight-line	5 years

K. Long-Term Obligations

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

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

Principal and interest on long-term debt is recognized when due.

L. Accumulated Unpaid Vacation and Sick Pay

Compensated Absences

Sick leave for teachers hired before July 1, 2013 will accumulate up to a maximum of 200 sick leave days. Upon retirement, if the member has completed 10 years of full-time service with the District and who is eligible for retirement under the Wisconsin Retirement System will be credited with up to 200 accumulated sick leave days at the rate of pay of \$90 per day not to exceed \$18,000.

Sick leave for all eligible staff hired on or after July 1, 2013 will accumulate to a maximum of 90 days. Upon retirement, if the member has completed 10 years of full-time service with the District and who is eligible for retirement under the Wisconsin Retirement System will be credited up to 90 accumulated sick leave days at the rate of pay of \$5 per day.

Accumulated vacation and personal days for all eligible staff are allowed to be carried-over up to five days each year.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

L. Accumulated Unpaid Vacation and Sick Pay (Continued)

Supplemental Pension

See Note 7b for additional information.

M. 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 the purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from the 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.

N. 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 accrual basis of accounting. This includes for the purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs,
- Pension Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from the LRLIF's fiduciary net position have been determined on the same basis as they are reported by the 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.

O. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The District has three items that qualify for reporting in this category.

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

The net position of the District is significantly impacted by the combined effect of deferred outflows and inflows of resources from the pension plan.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

P. Estimates

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

Q. Net Position

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

When both restricted and unrestricted resources are available for use, the District's policy is to use restricted resources first, then unrestricted resources, as they are needed.

R. Fund Balances – Governmental Funds

The District previously implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. In the fund statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not in spendable form (i.e., convertible to cash) or are legally or contractually required to be maintained intact. \$9,503 of the amount reported as nonspendable at June 30, 2024 is nonspendable in form. The remaining balance of \$10,000 is legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to policies enacted by the Board of Education, the District's highest level of decision making authority. Commitments may only be rescinded through the same type of action employed to previously commit the amounts.

Assigned – includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. The Board of Education has delegated authority to assign fund balance for a specific purpose to the Business Manager.

Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

R. Fund Balances – Governmental Funds (Continued)

The District considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Board of Education recognizes the need to maintain an operating reserve in the general fund to 1) to hold adequate working capital to meet cash flow needs during the fiscal year, 2) to reduce the need for short term borrowing, 3) to serve as a safeguard for unanticipated district expenditures and 4) to show fiscal responsibility to maintain a high credit rating which will help reduce future borrowing costs.

Any excess of revenues and other financing sources over expenditures and other financing uses at the end of the fiscal year will be added to the District fund balance. The District will strive to maintain a general fund balance of not less than 15% of the subsequent year's operational expenditures. If the District, as of June month-end of a given fiscal year, shows an operating fund balance below 15% of the subsequent year's budget, the Board of Education will take proactive actions to increase the fund balance to 15%.

The District's long-term goal for fund balance is to achieve and maintain a general fund balance that will alleviate the need for short-term borrowing to meet operational cash flow needs. Fund balance in excess of this goal may be used for one-time expenditures or unforeseen costs (i.e., damages). The general fund balance shall not be used for recurring costs in the operating budget.

The Board may, from time to time, commit fund balance to a specific purpose. Such actions shall be taken in open meeting and require the approval of a majority of the Board. Commitments of fund balance, once made, can be modified only by a majority vote of the Board.

The Board authorizes and directs the Business Manager to assign the fund balance to the extent such assignment does not create a negative unassigned fund balance as follows:

- An amount sufficient to liquidate open encumbrances that are reasonably expected to result in an expenditure in the subsequent year.
- An amount estimated to be sufficient to cover the cost of unsettled labor agreements, if any.

S. Change in Accounting Principle

Effective July 1, 2023, the District adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. GASB Statement No. 100 was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The District did have a change in its reporting entity that required disclosure in the financial statements. See Note 17 for additional information.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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

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

- a. Long-term revenue differences arise because governmental funds report revenues only when they are considered “available,” whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities.
- b. Capital related differences include (1) the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and (2) the difference between recording an expenditure for the purchase of capital items in the governmental fund statements and depreciation expense on those items as recorded in the statement of activities.
- c. Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements, whereas interest expense is recorded in the statement of activities as incurred, and principal payments are recorded as a reduction of liabilities in the statement of net position.

3. Cash and Investments

For all the District’s cash and investments shown below, the market value at the balance sheet date is substantially the same as the fair value. The difference between the bank balance and the carrying value is due to outstanding checks and/or deposits in transit. At various times during the year, the District’s deposits were higher than the June 30, 2024 balances. This means that the District’s risk and exposure could be higher at these times.

Deposits

The District's deposits and investments at June 30, 2024 were comprised of the following:

<u>Depository:</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Associated Risk</u>
Local Financial Institutions	\$ 10,185,193	\$ 9,931,220	Custodial credit risk
WISC			
Government Securities	3,986,097	3,986,097	Interest rate risk and credit risk
Certificates of Deposit	226,000	226,000	Custodial credit risk, interest rate risk and credit risk
Money Markets and Savings	10,387,676	10,387,676	Credit risk
Petty Cash	625	625	
Other Cash and Investments:			
Equity Investments	-	-	Interest rate risk and credit risk
Fixed Income Investments	202,929	202,929	Interest rate risk and credit risk
Cash Equivalent Investments	6,668	6,668	Custodial credit risk
Total June 30, 2024	<u>\$ 24,995,188</u>	<u>\$ 24,741,215</u>	

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

3. Cash and Investments (Continued)

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

Reconciliation to financial statements	
Per statement of net position	
Cash and Investments	\$ 9,891,151
Restricted Cash and Investments	14,634,051
Per statement of fiduciary net position	
Cash and Investments	469,986
Total	<u><u>\$ 24,995,188</u></u>

Investments Authorized by Wisconsin State Statutes

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The District does not have an investment policy that addresses interest rate risk.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

3. Cash and Investments (Continued)

As of June 30, 2024, the District had the following investments and maturities subject to interest rate risk:

Investment Type	Credit Quality	Fair Value	Investment Maturities (In Years)		
			Less than 1	1-5	6-10
Fixed Income - Exchange Traded Funds	Varies - Not rated to AAA	\$ 202,929	\$ -	\$ 18,367	\$ 184,562
Government Securities	Varies - Not rated to AAA	3,986,097	3,986,097	-	-
Certificates of Deposit	Not Rated	226,000	226,000	-	-
		<u>\$ 4,415,026</u>	<u>\$ 4,212,097</u>	<u>\$ 18,367</u>	<u>\$ 184,562</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy minimized credit risk by limiting investments to the safest type of securities. Quality ratings available are noted in the table above. The District's equity securities subject to credit risk were not rated.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the District would not be able to recover the value of its investment of collateral securities that are in possession of another party. The District does not have an investment policy for custodial credit risk.

Deposits in each local and area bank are insured by the Federal Depository Insurance Corporation (FDIC) up to \$250,000 for all time and savings accounts and \$250,000 for all demand accounts. Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. Deposits maintained at investment institutions are insured by the Securities Investor Protection Corporation (SIPC) up to \$500,000.

As of June 30, 2024, the District's deposits with financial institutions were exposed to custodial credit risk as follows:

Insured by FDIC & State Coverage	\$ 1,797,679
Insured by irrevocable letters of credit*	\$ 8,431,214
Uninsured and uncollateralized	\$ -

*The District's irrevocable letters of credit amount to \$10,000,000 in total.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

4. Fair Value Measurement

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

The District uses the following hierarchical disclosure framework:

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

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

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

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

	Assets at Fair Value as of June 30, 2024	
	Fair Value	Level 1
Equity - Exchange Traded Funds	\$ 260,388	\$ 260,388
Fixed Income - Exchange Traded Funds	202,929	202,929
Government Securities	3,986,097	3,986,097
Totals	\$ 4,449,414	\$ 4,449,414

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

5. Capital Assets

Capital asset balances and activity for the year ended June 30, 2024 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not being depreciated				
Sites (land)	\$ 1,561,935	\$ -	\$ (1,200,030)	\$ 361,905
Construction in progress	2,806,804	16,595,444	(1,202,127)	18,200,121
Total Capital Assets not being depreciated	<u>4,368,739</u>	<u>16,595,444</u>	<u>(2,402,157)</u>	<u>18,562,026</u>
Capital Assets being depreciated				
Buildings and improvements	28,051,425	4,095,694	-	32,147,119
Furniture and equipment	8,214,447	457,505	(80,234)	8,591,718
Total Capital Assets being depreciated	<u>36,265,872</u>	<u>4,553,199</u>	<u>(80,234)</u>	<u>40,738,837</u>
Less Accumulated Depreciation	<u>(16,374,111)</u>	<u>(1,023,384)</u>	<u>836</u>	<u>(17,396,659)</u>
Total Capital Assets being depreciated, net of accumulated depreciation	<u>19,891,761</u>	<u>3,529,815</u>	<u>(79,398)</u>	<u>23,342,178</u>
Governmental activities Capital Assets, net of accumulated depreciation	<u>\$ 24,260,500</u>	<u>\$ 20,125,259</u>	<u>\$ (2,481,555)</u>	<u>\$ 41,904,204</u>

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 14,073
Vocational instruction	4,692
Special education instruction	38
Other instruction	2,321
Pupil services	293
Instructional staff services	17,732
Building administration	93
Business services	34,853
Central services	773
Food service	10,445
Depreciation not charged to a specific function	938,071
Total depreciation for governmental activities	<u>\$ 1,023,384</u>

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

6. Short-Term and Long-Term Obligations

Short-term obligations of the District are as follows:

Description	Issue Dates	Interest Rate %	Dates of Maturity	Amount Due Within One Year
Taxable Revolving Line of Credit	1/29/2024	4.69%	11/1/2024	\$ 3,000,000
Total Short-Term Payable				<u>\$ 3,000,000</u>

The notes were issued for cash flow purposes, carried an interest rate of 4.69% and are due on November 1, 2024.

Long-term obligation balances and activity for the year ended June 30, 2024 were as follows:

<u>General Obligation Debt</u>	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities					
G.O. Bonds	\$ 28,255,000	\$ -	\$ 2,230,000	\$ 26,025,000	\$ 1,765,000
Total Governmental Activities	28,255,000	-	2,230,000	26,025,000	1,765,000
Premium on Debt	1,918,035	-	110,301	1,807,734	-
Financed Purchase Arrangements	93,310	-	93,310	-	-
Compensated Absences	281,233	-	10,096	271,137	-
Total Long-Term Obligations	<u>\$ 30,547,578</u>	<u>\$ -</u>	<u>\$ 2,443,707</u>	<u>\$ 28,103,871</u>	<u>\$ 1,765,000</u>

Total interest paid and accrued during the year was as follows:

	Expense	Paid
Interest on Short-Term Debt	\$ 385	\$ -
Interest on Long-Term Debt	\$ 787,300	\$ 814,888

The compensated absences liability is paid out of the general fund.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

6. Short-Term and Long-Term Obligations (Continued)

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. General obligation debt at June 30, 2024 is comprised of the following individual issues:

Description	Issue Dates	Interest Rate %	Dates of Maturity	Amount Due Within One Year
GO School Improvement Bonds	3/5/2012	2.0-2.65%	4/1/2029	\$ 535,000
GO Refunding Bonds	5/18/2016	2.0-3.0%	4/1/2031	50,000
GO Refunding Bonds	7/13/2021	1.625-5.0%	4/1/2040	1,180,000
Total General Obligation Debt				<u>\$ 1,765,000</u>

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2024 are as follows:

Year Ended June 30,	G.O. Bonds	
	Principal	Interest
2025	\$ 1,765,000	\$ 717,588
2026	1,840,000	645,050
2027	1,915,000	569,076
2028	2,000,000	489,800
2029	2,070,000	405,250
2030-2034	7,915,000	1,258,862
2035-2039	7,365,000	552,126
2040	1,155,000	23,100
Totals	<u>\$ 26,025,000</u>	<u>\$ 4,660,852</u>

The 2023 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$802,950,273. The legal debt limit and margin of indebtedness as of June 30, 2024, in accordance with §67.03(1)(b) of the Wisconsin statutes follows:

Debt Limit (10% of \$802,950,273)	\$ 80,295,027
Deduct long-term debt applicable to debt margin	<u>26,025,000</u>
Margin of indebtedness	<u>\$ 54,270,027</u>

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

6. Short-Term and Long-Term Obligations (Continued)

Cash Defeasances

Additionally, the District issued general obligation refunding bonds in 2016. In 2017, 2018, 2020, and 2021 the District deposited cash into an irrevocable trust to purchase securities for the purpose of generating resources for future debt service payments of the general obligation bonds. As a result, a portion of the general obligation bonds are considered to be defeased and the liability has been removed from the governmental activities on the statement of net position. No economic gain resulted from the cash defeasance. The total of the defeased debt outstanding at June 30, 2024 is \$4,460,000. The entire amount of defeased debt was called on the April 1, 2024 early redemption date. The risk-free monetary assets of the trust cannot be replaced.

Lastly, the District issued general obligation refunding bonds in 2022. In 2022 and 2023, the District deposited cash into an irrevocable trust to purchase securities for the purpose of generating resources for future debt service payments of the general obligation bonds. As a result, a portion of the general obligation bonds are considered to be defeased and the liability has been removed from the governmental activities on the statement of net position. No economic gain resulted from the cash defeasance. The total of the defeased debt outstanding at June 30, 2024 is \$2,000,000. The entire amount of defeased debt will be called on the April 1, 2028 early redemption date. The risk-free monetary assets of the trust cannot be replaced.

7. Employee Pension Plans

7a) Defined Benefit Pension Plan – 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, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

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

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7a) Defined Benefit Pension Plan – Wisconsin Retirement System (Continued)

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

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7a) Defined Benefit Pension Plan – Wisconsin Retirement System (Continued)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$490,507 in contributions from the employer.

Contribution rates as of June 30, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

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

At June 30, 2024, the District reported a liability (asset) of \$563,929 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District’s proportion of the net pension liability (asset) was based on the District’s share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the District’s proportion was 0.03792894%, which was a decrease of 0.00070935% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$392,848.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7a) Defined Benefit Pension Plan – Wisconsin Retirement System (Continued)

At June 30, 2024, 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	\$ 2,273,759	\$ (3,011,608)
Net differences between projected and actual earnings on pension plan investments	1,965,204	-
Changes in assumptions	245,800	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,623	(1,381)
Employer contributions subsequent to the measurement date	331,365	-
Total	\$ 4,826,751	\$ (3,012,989)

\$331,365 reported as a deferred outflow of resources related to pension resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

<u>Year Ended June 30:</u>	Net Deferred Outflows (Inflows) of Resources
2025	\$ 304,583
2026	320,350
2027	1,235,692
2028	(378,228)
Total	\$ 1,482,397

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7a) Defined Benefit Pension Plan – Wisconsin Retirement System (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments	1.7%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7a) Defined Benefit Pension Plan – Wisconsin Retirement System (Continued)

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

Asset Allocation Targets and Expected Returns¹
As of December 31, 2023

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund ³	100	7.4	4.6
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

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

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

³The 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%.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7a) Defined Benefit Pension Plan – Wisconsin Retirement System (Continued)

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes 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 6.80 percent, as well as what the District’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
District's proportionate share of the net pension liability (asset)	\$ 5,450,653	\$ 563,929	\$ (2,855,517)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

7b) Supplemental Pension Stipend Benefit

General Information about the Pension Plan

Plan Description. In addition to the WRS pension plan, the District provides a supplemental pension stipend benefit to eligible teachers. This is a single-employer supplemental pension benefit administered by the District.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7b) Supplemental Pension Stipend Benefit (Continued)

Benefits Provided. This benefit applies to Teachers who were hired by the District prior to July 1, 2013. A Teacher, who has completed ten (10) years of full time equivalency service with the District and who is eligible for retirement under the Wisconsin Retirement System will be credited with: (a.) up to two hundred (200) accumulated sick days at the rate of pay of \$90 per day not to exceed \$18,000; and (b.) \$500 per year for every year of full time equivalency employment with the District, not to exceed \$15,000. The total dollars credited for accumulated sick days and accumulated years of employment with the District shall not exceed \$30,000. Teachers, who retire by filing an irrevocable resignation with the District by March 1st, shall be eligible for an additional \$2,000 above and beyond the \$30,000 limit, not to exceed \$32,000. The additional \$2,000 shall be prorated as listed below:

10-14 years of service - \$1,000
15-19 years of service - \$1,500
20 years of service and above - \$2,000

An eligible Teacher who tenders his or her irrevocable resignation to the District, retires at the end of the contract year, shall receive the dollar amount contemplated in the preceding paragraphs as contributions to a tax-sheltered annuity (TSA).

TSA contributions will be made in a series of three (3) equal installments beginning in July after the Eligible Employee's retirement and on the two (2) subsequent annual anniversaries of that date. Retirees receiving TSA contributions cannot be employed by the District.

Employees Covered by Benefit Terms. At June 30, 2024 (the measurement date), the following employees were covered by the benefit terms:

Retirees eligible and receiving benefits	5
Active teachers fully eligible	10
Active teachers not fully eligible	28
Total	43

This plan is closed to new entrants as it only applies to teachers hired before July 1, 2013.

Contributions. The District has continued to fund these stipend liabilities through its irrevocable trust that was previously reported as an "other postemployment benefit" trust. The District has indicated that the contribution amount to the trust is tied to the actuarial determined contribution (ADC) provided in prior actuarial studies. There are no contractual or statutory required contributions to the trust.

During the reporting period, the District contributed \$7,882 to the trust.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7b) Supplemental Pension Stipend Benefit (Continued)

Net Pension Liability (Asset)

The District's net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Amortization Method	30 year Level %
Discount Rate	6.00%
Amortization Growth Rate	3.00%
Inflation	2.50%

The valuation was based upon the data provided by the District. All of the demographic assumptions used for this report are approximately the same as those based on an experience study conducted in 2021 using the WRS experience from 2018-2020.

Changes in assumptions between years resulted in an increase in the discount rate of 6.00% from 5.00% in the prior year.

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 weighing 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:

<u>Asset Class</u>	<u>Long-Term Real Rate of Return</u>	<u>Target Allocation</u>
US Equities	1.97%	54%
Fixed Income	4.43%	45%
Cash	4.98%	1%

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7b) Supplemental Pension Stipend Benefit (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 6.00%, which was the same discount rate used for the prior year. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plans fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2022	\$ 282,947	\$ 332,008	\$ (49,061)
Changes for the year:			
Service cost	9,636	-	9,636
Interest	13,755	-	13,755
Differences between expected and actual experience	-	-	-
Changes of assumptions or other input	(11,272)	-	(11,272)
Contributions - employer	-	7,880	(7,880)
Net investment income	-	28,834	(28,834)
Benefit payments	(25,334)	(25,334)	-
Administrative expenses	-	(1,459)	1,459
Net changes	(13,215)	9,921	(23,136)
Balances at June 30, 2023	<u>\$ 269,732</u>	<u>\$ 341,929</u>	<u>\$ (72,197)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability of the District, calculated using the discount rate of 6.00 percent as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.00 percent) or 1-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease to Discount Rate (5.0%)	Current Discount Rate (6.0%)	1% Increase to Discount Rate (7.0%)
District's net supplemental pension liability (asset)	\$ (60,925)	\$ (72,197)	\$ (83,115)

Pension Plan Fiduciary Net Position. The plan does not issue stand-alone financial statements.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

7. Employee Pension Plans (Continued)

7b) Supplemental Pension Stipend Benefit (Continued)

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

For the year ended June 30, 2024, the District recognized pension expense of \$7,358. At June 30, 2024, 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	\$ 22,884	\$ (16,106)
Changes of assumptions	21,373	(38,512)
Net difference between projected and actual earnings on pension plan investments	6,434	-
District contributions subsequent to the measurement date	7,822	-
Total	\$ 58,513	\$ (54,618)

\$7,882 reported as a deferred outflow of resources related to pension resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2025	\$ (386)
2026	437
2027	10,137
2028	(2,138)
2029	402
Thereafter	(12,379)
Total	\$ (3,927)

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

8. Other Post-Employment Benefits

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 members.

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

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

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their 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 June 30, 2024 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

8. Other Post-Employment Benefits (Continued)

Member 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 member contribution rates in effect for the year ended December 31, 2023 are as listed on the below:

Life Insurance		
Member Contribution Rates*		
For the year ended December 31, 2023		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

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

During the reporting period, the LRLIF recognized \$1,720 in contributions from the employer.

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

At June 30, 2024, the District reported a liability (asset) of \$388,350 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net OPEB liability (asset) was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the District's proportion was 0.084412%, which was an increase of 0.001943% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized OPEB expense of \$42,292.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

8. Other Post-Employment Benefits (Continued)

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (34,370)
Net differences between projected and actual earnings on plan investments	5,245	-
Changes in actuarial assumptions	121,479	(152,924)
Changes in proportion and differences between employer contributions and proportionate share of contributions	48,371	(15,140)
Employer contributions subsequent to the measurement date	897	-
Totals	\$ 175,992	\$ (202,434)

\$897 reported as deferred outflows related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2025	\$ 9,047
2026	12,257
2027	(6,855)
2028	(22,185)
2029	(25,287)
Thereafter	5,684
Total	\$ (27,339)

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

8. Other Post-Employment Benefits (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:*	3.26%
Long-Term Expected Rated of Return:	4.25%
Discount Rate:	3.32%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.10% - 5.6%
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 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

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

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.32%
US Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

8. Other Post-Employment Benefits (Continued)

Single Discount Rate. A single discount rate of 3.32% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. 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 payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the District's proportionate share of the Net OPEB Liability (Asset) calculated using the discount rate of 3.32 percent, as well as what the District's proportionate share of the Net OPEB Liability (Asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
District's proportionate share of the net OPEB liability (asset)	\$ 521,803	\$ 388,350	\$ 286,483

9. Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on June 30, 2024 were as follows:

Payable Fund	Receivable Fund	Amount	Purpose
Special Revenue	General Fund	\$ 1,100,086	Reimbursement
Debt Service	General Fund	475	Reimbursement
General Fund	Capital Projects	145,414	Reimbursement
Subtotal - Major Funds		1,245,975	
Subtotal - Fund Financial Statements		1,245,975	
Less: Fund Eliminations		(1,245,975)	
Total - Government-Wide Statements		\$ -	

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

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

9. Interfund Balances and Activity (Continued)

Additionally, during fiscal year ended June 30, 2024, the general fund transferred \$1,152,934 to the special education fund. These transfers were used to cover any costs not covered by direct revenues. In the statement of activities, amounts reported in the governmental funds statement of revenues, expenditures and changes in fund balances have been eliminated within the district-wide statements.

10. Fund Balances

The following is a detailed schedule of ending fund balances as of June 30, 2024 as reported in the fund financial statements by category:

	General Fund	Debt Service	Food Service	Special Revenue	Community Service	Capital Projects	Total
Fund Balances:							
<u>Nonspendable:</u>							
Inventory	\$ -	\$ -	\$ 9,503	\$ -	\$ -	\$ -	\$ 9,503
Corpus of Permanent Fund	-	-	-	10,000	-	-	10,000
<u>Restricted for:</u>							
Food Service	-	-	543,752	-	-	-	543,752
Debt Service Reserve	-	450,329	-	-	-	-	450,329
Community Service	-	-	-	-	8,038	-	8,038
Donor Restrictions	-	-	-	283,182	-	-	283,182
Capital Projects	-	-	-	-	-	12,081,857	12,081,857
Common School Fund Carryover	11,886	-	-	-	-	-	11,886
<u>Assigned to:</u>							
Budget Carryover	21,530	-	-	-	-	-	21,530
Glärner Community Field Project	774,000	-	-	-	-	-	774,000
<u>Unassigned:</u>							
Cash Flow Purposes	2,000,000	-	-	-	-	-	2,000,000
Unassigned	2,656,312	-	-	-	-	-	2,656,312
Total Fund Balances	<u>\$ 5,463,728</u>	<u>\$ 450,329</u>	<u>\$ 553,255</u>	<u>\$ 293,182</u>	<u>\$ 8,038</u>	<u>\$ 12,081,857</u>	<u>\$ 18,850,389</u>

11. Operating Leases

GASB Statement No. 87, Leases (GASB 87), is in effect for the District's financial statements for the year ended June 30, 2024. One aspect of implementation of any statement issued by GASB is that the provision of the statement need not be applied to immaterial items. Management of the District evaluated all lease agreements currently in place and made the determination that at the present time, the implementation of GASB 87 would not have a material impact on the District's financial statements; consequently, GASB 87 was not implemented for the District's fiscal year ending June 30, 2024. Management will continue to assess the impact that GASB 87 may have on the District's financial statements in the future and, if determined to be material, the provisions of the statement will be implemented at that time.

The District, as lessee, leases several copiers under a lease. The lease requires monthly payments of \$512 through June 2025. Future minimum lease payments on this lease are as follows:

Year Ended June 30,	
2025	\$ 6,143
	<u>\$ 6,143</u>

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

12. Limitation on School District Revenues

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

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

History of Increased Revenue Limits

In April 2023, the residents of the New Glarus School District passed a referendum that the District could override its revenue limit by \$1,400,000 for the 2023-2024 school year, by \$1,600,000 for the 2024-2025 school year, and by \$1,800,000 for the 2025-2026 school year, for non-recurring purposes consisting of expenses related to staffing, operating and maintaining school facilities, and maintaining current educational programming, extracurriculars, and services.

13. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles.

14. Commitments

In April 2021, the electors of the District authorized the issuance of \$28,900,000 in general obligation bonds via a referendum for the public purpose of paying the cost of a new school building and improvements to existing District buildings and property. As of June 30, 2024, construction, engineering, and architectural contracts were in place totaling \$25,638,616. Total costs incurred as of June 30, 2024 related to the new school building and improvement project contracts was \$14,396,783. These costs are currently reported as construction in progress on the statement of net position.

In November 2023, the District approved a contract commitment related to the construction of a new athletics complex. The total contract sum is \$3,784,059. Total costs incurred as of June 30, 2024 related to the new athletics complex was \$2,941,312. These costs are currently reported as construction in progress on the statement of net position.

Additionally, in June 2023, the District approved a finance purchase agreement for six new buses totaling \$605,838. Three of the buses were delivered to the District in November 2024 while the remaining three buses are to be delivered as a later date. Financing for the buses was approved in October 2024.

NEW GLARUS SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

The GASB has adopted GASB Statement No. 101, *Compensated Absences*, effective for periods beginning after December 15th, 2023, GASB Statement No. 102, *Certain Risk Disclosures*, effective for periods beginning after June 15, 2024 and GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025. When these statements become effective, application of these standards may restate portions of these financial statements.

16. Subsequent Events

In October 2024, the District approved a proposal to build a storage building at the new athletic complex for \$92,791.

17. Change in Reporting Entity

During fiscal year 2024, changes to the financial reporting entity resulted in restatements of beginning fund balance as follows:

	Reporting Units Affected by Restatements of Beginning Balances	
	Special Revenue Fund	Non-Major Governmental Funds
7/1/2023, as previously reported	\$ -	\$ 806,428
Change within financial reporting entity (non-major to major fund)	259,914	(259,914)
7/1/2023, as restated	\$ 259,914	\$ 546,514

REQUIRED SUPPLEMENTARY INFORMATION

**New Glarus School District
New Glarus, Wisconsin**

**Budgetary Comparison Schedule for the General Fund
Budget and Actual
For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local	\$ 5,307,271	\$ 5,402,271	\$ 5,400,719	\$ (1,552)
Interdistrict	1,244,887	1,244,887	1,231,616	(13,271)
State	7,254,610	7,254,610	7,276,472	21,862
Federal	321,377	321,377	347,669	26,292
Other	101,000	1,451,777	1,589,208	137,431
Total Revenues	<u>14,229,145</u>	<u>15,674,922</u>	<u>15,845,684</u>	<u>170,762</u>
EXPENDITURES				
Current Expenditures				
Instruction				
Undifferentiated Curriculum	2,706,893	2,706,893	2,563,917	142,976
Regular Instruction	3,421,899	3,421,899	3,318,185	103,714
Vocational Instruction	376,195	376,195	374,966	1,229
Physical Instruction	325,218	325,218	325,931	(713)
Co-curricular Activities	245,467	245,467	232,783	12,684
Other Special Needs	6,500	6,500	2,200	4,300
Support Service				
Pupil Services	329,293	329,293	291,008	38,285
Instructional Staff Services	692,273	692,273	814,461	(122,188)
General Administration Services	409,218	409,218	411,112	(1,894)
Business Administration Services	674,455	674,455	684,692	(10,237)
Business Services	1,769,551	1,769,551	1,613,483	156,068
Central Services	86,006	86,006	72,103	13,903
Insurance and Judgments	146,318	146,318	152,482	(6,164)
Other Support Services	369,840	369,840	415,694	(45,854)
Non-Program Services	517,710	517,710	554,347	(36,637)
Debt Service	97,073	97,073	97,458	(385)
Capital Outlay	822,771	2,268,548	2,046,300	222,248
Total Expenditures	<u>12,996,680</u>	<u>14,442,457</u>	<u>13,971,122</u>	<u>471,335</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,232,465</u>	<u>1,232,465</u>	<u>1,874,562</u>	<u>642,097</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(1,232,465)	(1,232,465)	(1,152,934)	79,531
Total Other Financing Sources (Uses)	<u>(1,232,465)</u>	<u>(1,232,465)</u>	<u>(1,152,934)</u>	<u>79,531</u>
Net Change in Fund Balance	-	-	721,628	721,628
Fund Balance - Beginning of Year	4,742,100	4,742,100	4,742,100	-
Fund Balance - End of Year	<u>\$ 4,742,100</u>	<u>\$ 4,742,100</u>	<u>\$ 5,463,728</u>	<u>\$ 721,628</u>

**New Glarus School District
New Glarus, Wisconsin**

**Budgetary Comparison Schedule for the Special Education Fund
Budget and Actual
For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
State	\$ 594,829	\$ 594,829	\$ 599,066	\$ 4,237
Federal	260,387	260,387	277,620	17,233
Total Revenues	<u>855,216</u>	<u>855,216</u>	<u>876,686</u>	<u>21,470</u>
EXPENDITURES				
Current Expenditures				
Instruction				
Special Instruction	1,484,082	1,484,082	1,465,879	18,203
Support Service				
Pupil Services	239,165	239,165	263,696	(24,531)
Instructional Staff Services	196,060	196,060	182,211	13,849
Business Services	25,666	25,666	20,151	5,515
Central Services	6,220	6,220	1,945	4,275
Non-Program Services	136,488	136,488	87,304	49,184
Total Expenditures	<u>2,087,681</u>	<u>2,087,681</u>	<u>2,029,620</u>	<u>58,061</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,232,465)</u>	<u>(1,232,465)</u>	<u>(1,152,934)</u>	<u>79,531</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	1,232,465	1,232,465	1,152,934	(79,531)
Total Other Financing Sources and Uses	<u>1,232,465</u>	<u>1,232,465</u>	<u>1,152,934</u>	<u>(79,531)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**New Glarus School District
New Glarus, Wisconsin**

**Budgetary Comparison Schedule for the Special Revenue Fund
Budget and Actual
For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local	\$ 140,000	\$ 140,000	\$ 1,278,648	\$ 1,138,648
Other	30	30	9,402	9,372
Total Revenues	<u>140,030</u>	<u>140,030</u>	<u>1,288,050</u>	<u>1,148,020</u>
EXPENDITURES				
Current Expenditures				
Instruction				
Undifferentiated Curriculum	1,000	1,000	-	1,000
Regular Instruction	-	-	3,550	(3,550)
Co-Curricular Activities	136,400	136,400	146,873	(10,473)
Support Service				
Pupil Services	50	50	-	50
Business Services	6,700	6,700	8,662	(1,962)
Non-Program Services	1,000	1,000	697	303
Capital Outlay	-	-	1,095,000	(1,095,000)
Total Expenditures	<u>145,150</u>	<u>145,150</u>	<u>1,254,782</u>	<u>(1,109,632)</u>
Excess (Deficiency) of Revenues Over				
Expenditures	(5,120)	(5,120)	33,268	38,388
Fund Balance - Beginning of Year	-	-	259,914	(259,914)
Fund Balance - End of Year	<u>\$ (5,120)</u>	<u>\$ (5,120)</u>	<u>\$ 293,182</u>	<u>\$ (221,526)</u>

**New Glarus School District
New Glarus, Wisconsin**

**Reconciliation of Differences between Budgetary Inflows and Outflows
and GAAP Revenues and Expenditures
For the Year Ended June 30, 2024**

	General Fund	Special Education Fund
A) Sources/Inflows of Resources:		
Actual amounts "total revenues" from the budgetary comparison schedules	\$ 15,845,684	\$ 876,686
Reclassification: Special education fund revenues are reclassified to the general fund, required for GAAP reporting	876,686	(876,686)
The general fund revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ 16,722,370	\$ -
B) Uses/Outflows of Resources:		
Actual amounts "total expenditures" from the budgetary comparison schedules	\$ 13,971,122	\$ 2,029,620
Reclassification: Special education fund expenditures are reclassified to the general fund, required for GAAP reporting	2,029,620	(2,029,620)
The general fund expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ 16,000,742	\$ -

**NEW GLARUS SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM SCHEDULES
June 30, 2024**

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

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of the District's covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2023	0.03792894%	\$ 563,929	\$ 7,213,341	7.82%	98.85%
2022	0.03863829%	2,046,942	6,898,860	29.67%	95.72%
2021	(0.03922337%)	(3,161,475)	6,684,557	(47.30%)	(106.02%)
2020	(0.03938035%)	(2,458,569)	6,534,689	(37.62%)	(105.26%)
2019	(0.03933006%)	(1,268,180)	6,380,274	(19.88%)	(102.96%)
2018	0.03888884%	1,383,543	6,021,379	22.98%	96.45%
2017	(0.03861936%)	(1,146,654)	5,785,117	(19.82%)	(102.93%)
2016	0.03848444%	317,204	5,568,082	5.70%	99.12%
2015	0.03861657%	627,512	5,450,905	11.51%	98.20%
2014	(0.03876686%)	(951,958)	5,397,914	(17.64%)	(102.74%)

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

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

Year ended June 30,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2024	\$ 516,956	\$ (516,956)	\$ -	\$ 7,531,675	6.80%
2023	471,660	(471,660)	-	7,049,245	6.69%
2022	451,805	(451,805)	-	6,853,899	6.59%
2021	441,616	(441,616)	-	6,535,553	6.76%
2020	438,500	(438,500)	-	6,567,826	6.68%
2019	411,903	(411,903)	-	6,236,748	6.60%
2018	397,814	(397,814)	-	5,905,403	6.74%
2017	385,798	(385,798)	-	5,735,418	6.73%
2016	365,714	(365,714)	-	5,474,826	6.68%
2015	372,691	(372,691)	-	5,423,143	6.87%

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

**NEW GLARUS SCHOOL DISTRICT
SUPPLEMENTAL PENSION LIABILITY SCHEDULES
June 30, 2024**

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	2023*	2022*	2021*	2020*	2019*	2018*	2017*	2016*	2015*	2014*
<u>Total Pension Liability</u>										
Service Cost	\$ 9,636	\$ 16,273	\$ 15,915	\$ 14,894	\$ 13,860	\$ 13,935	\$ 14,993	\$ 11,942	\$ 11,942	\$ 11,942
Interest	13,755	6,920	6,692	10,082	10,109	9,706	8,518	10,246	11,094	12,454
Changes of Assumptions or Other Inputs	(11,272)	(31,236)	-	7,606	3,331	(2,899)	(6,608)	38,662	-	-
Differences Between Expected and Actual Experience	-	(670)	-	(16,722)	-	(11,100)	-	59,508	-	-
Benefit Payments	(25,334)	(15,501)	(9,834)	(4,167)	(14,499)	(20,167)	(25,834)	(22,666)	(54,224)	(44,045)
Net Change in Total Pension Liability (Assets)	(13,215)	(24,214)	12,773	11,693	12,801	(10,525)	(8,931)	97,692	(31,188)	(19,649)
Total Pension Liability - Beginning	282,947	307,161	294,388	282,695	269,894	280,419	289,350	191,658	222,846	242,495
Total Pension Liability - Ending (a)	\$ 269,732	\$ 282,947	\$ 307,161	\$ 294,388	\$ 282,695	\$ 269,894	\$ 280,419	\$ 289,350	\$ 191,658	\$ 222,846
<u>Fiduciary Net Position</u>										
Contributions - Employer	\$ 7,880	\$ 31,712	\$ 77,810	\$ 22,616	\$ 21,819	\$ 19,152	\$ 19,028	\$ 6,772	\$ 32,288	\$ 72,288
Other	-	-	-	-	-	-	-	-	-	25,953
Net Investment Income	28,834	(52,878)	54,844	12,106	12,511	10,823	15,079	2,103	502	6,895
Benefit Payments	(25,334)	(15,501)	(9,834)	(4,167)	(14,499)	(20,167)	(25,834)	(22,666)	(54,224)	(44,045)
Fund Transfer	-	-	-	-	-	-	-	(120,000)	-	-
Administrative Expense	(1,459)	(1,617)	(1,285)	(981)	(1,123)	(1,146)	(1,385)	(2,256)	-	-
Net Change in Fiduciary Net Position	9,921	(38,284)	121,535	29,574	18,708	8,662	6,888	(136,047)	(21,434)	61,091
Fiduciary Net Position - Beginning	332,008	370,292	248,757	219,183	200,475	191,813	184,925	320,972	342,406	281,315
Fiduciary Net Position - Ending (b)	\$ 341,929	\$ 332,008	\$ 370,292	\$ 248,757	\$ 219,183	\$ 200,475	\$ 191,813	\$ 184,925	\$ 320,972	\$ 342,406
<u>Net Pension Liability (Asset)</u>										
Net Pension Liability (Asset) - (a) - (b)	\$ (72,197)	\$ (49,061)	\$ (63,131)	\$ 45,631	\$ 63,512	\$ 69,419	\$ 88,606	\$ 104,425	\$ (129,314)	\$ (119,560)
Fiduciary net position as a percentage of the total pension liability	126.77%	117.34%	120.55%	84.50%	77.53%	74.28%	68.40%	63.91%	167.47%	153.65%
Covered Payroll	\$ 2,607,201	\$ 2,607,201	\$ 2,931,973	\$ 2,931,973	\$ 2,931,973	\$ 2,931,973	\$ 2,886,550	\$ 2,886,550	\$ 3,310,328	\$ 3,310,328
Net pension liability (asset) as a percent of covered payroll	-2.77%	-1.88%	-2.15%	1.56%	2.17%	2.37%	3.07%	3.62%	-3.91%	-3.61%

*The data provided above is presented as of the measurement date which is 12 months prior to the financial statement date.

**NEW GLARUS SCHOOL DISTRICT
SUPPLEMENTAL PENSION LIABILITY SCHEDULES
June 30, 2024**

SCHEDULE OF DISTRICT'S CONTRIBUTIONS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution (ADC)**	\$ 7,822	\$ 7,880	\$ 40,703	\$ 39,517	\$ 22,474	\$ 21,819	\$ 19,599	\$ 19,028	\$ 6,772	\$ 6,772
Contributions in Related to the ADC**	7,822	7,880	31,712	77,810	22,616	21,819	19,152	19,028	6,772	32,288
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,991</u>	<u>\$ (38,293)</u>	<u>\$ (142)</u>	<u>\$ -</u>	<u>\$ 447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,516)</u>
District's covered-employee payroll	\$ 2,769,414	\$ 2,607,201	\$ 2,607,201	\$ 2,931,973	\$ 2,931,973	\$ 2,931,973	\$ 2,931,973	\$ 2,886,550	\$ 2,886,550	\$ 3,310,328
Contributions as a percentage of covered-employee payroll	0.28%	0.30%	1.22%	2.65%	0.77%	0.74%	0.65%	0.66%	0.23%	0.98%

**District's contributions and other amounts presented above are for each fiscal year based on information that occurred in that fiscal year.

**NEW GLARUS SCHOOL DISTRICT
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
June 30, 2024**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OTHER POST-EMPLOYMENT
BENEFIT LIABILITY AS OF THE MEASUREMENT DATE
Last 10 Fiscal Years***

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective net OPEB liability (asset) as a percentage of the District's covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2023	0.08441200%	\$ 388,350	\$ 4,239,000	9.16%	33.9%
2022	0.08246900%	314,193	3,975,000	7.90%	38.81%
2021	0.08706100%	514,563	3,945,000	13.04%	29.57%
2020	0.07797500%	428,919	3,976,000	10.79%	31.36%
2019	0.07125300%	303,409	3,659,000	8.29%	37.58%
2018	0.06265100%	161,661	3,371,000	4.80%	48.69%
2017	0.05705800%	171,664	2,399,542	7.15%	44.81%

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

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

Year ended June 30,	Contractually required contributions	Contributions in relation to contractually required contributions	Contributions deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2024	\$ 1,819	\$ (1,819)	\$ -	\$ 4,588,526	0.04%
2023	1,625	(1,625)	-	3,937,000	0.04%
2022	1,765	(1,765)	-	3,615,081	0.05%
2021	1,702	(1,702)	-	3,229,054	0.05%
2020	1,478	(1,478)	-	3,433,000	0.04%
2019	1,357	(1,357)	-	3,654,161	0.04%
2018	1,276	(1,276)	-	3,369,000	0.04%

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

**NEW GLARUS SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

1. Budget Schedule

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, which is in accordance with generally accepted accounting principles. The legally adopted budget and budgetary expenditure control is exercised at the two-digit function for all funds. Reported budget amounts are as originally adopted or as amended by the School Board resolution.

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

- Based upon requests from District staff, District administration recommends budget proposals to the School Board.
- The School Board prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- 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.
- Pursuant to the public budget hearing, the School Board may alter the proposed budget.
- After the School Board (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 School Board.

Appropriations lapse at year-end unless authorized as a carryover by the School Board.

2. Excess of Actual Expenditures Over Budget in Individual Funds

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for all governmental and special revenue funds.

The following functions had an excess of actual expenditures over budget for the year ended June 30, 2024:

Fund	Function	Amount
General	Physical Instruction	\$ 713
General	Instructional Staff Services	122,188
General	General Administration Services	1,894
General	Business Administration Services	10,237
General	Insurance and Judgments	6,164
General	Other Support Services	45,854
General	Non-Program Services	36,637
General	Debt Service	385
Special Education	Pupil Services	24,531
Special Revenue	Regular Instruction	3,550
Special Revenue	Co-Curricular Activities	10,473
Special Revenue	Business Services	1,962
Special Revenue	Capital Outlay	1,095,000

**NEW GLARUS SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

3. Wisconsin Retirement System Schedules

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

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

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement 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 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement 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.

**NEW GLARUS SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

3. Wisconsin Retirement System Schedules (Continued)

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

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	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 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.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

**NEW GLARUS SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

3. Wisconsin Retirement System Schedules (Continued)

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

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

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

**NEW GLARUS SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

4. Supplemental Pension Liability Schedules

Changes of Benefit Terms. There were no changes of benefit terms.

Changes of Assumptions. Changes in assumptions from the prior year included updated WRS decrement assumptions and assumed discount rate (5.00% in prior year to 6.00% in current year).

Key methods and assumptions used to calculate actuarially determined contribution:

Amortization Growth Rate	3.00%
Inflation	2.50%
Salary Increases	0.10 to 5.60%
Discount Rate/Investment Rate of Return	6.00%
Amortization Method	30 year Level %

5. Local Retiree Life Insurance Schedules

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

Changes of Benefit Terms. There were no recent changes in benefit terms.

Changes in 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 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- 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

OTHER SUPPLEMENTARY INFORMATION

**New Glarus School District
New Glarus, Wisconsin**

**Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2024**

	Food Service	Community Service Fund	Total Non- Major Governmental Funds
ASSETS			
Cash and Investments	\$ 621,593	\$ 8,176	\$ 629,769
Receivables:			
Other	14,629	-	14,629
Due from Other Governments	3,835	-	3,835
Inventories	9,503	-	9,503
Total Assets	\$ 649,560	\$ 8,176	\$ 657,736
LIABILITIES			
Accounts Payable	\$ 67,995	\$ -	\$ 67,995
Accrued Liabilities	-	138	138
Deposits	28,310	-	28,310
Total Liabilities	96,305	138	96,443
FUND BALANCES			
Nonspendable	9,503	-	9,503
Restricted	543,752	8,038	551,790
Total Fund Balances	553,255	8,038	561,293
Total Liabilities and Fund Balances	\$ 649,560	\$ 8,176	\$ 657,736

**New Glarus School District
New Glarus, Wisconsin**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2024**

	<u>Food Service</u>	<u>Community Service Fund</u>	<u>Special Revenue Fund</u>	<u>Total Non- Major Governmental Funds</u>
REVENUES				
Local	\$ 486,571	\$ -	\$ -	\$ 486,571
State	9,988	-	-	9,988
Federal	233,923	-	-	233,923
Total Revenues	<u>730,482</u>	<u>-</u>	<u>-</u>	<u>730,482</u>
EXPENDITURES				
Business Services	-	1,741	-	1,741
Food Service	<u>713,962</u>	<u>-</u>	<u>-</u>	<u>713,962</u>
Total Support Services	<u>713,962</u>	<u>1,741</u>	<u>-</u>	<u>715,703</u>
Total Current Expenditures	<u>713,962</u>	<u>1,741</u>	<u>-</u>	<u>715,703</u>
Total Expenditures	<u>713,962</u>	<u>1,741</u>	<u>-</u>	<u>715,703</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>16,520</u>	<u>(1,741)</u>	<u>-</u>	<u>14,779</u>
Fund Balances - Beginning of Year	536,735	9,779	259,914	806,428
Change within financial reporting entity (non-major to major)	<u>-</u>	<u>-</u>	<u>(259,914)</u>	<u>(259,914)</u>
Fund Balances - Beginning of Year, as restated	<u>536,735</u>	<u>9,779</u>	<u>-</u>	<u>546,514</u>
Fund Balances - End of Year	<u>\$ 553,255</u>	<u>\$ 8,038</u>	<u>\$ -</u>	<u>\$ 561,293</u>

SINGLE AUDIT



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
New Glarus School District
New Glarus, 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 New Glarus School District (the "District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 9, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item #2024-001 that we consider to be a significant deficiency.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

New Glarus School District’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The 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 the response.

Purpose of this Report

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 9, 2024



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

To the Board of Education
New Glarus School District
New Glarus, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the New Glarus School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2024. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal and State Program

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

We are required to be independent of the 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 legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal and state programs.

Auditor's Responsibilities of the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the 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 the *State Single Audit Guidelines* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the 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 the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the *State Single Audit Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item #2024-002. Our opinion on each major federal and state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section 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 have not been 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 testing based on requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 9, 2024

NEW GLARUS SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Administering Agency Pass-Through Agency Award Description	Federal Assistance Listing	Pass-Through Entity ID Number	(Accrued Receivable) Deferred Revenue July 1, 2023	Revenues Grantor Reimbursements	Expenditures	Accrued Receivable June 30, 2024
<u><i>U.S. DEPARTMENT OF AGRICULTURE</i></u>						
Wisconsin Department of Public Instruction:						
Child Nutrition Cluster:						
Food Distribution - Donated Commodities	10.555	Not Available	\$ -	\$ 60,982	\$ 60,982	\$ -
National School Lunch Program	10.555	2024-233934-DPI-NSL-547	(5,614)	142,067	139,609	3,156
National School Breakfast Program	10.553	2024-233934-DPI-SB-546	(1,124)	31,276	30,831	679
Total Child Nutrition Cluster			<u>(6,738)</u>	<u>234,325</u>	<u>231,422</u>	<u>3,835</u>
Local Food for Schools	10.185	Not Available	-	2,500	2,500	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>(6,738)</u>	<u>236,825</u>	<u>233,922</u>	<u>3,835</u>
<u><i>U.S. DEPARTMENT OF EDUCATION</i></u>						
Wisconsin Department of Public Instruction:						
COVID-19 - Elementary Secondary School Emergency Relief Fund III	84.425U	2022-233934-DPI-ESSERFIII-165 and 2022-233934-DPI-EBIS-165	(253,936)	485,045	231,109	-
Total ESSER			<u>(253,936)</u>	<u>485,045</u>	<u>231,109</u>	<u>-</u>
Title I - Part A	84.010A	2024-233934-DPI-TI-A-141	(7,571)	26,826	27,457	8,202
Title II - Part A	84.367A	2024-233934-DPI-TIIA-365	-	11,644	11,644	-
Title IV - Part A	84.424A	2024-233934-DPI-TIVA-381	-	20,000	20,000	-
Special Education Cluster:						
IDEA Flow-Through	84.027A	2024-233934-DPI-FLOW-341	(31,360)	176,419	224,907	79,848
Preschool Entitlement	84.173A	2024-233934-DPI-PRESCH-347	(7,385)	12,810	9,235	3,810
Total Special Education Cluster			<u>(38,745)</u>	<u>189,229</u>	<u>234,142</u>	<u>83,658</u>
Oregon School District:						
Carl Perkins Act Formula Allocation	84.048	2024-233934-DPI-CTE-400	(5,225)	5,225	5,290	5,290
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>(305,477)</u>	<u>737,969</u>	<u>529,642</u>	<u>97,150</u>
<u><i>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</i></u>						
Wisconsin Department of Health Services:						
School Based Services	93.778	Not Available	(9,447)	107,359	100,937	3,025
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>(9,447)</u>	<u>107,359</u>	<u>100,937</u>	<u>3,025</u>
TOTALS			<u>\$ (321,662)</u>	<u>\$ 1,082,153</u>	<u>\$ 864,501</u>	<u>\$ 104,010</u>

NEW GLARUS SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended June 30, 2024

Administering Agency Pass-Through Agency Award Description	State I.D. Number	Pass-Through Entity ID Number	(Accrued Receivable) Deferred Revenue July 1, 2023	Revenues State Reimbursements	Expenditures Grantor	Accrued Receivable (Deferred Revenue) June 30, 2024
<i>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</i>						
<i>Entitlement Programs</i>						
Special Education and School Age Parents Direct State Payments	255.101	233934-100	\$ -	\$ 534,990	\$ 534,990	\$ -
<i>Cost Reimbursement Programs</i>						
State Lunch	255.102	233934-107	-	4,853	4,853	-
Morning Milk	255.115	233934-109	-	2,463	2,463	-
State Breakfast	255.344	233934-108	-	2,671	2,671	-
Total Cost Reimbursement Programs			-	9,987	9,987	-
<i>Other Aids</i>						
General Equalization	255.201	233934-116	-	6,466,176	6,466,176	-
Common School Fund	255.103	233934-104	-	63,471	63,471	-
Pupil Transportation	255.107	233934-102	-	19,306	19,306	-
High Cost Special Education Aid	255.210	233934-119	-	58,684	58,684	-
Mental Health Services Grant	255.297	233934-177	-	28,591	28,591	-
Early College Credit Program	255.445	233934-178	-	117	117	-
Per Pupil Adjustment Aid	255.945	233934-113	-	644,798	644,798	-
Educator Effectiveness Grant	255.940	233934-154	-	6,640	6,640	-
Career and Technical Education Incentive Grants	255.950	233934-152	-	5,710	5,710	-
Assessments of Reading Readiness	255.956	233934-166	-	1,222	1,222	-
Special Education Transition Incentive Grants	255.960	233934-168	-	5,392	5,392	-
Total Other Aids			-	7,300,107	7,300,107	-
TOTAL WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			-	7,845,084	7,845,084	-
TOTALS			\$ -	\$ 7,845,084	\$ 7,845,084	\$ -

NEW GLARUS SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2024

Note 1 Reporting Entity

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

Note 2 Basis of Presentation

The accounting records for the grant programs are maintained on the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in preparation of the financial statements.

Note 3 Food Distribution

Nonmonetary assistance is reported in the schedule at the fair value of the commodities received and disbursed (\$60,982).

Note 4 Medical Assistance

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

Note 5 Subrecipients

No amounts were passed through to subrecipients.

Note 6 De Minimis Cost Rate

The District does not use an indirect cost rate.

**NEW GLARUS SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024**

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

- * Material weakness identified? No
- * Significant deficiency(ies) identified? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? Yes

State Awards

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

Internal control over major programs:

- * Material weakness identified? No
- * Significant deficiencies identified? None Reported

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

**NEW GLARUS SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024**

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

State Awards (Continued)

Identification of major state programs:

<u>ID Number</u>	<u>Name of State Program or Cluster</u>
255.103	Common School Fund
255.201	Equalization Aid

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

Section II – Financial Statement Findings

Finding #2024-001 – Segregation of Duties

Cause: The District has determined that hiring additional staff to perform separate accounting duties would be too costly.

Criteria: Good internal control necessitates a separation of duties regarding the handling and recording of cash receipts and cash disbursements.

Condition: The responsibility for the District's bookkeeping and accounting functions is assumed by a limited number of individuals.

Effect: Because of the lack of segregation of duties, individuals could mishandle receipts and disbursements.

Recommendation: The District should be aware of the need for separation of duties and provide for as much separation of duties as is feasible in the circumstances.

District's Response: Management of the District is aware of this deficiency and will continue to look for opportunities to strengthen this area. Segregation of duties is enhanced whenever possible and the Board of Education and management assumes an active role through monthly review of receipts and disbursements and monthly financial reports. In addition, the Board and management will continue to rely on its direct knowledge of daily operations and direct contact with employees to better control and safeguard assets.

Section III – Federal and State Awards Findings and Questioned Costs

Finding #2024-002 – Lack of Supporting Documentation Related to Common School Fund School Census Reporting

State Program: Common School Fund #255.103

State Grantor: Wisconsin Department of Instruction

Pass-Through Award Number: 233934-104

**NEW GLARUS SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024**

Section III – Federal and State Awards Findings and Questioned Costs (Continued)

Finding #2024-002 – Lack of Supporting Documentation Related to Common School Fund School Census Reporting (Continued)

Cause: Due to turnover at the District, supporting documentation to substantiate the school census data reported to the Wisconsin Department of Instruction could not be identified.

Criteria: Under the program, common school fund distributions are made on a per capita basis according to the school census.

Condition: The District did not have the appropriate supporting documentation for the census data that was reported to and certified with the Wisconsin Department of Instruction.

Effect: By not having supporting documentation for the exact amount reported, the District could have been under- or over-allocated program funds.

Recommendation: The auditors recommend that the District compile and keep sufficient records while completing the certification going forward.

District’s Response: We (the District) will report the census data to the Wisconsin Department of Instruction with accurate balances and keep records to substantiate the amount reported.

Section IV – Other Issues

- | | | |
|----|--|---|
| 1. | Does the auditor have substantial doubt as to the auditee’s ability to continue as a going concern? | No |
| 2. | Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| | Department of Health Services | No |
| | Department of Public Instruction | Yes |
| | Department of Administration | N/A |
| | Department of Justice | N/A |
| 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 | 
<hr style="width: 200px; margin: 0 auto;"/> Tara Bast, CPA |
| 5. | Date of report: | December 9, 2024 |

NEW GLARUS SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

Finding #2023-001 - This is still a finding. See #2024-001

NEW GLARUS SCHOOL DISTRICT
REPORT TO THE BOARD OF EDUCATION
2023/24 FINANCIAL STATEMENT HIGHLIGHTS
For the Year Ended June 30, 2024

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

2024 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor’s Report – our report is unmodified
- Management’s Discussion and Analysis
- Government-Wide Financial Statements
 - Report Governmental Activities
 - Full-accrual basis of accounting
 - Governmental Fund Financial Statements identified below are converted
- Fund Financial Statements
 - Modified accrual basis of accounting
 - Contains financial statements on individual funds
 - Governmental Funds – measure resources available for current use. Funds include Major Funds: General Fund (including Special Education Fund), Debt Service, Capital Projects, and Special Revenue, and Non-Major Funds
- Notes to the Financial Statements
 - Contains Summary of Significant Accounting Policies
 - Footnotes related to Significant Financial Statement Accounts (Cash and Investments, Debt, Capital Assets, Pensions, and OPEB)
- Required Supplementary Information (RSI) and Other Supplementary Information (SI)
 - RSI includes: Budgetary comparisons for General, Special Education, and Special Revenue Funds; District Local Retiree Life Insurance Fund schedules; District Supplemental Pension Plan schedules; and WRS schedules.
 - SI includes: Non-Major Fund statements
- Single Audit Report
 - Contains Schedules of Expenditures of Federal and State Awards
 - Financial Statement Finding
 - Lack of segregation of duties
 - State Award Finding
 - Lack of supporting documentation related to Common School Fund school census reporting

Other Reports

- Auditor Aid Certification – Submitted 9/13/24
- Audited Fund Balance Report – Submitted 9/13/24
- Federal SF-SAC Data Collection Form – Submitted 1/9/25

Communication Packet

- Communication with Those Charged with Governance – standard communication
- Management Letter
 - Upcoming Governmental Accounting Standards Board Standard No. 101, *Compensated Absences*
 - Capitalization threshold
 - Expenditures in excess of budget appropriations

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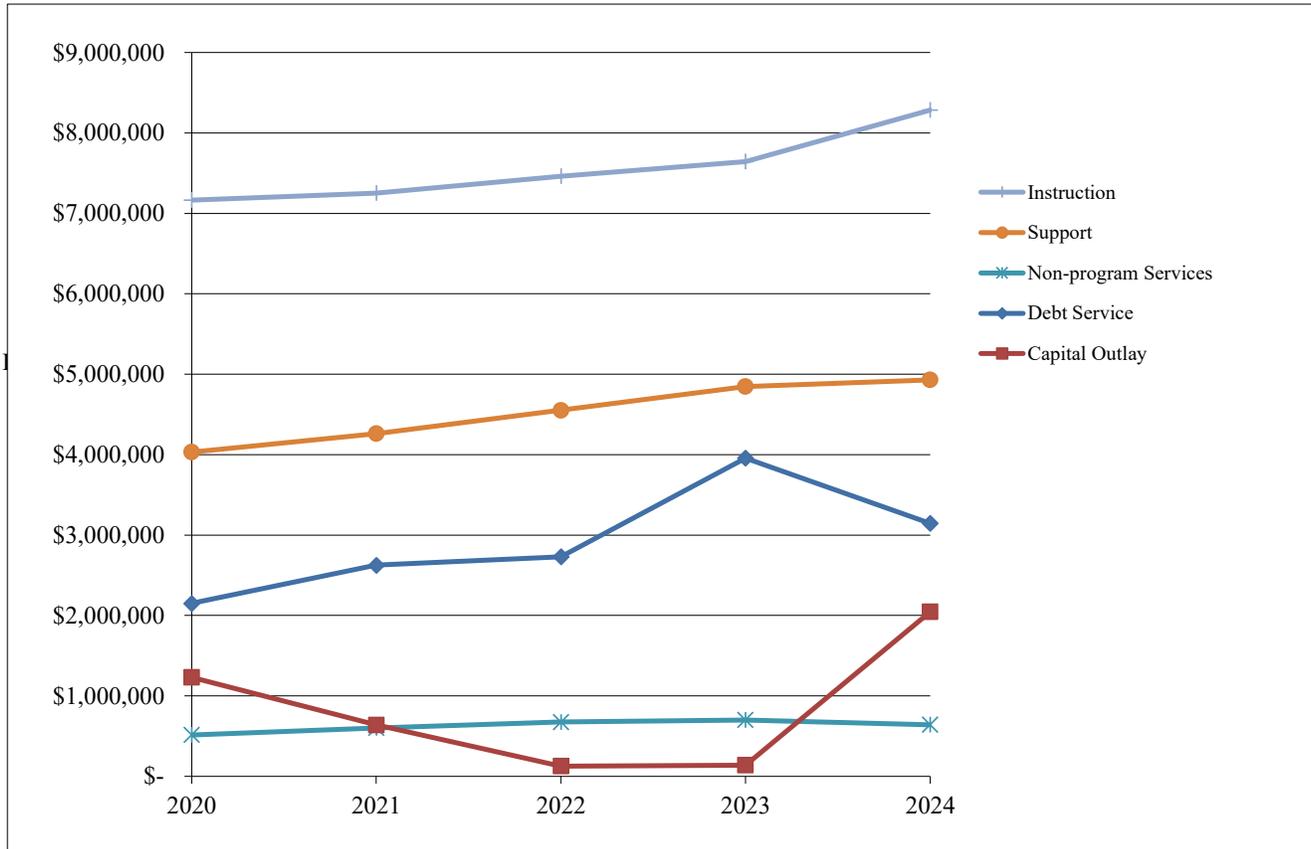
**NEW GLARUS SCHOOL DISTRICT
2024 Financial Statement Highlights**

	2024	2023
General Fund		
Assets		
Cash	\$ 7,432,103	\$ 3,794,161
Taxes Receivable	2,332,557	2,149,850
Other Assets	1,207,466	343,406
Total Assets	\$ 10,972,126	\$ 6,287,417
Liabilities and Fund Balance		
Accounts Payable	\$ 962,205	\$ 209,262
Accrued Payroll Liabilities	1,400,692	1,325,766
Other Liabilities	3,145,501	10,289
Total Liabilities	5,508,398	1,545,317
Total Fund Balance	5,463,728	4,742,100
Total Liabilities and Fund Balance	\$ 10,972,126	\$ 6,287,417
Detail of General Fund Balance		
Restricted	\$ 11,886	\$ 538
Assigned	795,530	22,024
Unassigned	4,656,312	4,719,538
	\$ 5,463,728	\$ 4,742,100
Unassigned General Fund Balance	\$ 4,656,312	\$ 4,719,538
Subsequent Year General Fund Budget (Including Special Education)	\$ 15,036,151	\$ 16,530,138
	30.97%	28.55%
Summarized Income Statement		
General Fund and Special Education Fund	2024 Budget	2024 Actual
Revenues	\$ 16,530,138	\$ 16,722,370
Expenditures	(16,530,138)	(16,000,742)
Other financing sources (uses)	-	-
Net change in fund balance	\$ -	\$ 721,628

NEW GLARUS SCHOOL DISTRICT
2024 Financial Statement Highlights (Continued)

Fund Balances	2024	2023
Special Revenue Funds		
Community Service	\$ 8,038	\$ 9,779
Special Revenue Trust	293,182	259,914
Total Special Revenue Fund Balances	\$ 301,220	\$ 269,693
Food Service Fund		
	2024	2023
Food Service	\$ 553,255	\$ 536,735
Debt Service Funds		
	2024	2023
Debt Service	\$ 450,329	\$ 483,599
Capital Projects Funds		
	2024	2023
Capital Projects	\$ 12,081,857	\$ 27,274,469

NEW GLARUS SCHOOL DISTRICT
General Fund and Debt Service Expenditures
(Includes Special Education Fund)
Actual 2020-2024

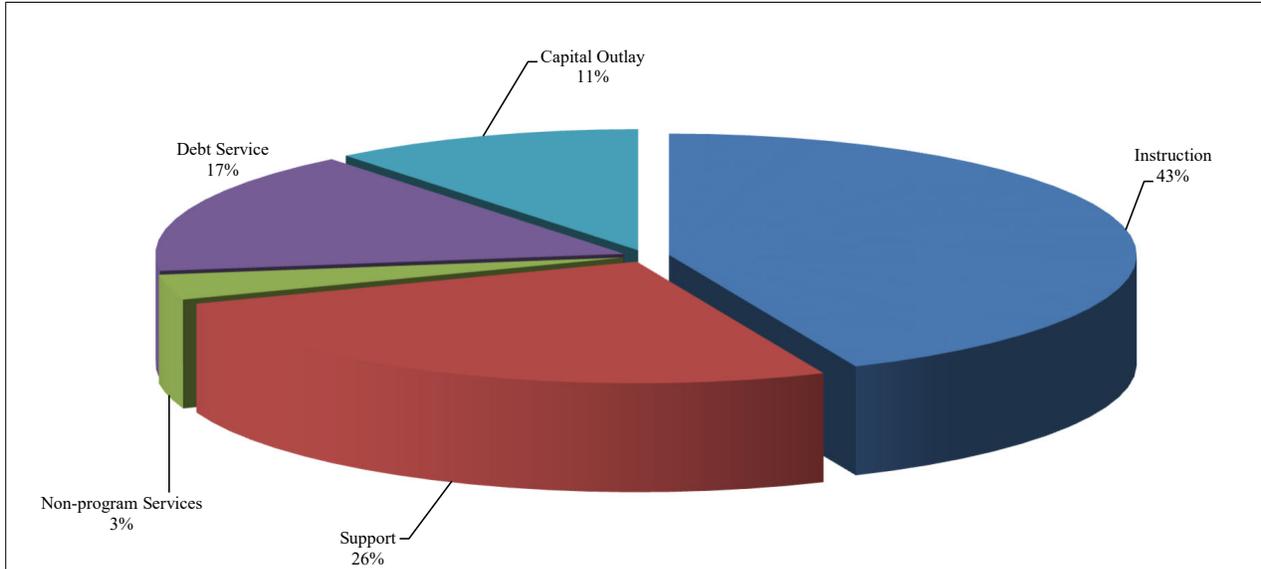


	2020	2021	2022	2023	2024
Instruction	\$ 7,165,227	\$ 7,253,035	\$ 7,461,680	\$ 7,644,352	\$ 8,283,861
Support	4,033,915	4,260,067	4,552,297	4,846,444	4,931,472
Non-program Services	514,607	600,453	674,138	699,313	641,651
Debt Service	2,150,635	2,625,069	2,729,000	3,958,390	3,145,096
Capital Outlay	1,231,136	638,315	127,503	139,269	2,046,300
Totals	\$ 13,864,384	\$ 14,738,624	\$ 15,417,115	\$ 17,287,768	\$ 19,048,380

NEW GLARUS SCHOOL DISTRICT

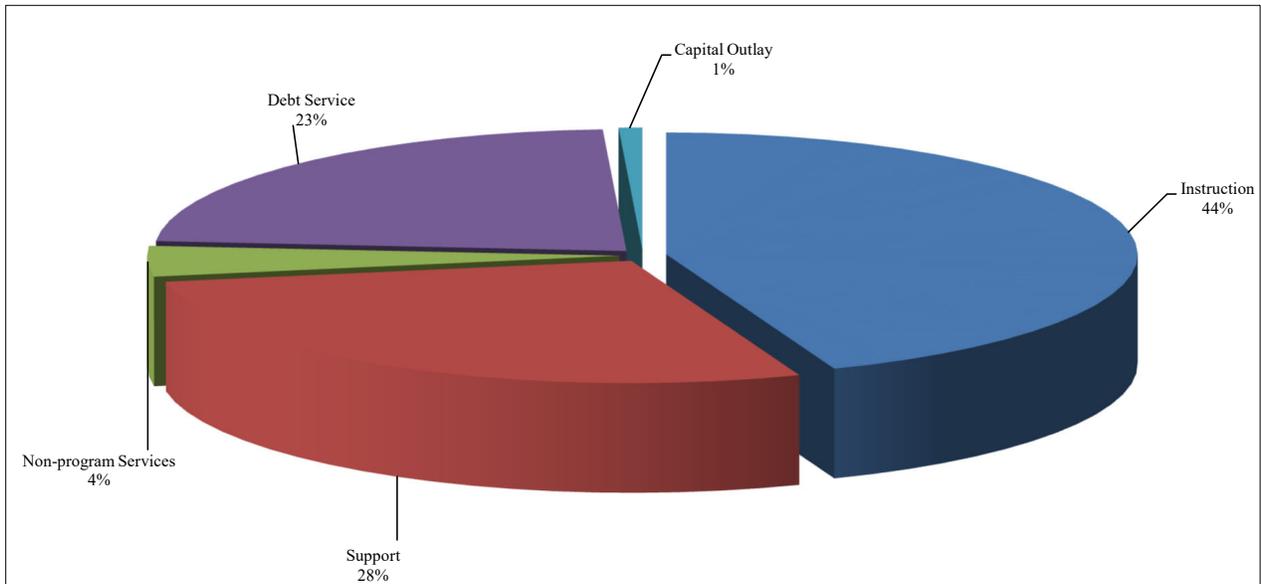
**2024 General Fund and Debt Service Expenditures
(Includes Special Education Fund)**

Total Expenditures: \$19,048,380

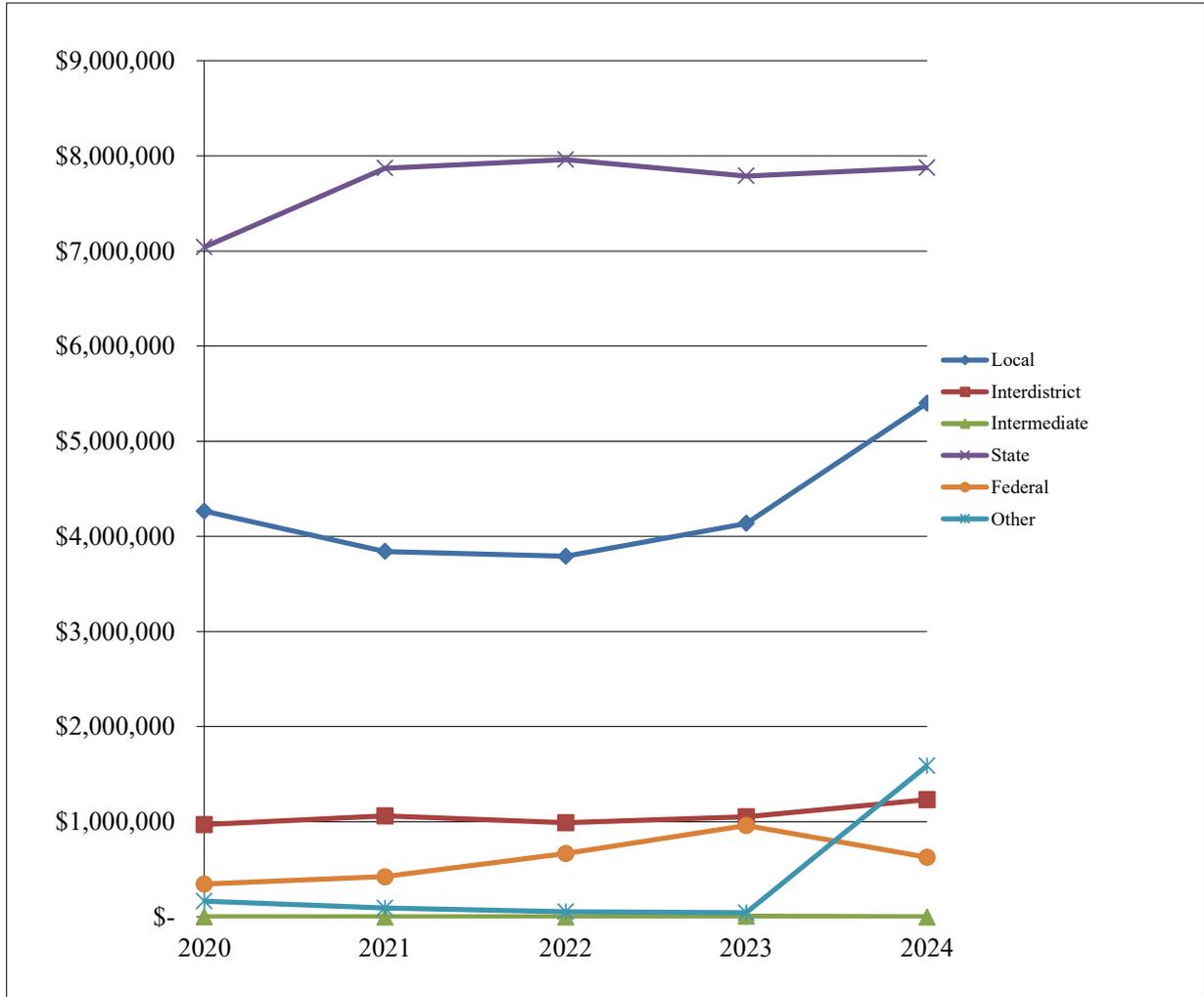


**2023 General Fund and Debt Service Expenditures
(Includes Special Education Fund)**

Total Expenditures: \$17,287,768



NEW GLARUS SCHOOL DISTRICT
General Fund Revenues
(Includes Special Education Fund)
Actual 2020-2024

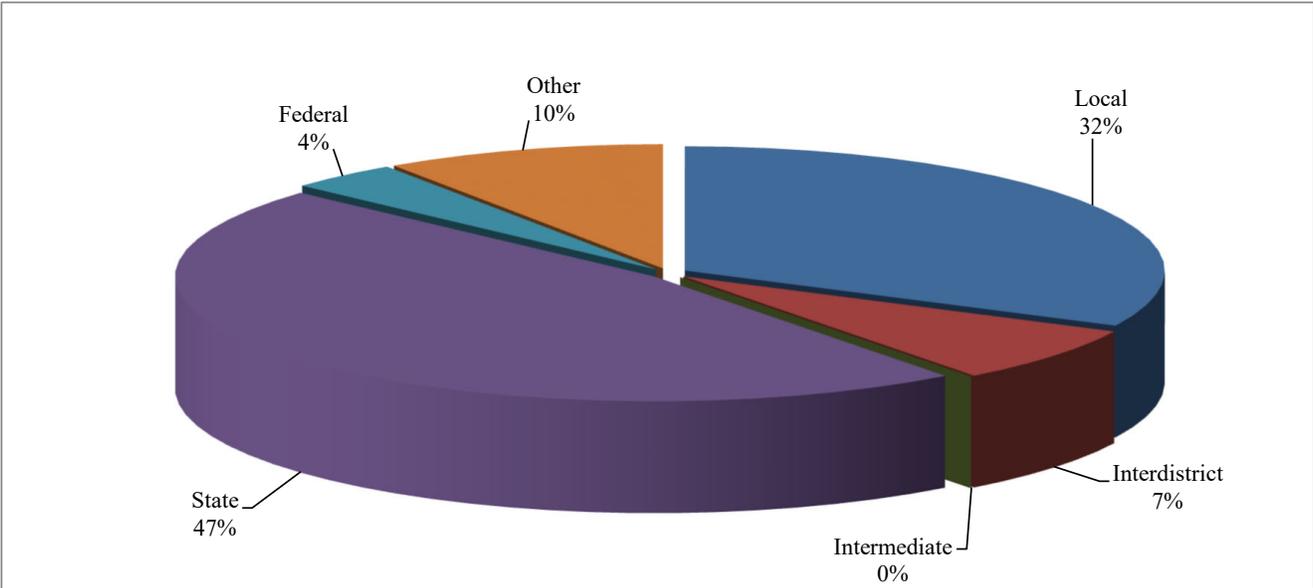


	2020	2021	2022	2023	2024
Local	\$ 4,265,453	\$ 3,842,535	\$ 3,791,653	\$ 4,137,131	\$ 5,400,719
Interdistrict	969,538	1,062,670	989,133	1,051,272	1,231,616
Intermediate	1,805	-	-	8,065	-
State	7,042,106	7,871,021	7,960,858	7,789,404	7,875,538
Federal	345,816	422,169	664,671	959,715	625,289
Other	165,702	93,786	52,629	44,084	1,589,208
Totals	\$ 12,790,420	\$ 13,292,181	\$ 13,458,944	\$ 13,989,671	\$ 16,722,370

NEW GLARUS SCHOOL DISTRICT

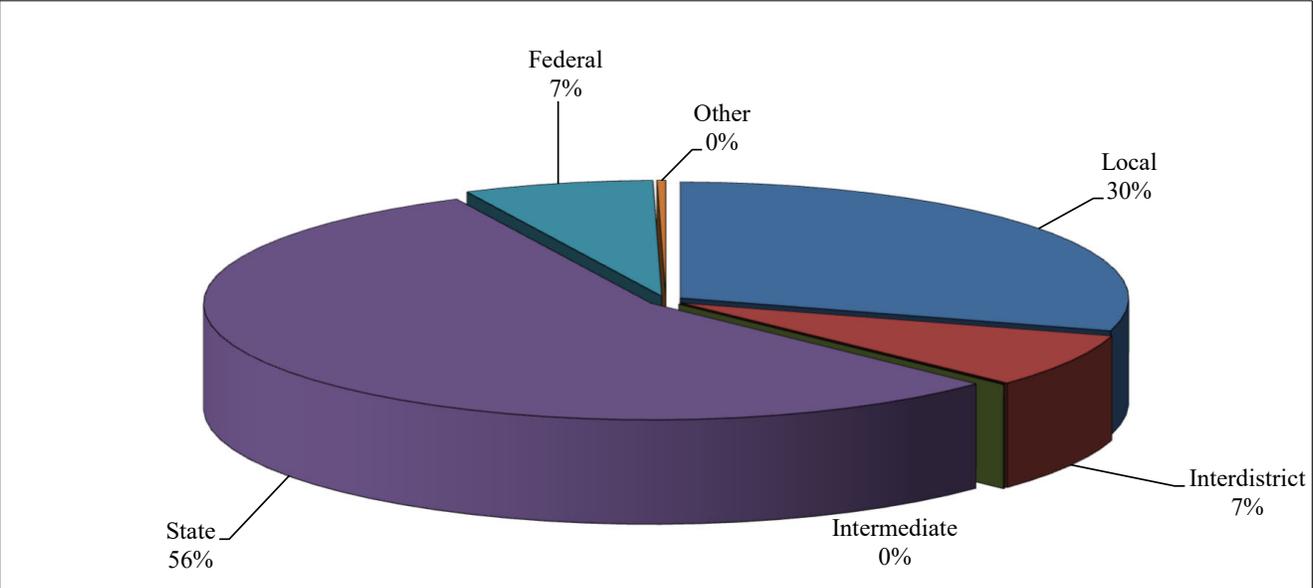
**2024 General Fund Revenues
(Includes Special Education Fund)**

Total Revenues: \$16,722,370



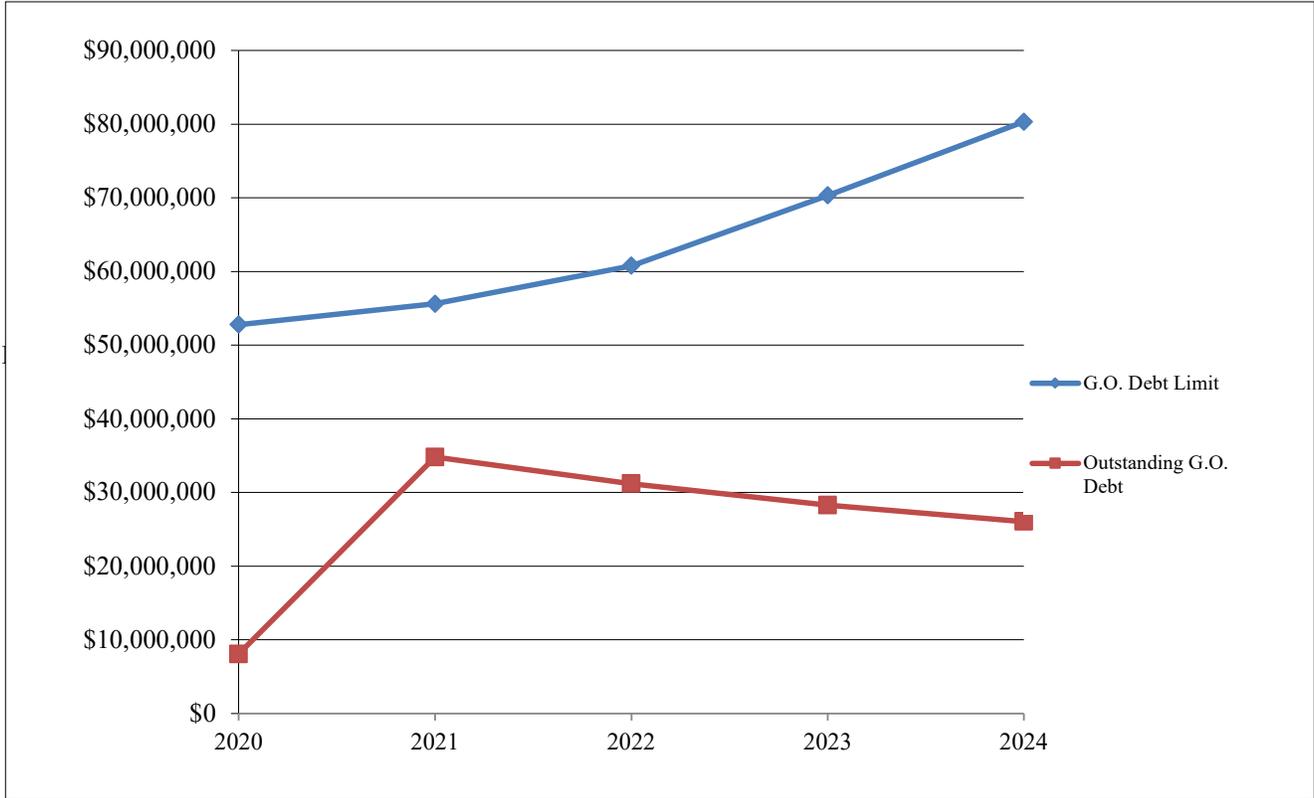
**2023 General Fund Revenues
(Includes Special Education Fund)**

Total Revenues: \$13,989,671



NEW GLARUS SCHOOL DISTRICT

**G. O. Debt vs. Capacity
Actual 2020-2024**



	2020	2021	2022	2023	2024
G.O. Debt Limit	\$ 52,777,065	\$ 55,601,875	\$ 60,758,437	\$ 70,297,724	\$ 80,295,027
Outstanding G.O. Debt	8,040,000	34,770,000	31,190,000	28,255,000	26,025,000
Difference	\$ 44,737,065	\$ 20,831,875	\$ 29,568,437	\$ 42,042,724	\$ 54,270,027
% Available	84.77%	37.47%	48.67%	59.81%	67.59%
Equalized Value	\$ 527,770,646	\$ 556,018,748	\$ 607,584,371	\$ 702,977,238	\$ 802,950,273
Growth	\$ 28,091,721	\$ 28,248,102	\$ 51,565,623	\$ 95,392,867	\$ 99,973,035
% Growth	5.62%	5.35%	9.27%	15.70%	14.22%

Proposal for 8th Grade Trip to Washington, D.C. & New York City

Submitted to: New Glarus School Board

Submitted by: Mark Woelfel (8th Grade Social Studies) Kylie Inabnit (7th Grade Math)

Date: 2-20-25

Introduction

The 8th-grade trip to Washington, D.C., and New York City presents an exceptional opportunity for students to experience American history, government, and culture firsthand. This immersive educational experience aligns with our curriculum and fosters civic engagement. We propose organizing this trip through EF Explore America, ensuring a well-structured, safe, and enriching journey. The travel window for this trip is **June 11 - June 16 2026**.

Purpose and Educational Benefits

The primary goal of this trip is to provide students with a deeper understanding of U.S. history, government operations, and national heritage sites. The itinerary includes:

- Visits to the White House, U.S. Capitol, Supreme Court, and Library of Congress.
- Exploration of Smithsonian museums such as the National Museum of American History and the National Air and Space Museum.
- Educational stops at national memorials, including the Lincoln Memorial, Vietnam Veterans Memorial, and Martin Luther King, Jr. Memorial.
- A guided experience at Mount Vernon, learning about George Washington's life and legacy.
- Participation in a night tour highlighting significant landmarks in D.C.
- A visit to Arlington National Cemetery, featuring the Changing of the Guard at the Tomb of the Unknown Soldier.
- Travel to New York City for visits to iconic landmarks such as the Statue of Liberty, Ellis Island, and Times Square.
- Guided tour of the Financial District, including Wall Street, the New York Stock Exchange, and the 9/11 Memorial.
- Attendance at a Broadway show.
- Exploration of Midtown highlights, including Rockefeller Center, Grand Central Station, and Central Park.

Proposed Itinerary

Day 1: Washington, D.C.

- Arrive in Washington, D.C.

- Photo stops at the White House, Lafayette Square, Washington Monument, and WWII Memorial.
- Smithsonian museum visits.
- Night tour of D.C. landmarks.

Day 2: Washington, D.C. & Mount Vernon

- Tour of the U.S. Capitol and Visitor Center (pending availability).
- Visits to the Supreme Court and Library of Congress.
- Tour of Mount Vernon, including the mansion, museum, and Slave Memorial.
- Evening activity.

Day 3: Washington, D.C. & Arlington National Cemetery

- Visit Arlington National Cemetery, including Kennedy Gravesites and the Marine Corps War Memorial.
- Travel to New York City.
- View the NYC skyline from an observation deck.

Day 4: New York City

- Visit the Statue of Liberty and Ellis Island.
- Guided tour of the Financial District, including Bowling Green Park, Wall Street, and the 9/11 Memorial.
- Times Square exploration.
- Attend a Broadway show.

Day 5: New York City

- Guided sightseeing tour of Midtown, including the United Nations, Chrysler Building, Grand Central Station, Rockefeller Center, and Central Park.
- Depart for home.

Staffing and Supervision

The following staff members will be traveling with students:

- Mark Woelfel
- Kylie Inabnit
- Additional staff will be added based on the number of student participants.

Safety and Logistics

EF Explore America will provide a full-time Tour Director, ensuring smooth coordination and safety. Other safety measures include:

- Overnight security at hotels.
- Comprehensive illness and accident coverage.
- Travel ID badges and emergency contacts for all students and staff.
- Optional Trip Insurance for cancellation or other reasons

Financial Considerations

The trip cost includes:

- Round-trip and on-tour transportation.
- Hotel accommodations.
- Breakfast, lunch, and dinner daily.
- Sightseeing tours and entrance fees.
- Gratuities and additional student resources.

Fundraising opportunities and financial assistance options will be explored to make the trip accessible to all students.

Conclusion

This trip will provide our students with invaluable learning experiences that go beyond the classroom. Please note that the itinerary is subject to change based on availability and other factors. We seek the School Board's approval to proceed with planning and fundraising efforts. Thank you for your consideration.

WASHINGTON, D.C. & NEW YORK

5 or 6 days | Washington, D.C. | New York City



Washington, D.C.

Day 1: Washington, D.C.

- Arrive in Washington, D.C.
- Photo stops at the White House, Lafayette Square and Black Lives Matter Plaza, Washington Monument, and WWII Memorial
- Smithsonian museums, may include: National Air and Space Museum, National Museum of Natural History, National Museum of American History
- Night tour of Washington, D.C.: Lincoln Memorial, Korean War Veterans Memorial, Vietnam Veterans Memorial

Day 2: Washington, D.C. • Mount Vernon

- U.S. Capitol and Visitor Center Tour (subject to availability)
- Photo stop at the U.S. Supreme Court and the Library of Congress
- Explore the Tidal Basin: FDR Memorial, Martin Luther King, Jr. National Memorial, Jefferson Memorial
- Visit Mount Vernon: Mansion (pending availability) and grounds, museum and education center, The Slave Memorial, George Washington's tomb
- Evening activity

THE PEOPLE'S HOUSE

Since it was first built, the White House has always remained open to the people. These days, of course, not just anybody can walk right through the front door, but in centuries past it was quite a different story. President Jackson used to leave a block of cheese out for people to come by and grab a bite if they were in the neighborhood, and during the Civil War, Abraham Lincoln housed Union soldiers on the ground floor.





A TORCH WITH A VIEW

It took them 10 years to raise the money to complete the Statue of Liberty. One way they did it was to build the statue's head and set it down in the middle of Paris, where they charged people money to go up to the top and look out over the whole city. Then they sent the armpit and the torch to America, set it up in Madison Square Park, and charged people money to go up and look out over all of New York. At the time, it was the tallest point in the city.

– Mitch B., Tour Director

Day 3: Washington, D.C. • New York City

- Visit Arlington National Cemetery: Changing of the Guard at the Tomb of the Unknown Soldier, Kennedy Gravesites, Women in Military Service for America Memorial
- Photo stop at the Marine Corps War Memorial
- Travel to New York City
- View the New York City skyline by night from atop one of the city's towering observation decks

Day 4: New York City

- Statue of Liberty and Ellis Island
- Guided tour of the Financial District: Bowling Green park, National Museum of the American Indian, Charging Bull Sculpture, Wall Street, the New York Stock Exchange, Federal Hall,

- Trinity Church, St. Paul's Chapel of Trinity Church, 9/11 Memorial
- + Survivor-led tour of the 9/11 Memorial & Tribute Museum
- Times Square
- Broadway show

Day 5: New York City • Return home

- Guided sightseeing tour of Midtown: United Nations Headquarters, Chrysler Building, Grand Central Station, Bryant Park, Rockefeller Center, St. Patrick's Cathedral, Fifth Avenue
- Central Park
- Depart for home

+ 6-DAY TOUR

Day 5: New York City

- Guided sightseeing tour of Midtown: United Nations Headquarters, Chrysler Building, Grand Central Station, Bryant

- Park, Rockefeller Center, St. Patrick's Cathedral, Fifth Avenue
- Central Park
- Metropolitan Museum of Art
- + Broadway show

Day 6: New York City • Return home

- Tour of Madison Square Garden or Radio City Music Hall
- Depart for home

Itinerary subject to change. For complete financial and registration details, please refer to the Booking Conditions.

METROPOLITAN MUSEUM OF ART

The Met may have the word “art” in its name, but it houses much more than that. As the largest museum in the Western Hemisphere, it features objects, artifacts, and crafts from all over the globe. You can see everything from Egyptian mummies and sarcophagi to a reconstructed Greek temple and medieval weapons. And, of course, it houses one of the world's greatest art collections—including everything from the European masters to stunning examples of Islamic and African art.



Everything you get

- Round-trip and on-tour transportation
- 4 nights hotel accommodations (5 nights on 6-day tour)
- Full-time Tour Director
- Breakfast and dinner daily
- Comprehensive sightseeing tours

- Visits to special attractions
- 1 Standard Broadway show
- Overnight security at your hotel
- Illness and Accident Coverage
- Travel ID Badges and backpacks
- Gratuities

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Options

- Downtown hotel (private groups only)
- Extended stay
- Lunches
- Guided tour at the Metropolitan Museum of Art
- Earned credit for Group Leaders and students

Questions? I'm available. Just let me know.



Emma Dunne

GET IN TOUCH

Travel Dates

2026

JUN 11

JUN 13 – JUN 17

JUN 19

Empty input fields for travel dates

Earliest departure

Requested dates

Latest return

Depart from Milwaukee (WI)

Price valid until 1/31/2025

STUDENT

\$3,039
or \$184/ 16 mos

ADULT

\$3,419
or \$208/ 16 mos

YOUR TOUR

TEAM & SUPPORT

WHAT'S INCLUDED IN THE PRICE?

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Meet your Tour

DAY 1

Washington, D.C.

Explore Washin

- Photo stop
- Lafayette
- Photo stop
- WWII Memorial

Visit the Smithsonian museum of your choice, which may include:

- National Museum of Natural History
- National Museum of African Art
- National Museum of American History
- National Museum of the American Indian

Explore on your own or add this in-depth excursion:



Smithsonian National Air and Space Museum



Take a guided night tour of Washington, D.C.

- Lincoln Memorial
- Korean War Veterans Memorial
- Vietnam Veterans Memorial

See the U.S. Capitol and Visitor Center

Make a photo stop at the Library of Congress and the U.S. Supreme Court

Explore the Tidal Basin

- FDR Memorial
- Martin Luther King, Jr. National Memorial
- Jefferson Memorial

Explore on your own or add this in-depth excursion:



The Enslaved People of Mount Vernon Tour



Visit Mount Vernon

- Estate, museum, and education center
- Mansion (*subject to availability*)
- George Washington's tomb
- The Slave Memorial

Enjoy an evening activity

Visit Arlington National Cemetery

- Changing of the Guard at the Tomb of the Unknown Soldier
- Kennedy gravesites
- Women In Military Service For America Memorial

Make a photo stop at the Marine Corps War Memorial

Travel to New York City

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Enjoy views of New York City from one its iconic skyscrapers, like:

- Edge at Hudson Yards
- Empire State Building Observatory
- One World Observatory

Take a boat cruise around Liberty and Ellis Islands (disembark pending availability)

- Marvel at the 151-foot Statue of Liberty engineered by Alexandre Gustave Eiffel, of Eiffel Tower fame
- Explore the Ellis Island National Museum of Immigration (pending availability)

Take a walking tour of the Financial District

- Bowling Green Park
- Wall Street and Charging Bull sculpture
- Federal Hall
- Trinity Church
- National September 11 Memorial

Explore on your own or add this in-depth excursion:



9/11 Tribute Association Survivor-Led Tour



Explore on your own or add this in-depth excursion:



National September 11 Museum



Visit Times Square

Attend a Broadway show (based on a select list of current shows)

Take a guided tour of Midtown

- United Nations Headquarters
- Chrysler Building
- Grand Central Terminal
- Bryant Park

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- Rockefeller Center
 - St. Patrick's Cathedral
 - Fifth Avenue
-

Make a photo stop in Central Park

Depart for home

E. EDGE FFA Conference, March 21-22 - Green Bay, Wi.

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FFA EDGE Conference

Who: MS FFA Members
What: FFA EDGE Conference
Where: Hyatt Convention Center – Green Bay, Wi.
When: March 21-22, 2025
Travel Method: Van
Attending: 7 Students
Chaperone(s): Mrs. Mielke
Cost: Cost covered by FFA

EDGE Conference

Experiencing Discovery, Growth and Excellence
Friday, March 21 and Saturday, March 22, 2025

Hyatt Regency & KI Convention Center, Green Bay, Wisconsin

“THE TEAM EXPERIENCE”

- Who Can Attend:** EDGE Conference is geared toward 6th, 7th and 8th grade FFA members. Registration is on a first-come, first-served basis.
- What:** 2025 EDGE Conference – Presented by YourNextSpeaker, Inc.
- When:** Friday, March 21 – Saturday, March 22, 2025
Registration begins **Friday** at 4:00 p.m.
Opening Session begins at 6:15 p.m.
Conference ends **Friday** approximately 3:00 pm.
- Where:** Hyatt Regency and KI Convention Center, Green Bay, Wisconsin
- Meals:** There will be **NO** Dinner on Friday evening. We will begin immediately with the conference at 6:15 p.m. **Please make sure your students have eaten before arriving at the conference.**
- Dress:** Because this is for middle school members who may not yet have official dress.... **Appropriate Casual Dress** will be allowed for all sessions. An FFA t-shirt would also be appropriate.

REGISTRATION FEES:

FFA members: \$90.00 (Includes Meals)

(Note: We are waiting to open the online registration for a potential lower cost based on sponsorship from the Wisconsin FFA Alumni and Supporters.)

Advisors: \$40.00 Advisor Meal Package (Optional)

Registration must be submitted online by March 3, 2025!

Complete the online registration.

Payment can be made by credit card online or a check sent to:

Wisconsin Association of FFA
Attn: FFA Office Operations Associate
P.O. Box 7841
Madison, WI 53707-7841

HOTEL LODGING

Hotel lodging is the responsibility of the Chapter FFA Advisor

Advisors will need to make reservations through the Hyatt Regency Green Bay
Here is the link for making reservations:

<https://www.hyatt.com/en-US/group-booking/GRBRG/G-FFA5>

Single Occupancy	\$ 98 per night (One person in room only)
Double Occupancy	\$ 118 per night
Triple Occupancy	\$ 138 per night
Quad Occupancy (4-6)	\$ 158 per night



February 11, 2025

Attn: Larry McGowan
New Glarus Schools
1701 2nd St
New Glarus , Wisconsin 53574

Project Name

School Lots
1701 2nd St
New Glarus, Wisconsin 53574



1. The following is work proposed to the new Glarus Elementary.

Section # 1

Patching approx. 2,243 sq. ft. of asphalt behind school building.

Sawcut and remove designated asphalt .

Fine Grade and pave \$ 18,432.00

Patching to broken up asphalt on west side of maintenance building.

Sawcut and remove broken up asphalt.

Remove failed base to a depth of 10" , compacting in 3 lifts.

Fine Grade and pave to a depth of 3.5". \$21,794.00

Crack fill and seal the remaining asphalt areas (approx. 13,824 sq. ft.)

inside of playground. \$ 9,453.41

Section # 2

Crack fill and seal.

Restore traffic striping.

\$ 4,252.00

2. **Section # 3**

Crack fill and seal. \$3,481.33

Section # 4 (approx. 35,646 sq. ft.)

Remove deteriorated asphalt.

Fine Grade and pave to a depth of 3.5"

Restore traffic paint. \$ 111,754.00

Proposal: School Lots



Alternate - Bus parking area. (approx. 13,137 sq. ft.)

Grade , shape and compact.

Pave at 3.5" in depth. \$ 41,,489.00

3. The following is work proposed to be done at the New Glarus High School.

Section 5 - to include area across 2nd St. (totaling approx. 74,160 sq. ft.)

Crack fill and seal existing asphalt.

Restore traffic paint (to include striping on front sidewalk for bus stop area.)

\$ 13,196.47

Section # 6 (approx. 70,353 sq. ft.)

Remove existing asphalt.

Grade , shape and compact.

Pave at a depth of 3.5"

Restore traffic striping.

\$ 221,574.20

4. Once the sections have been selected .a contract will be made and sent out for signing.

If all crack filling and sealing is done a \$ 2,500.00 discount will apply.

5. *Cleaning is by wire brush and forced air. Routing is performed with an industrial pavement router to grind away loose material in cracks. Heat-lance uses forced hot air (1900 fps, 2750 degrees) to evacuate moisture and debris from cracks and facilitate a permanent bond between hot crack sealant and pavement.

~~Total Price for this item: \$0.00~~

2776 Larue Field Lane
 Sun Prairie, Wisconsin 53590
 608-825-4264



RECIPIENT:

New Glarus Schools

701 2nd Street
 NewGlarus, WI 53574

SERVICE ADDRESS:

701 2nd Street
 NewGlarus, WI 53574

Estimate #3059	
Sent on	Feb 16, 2025
Sales Rep	Gavin
Sales Rep	Gavin
Total	\$375,557.00

Product/Service	Description	Qty.	Total
Paving	-Saw cut and remove all old asphalt and haul away. - Undercut of poor soil, if needed, shall be an extra charge of \$78.00/CY & includes excavating, disposal and 3" breaker, measured in place - Fine grade & install up to 1" of finishing stone - Additional stone, if needed, is \$18.00/ton delivered. -Pave new asphalt with commercial grade 12.5mm 58-28sHMA Binder Lay- 19.0mm 58-28sHMA High School -High School Red 58,000 sq ft 4in 2 lays \$173,125 (no warrant due to drainage) -High School Red 58,000 sq ft 4in 2 lays \$173,125 (Warranted with a 60-80%Rebase to get drainage add \$150,000-\$200,000) -High School Blue 3in 1 lay \$26,325 Elementary -Red 39,880 sq ft 3in one lay \$94,812 -Blue 16,000 sq ft 3in one lay \$30,745 (grade and pave only) -Green 3200 sqft 3in one lay \$14,300	1	\$339,307.00

Product/Service	Description	Qty.	Total
Sealcoat Two Coats	<p>-Clean surface, sweep, edge and power blow. Apply prep seal to any oil, gas or grease spots on pavement to prevent oil spots from bleeding through freshly applied sealer. Then apply mineral filled asphalt emulsion pavement sealer in two coats, with silica sand added to the sealer to increase durability</p> <p>-Clean with Grazor Crevice Cleaner and or Heat Lance then fill cracks larger than 1/4" wide with ASTM D 6690 Type II WI DOT 502.2.7 hot applied modified asphalt sealant for pavement cracks and joints. (crackfilling will not be done where "alligator" or webbing asphalt failure areas are)</p> <p>High School -Auga 71,000 sqft \$11,900</p> <p>Elementary School -Yellow-2000 sq ft \$400 -Pink-12,000 sq ft \$2400 -Auga 40,000 sq ft \$5900</p>	1	\$20,600.00
Patch Work	<p>-Saw cut out problem areas -Remove all old asphalt and haul away - Undercut of poor soil, if needed, shall be an extra charge of \$78.00/CY & includes excavating, disposal and 3" breaker, measured in place -Pave/ Patch with hot mix asphalt and compact at 3" in</p> <p>\$8 per sq ft approx 1000 sq ft</p>	1	\$8,000.00
Line Stripe - New Layout Stalls	<p>High School Red and Blue stripe per existing \$3200 Elementary School Red and Blue strip per existing \$2600</p>	1	\$5,800.00
Line Stripe - Restripe	<p>Restripe the parking lot according to the current layout specifications.</p> <p>High School Auga \$1000 Elementary School Pink and Agua \$850</p>	1	\$1,850.00
Prep Work	<p>Concrete Flat work \$15 per sq ft \$2500 min charge Concrete Curb \$50 per liner foot \$3000 min charge Geo Grid if needed \$5.00 sq yard Price does not include any: -Permits -Signage -Landscaping -Private markings</p>	1	\$0.00
Total			\$375,557.00

2776 Larue Field Lane
Sun Prairie, Wisconsin 53590
608-825-4264



All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become extra charge over and above the estimate. Materials and labor guaranteed for 1 year. All agreements contingent upon strikes, accidents, or delays beyond our control. Property owner to carry fire, tornado, and other necessary insurance. Hallman Asphalt & Sealing LLC (from here referred to as Hallman Asphalt) workers are fully covered by Workers Compensation Insurance. All labor and materials are conclusively accepted as satisfactory unless complaints are submitted in writing within 7 days of performance. Hallman Asphalt will oversee all work performed. We do, at times, sub-contract projects out.

Payment to be made when work is completed. Balances unpaid more than 30 days are subject to a service charge of 1.5% per month (18% annum). This proposal may be withdrawn by us if not accepted within 30 days, after which prices and/or terms are subject to change. If an accepted contract is cancelled, owner/contractor will be subject to a cancellation fee of \$100 or 10% of total bid amount, whichever is a greater amount. This proposal includes one (1) mobilization onto the job for each phase of the work (or as indicated in the proposal). Additional mobilizations due to circumstances not controlled by Hallman Asphalt (acts or omissions of the Owner/ Contractor), will be charged to the Owner/Contractor by Hallman Asphalt.

As required by the Wisconsin Construction Lien Law, builder hereby notifies owner that person or companies furnishing labor or materials for the construction on owner's land may have lien right on owner's land and buildings if not paid. Those entitled to lien rights, in addition to the undersigned builder are those who give the owner notice within 60 days after they first furnish labor or materials for the construction. Accordingly, owner probably will receive notices from those who furnish labor or materials for the construction and should give a copy of each notice received to his/her mortgage lender, if any. Builder agrees to cooperate with the owner and his lender, if any, to see that all potential lien claimants are duly paid.

When performing asphalt patching and paving we are not responsible for damage to concrete walks, underground wiring, pipes or other surrounding/underground objects unless specified. If asphalt to be stripped is thicker than 3' additional charges will be incurred. When working on the jobsite our team requires 3 to 5 feet of walking space around the job site perimeter. When asphalt is laid, garage and shed doors need to be open and clear to allow room in the garage for two lute men and an asphalt roller. Hallman asphalt is not responsible for low spots in asphalt of less than 1/2 inch. Hallman Asphalt is not responsible for reflective cracking above or on overlays. Surface scuff marks on new asphalt are normal. Hallman Asphalt is not responsible for changes needed in landscaping to insure proper drainage flow for project area. It is the property owner's responsibility to back fill all edges of asphalt areas. Hallman Asphalt & Sealing LLC will not be responsible for any restoration of adjacent areas disturbed because of construction, including, but not limited to, stone shoulder, adjustment of drainage structures or landscaping that may need to be performed to allow for proper drainage of water from the surface of the new pavement unless otherwise agreed to in the scope of work.

Sealcoating is not a fix all for asphalt. Sealcoating is done to extend or beautify your asphalt. Hallman Asphalt will not warranty any sealing done under 45 degrees, or in shaded areas under trees or other structures. Hallman Asphalt cannot warranty any sealing done over old sealer. Hallman Asphalt is not responsible for and will not warranty sealer in areas with groundwater concerns, see below for further groundwater details.

Heat patching is a short-term fix to asphalt erosion. We will try our best to match all seams with a similar type of asphalt to previously installed asphalt. Asphalt may not match exactly in color and/or size of rock. If heats are being used to fix cracks or potholes in asphalt, reappearance of these issues may occur over time. Asphalt may flake off depending on the age and oil content of existing asphalt heat patching is applied to.

Crack filler is a black rubber product that is used to fill asphalt cracks. On average it is 2 inches wide and will be very visible and have a small lip or bump to it. Hallman Asphalt does not warranty damage done to crack filling caused by snow removal in the winter. Crack filler will become warm and pliable in the hot summer months. Due to this items may stick to crack filler and/or crack filler may get pulled out of the crack if parked on while hot. Crack filling services are not guaranteed in areas of water flowlines, low spots, or from groundwater.

Due to the heavy water flow/dampness of certain areas, asphalt and maintenance services cannot be guaranteed. Examples of these areas include but are not limited to: low spots in asphalt, water flowlines/drainage, groundwater. Standing, flowing, or ground water can prevent sealer from curing to the surface properly and will wash away quicker, change color, or not stick at all. It will also prevent crack filler from sticking to the asphalt and causing it to peel up. Groundwater issues can also affect patchwork from settling properly or having an even flow from old to new asphalt due to freeze and thaw effect of winters.

Acceptance of Proposal - The above prices, specifications, and conditions are satisfactory and are hereby accepted. Hallman Asphalt is authorized to do the work as specified.

2776 Larue Field Lane
Sun Prairie, Wisconsin 53590
608-825-4264



Signature: _____ **Date:** _____



New Glarus School District

HS ELA- StudySync Pilot Proposal

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Monday, February 24, 2025



STUDYSYNC ELA

- Description of StudySync (McGraw Hill)-
 - *StudySync is a comprehensive English Language Arts (ELA) curriculum designed to engage students in reading, writing, speaking, and listening through a blend of print and digital resources. It provides a rigorous, standards-aligned approach to literacy instruction while incorporating diverse texts, multimedia components, and scaffolded support for learners at varying levels.*
- EdReports Report
- Link to Curriculum Website

9th Grade

GATEWAY 1

Text Quality

30/32



GATEWAY 2

Building Knowledge

32/32



ALIGNMENT (GATEWAY 1 & 2)

Meets Expectations

10th Grade

GATEWAY 1

Text Quality

30/32



GATEWAY 2

Building Knowledge

32/32



ALIGNMENT (GATEWAY 1 & 2)

Meets Expectations

11th Grade

GATEWAY 1

Text Quality

30/32



GATEWAY 2

Building Knowledge

32/32



ALIGNMENT (GATEWAY 1 & 2)

Meets Expectations

GATEWAY 3

Usability

31/34



USABILITY (GATEWAY 3)

Meets Expectations

GATEWAY 3

Usability

31/34



USABILITY (GATEWAY 3)

Meets Expectations

GATEWAY 3

Usability

31/34



USABILITY (GATEWAY 3)

Meets Expectations



REQUIREMENTS FOR CHOOSING A CURRICULUM

1. Meets Standards
 - a. Accomplishes grade-level standards by unit
2. Guaranteed and Viable Curriculum
 - a. Staff unified across classes
3. Based On Research (see Edreports)
4. Scope and Sequence
 - a. Multi-unit curriculum
5. Embedded Assessments
 - a. Multiple assessments to demonstrate skills
6. Inclusive
 - a. Tools on digital site
7. Professional Development Available.



PROCESS TO PICK A CURRICULUM

- Step 1- Use EdReports as a screener for curriculum options.
- Step 2- Teachers/Staff review materials; connect with other schools
(discussed w/ Boyceville teachers)
- Step 3- *PILOT***
- Step 4- If all goes well, look to adopt curriculum



WHY STUDYSYNC WAS SELECTED

- **SpringBoard Discontinued**

CollegeBoard is ending SB support after the 2025-2026 school year

- **MyPerspectives previously explored**

Last curriculum round we piloted My Perspectives and it was less successful than SpringBoard, our current curriculum; MP relied on less widely-known texts, it only had brief lessons on skills, the excerpts did not support growing reading stamina or opportunities for in-depth critical thinking

- **Rich and Diverse Texts**

Wide range of literature, including classic and contemporary fiction, nonfiction, poetry, and drama, ensuring students are exposed to multiple perspectives and genres

- **Embedded Skills Lessons**

Skill lessons build foundational language and comprehension skills, as well as reading, writing, and research on inquiry skills

- **The Writing Process**

Writing instruction guides students through the stages of planning, drafting, revising, editing, and publishing

The Elite College Students Who Can't Read Books.

To read a book in college, it helps to have read a book in high school.

By Rose Horowitz at The Atlantic

- **NICHOLAS DAMES HAS taught Literature Humanities, Columbia University's** required great-books course, since 1998. He loves the job, but it has changed. **Over the past decade, students have become overwhelmed by the reading.** College kids have never read everything they're assigned, of course, but this feels different. Dames's students now seem bewildered by the thought of finishing multiple books a semester. His colleagues have noticed the same problem. **Many students no longer arrive at college—even at highly selective, elite colleges—prepared to read books.**
- Daniel Shore, the chair of **Georgetown's English department**, told me that his **students have trouble staying focused on even a sonnet.**



SAMPLE OUTLINE

Days	Readings	Paired Readings	Skill and Standard Instruction	Skill Practice
1-3	Hamlet (Act 1, Scenes 1-2)			
4-7	Hamlet (Act 1, Scenes 3-5)	The Postmaster	Theme Story Elements Summarizing	Textual Evidence Collaborative Conversations
8-10	Hamlet (Act 2)	The Pardoner's Prologue (from 'The Canterbury Tales')	Point of View Connotation and Denotation	Textual Evidence Collaborative Conversations



PROS/CONS OF THE CURRICULUM

Pros

- Strong library of text options that work with the units (builds **reading** standards)
- Variety of writing strategies and mediums (builds **writing** and **speaking/listening** standards)
- Digital component has audio function (supporting students)
- Allows teachers to use their expertise in selecting units and texts from a variety of options to best meet learners and standards
- Not a “turn-the-page” curriculum (allows flexibility of timelines)

Cons

- Our use of SpringBoard resources have led to strong ACT scores in past years
- Any set curriculum has issues that become apparent over usage
- AI workarounds to avoid skill building not present (no curriculums have this at the moment)
- Not a “turn-the-page” curriculum (con if teacher is a non-English teacher)
- Adopting new curriculums takes time to adjust to new ‘flow’



NEXT STEPS

- Pilot English 2 unit(s)
 - Review outcomes
- Evaluate
- Review our options for 2025-2026
 - Continue with the last year of SpringBoard
 - Adopt StudySync
 - Review other curriculum

Questions?



School District of New Glarus



1701 Second Street
New Glarus, WI 53574

District (608) 527-2410
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New Glarus School District Early Literacy Remediation Plan

February of 2025

Section 1: Introduction

New Glarus Early Literacy Plan

Publication date: February of 2025

District Vision:

To be a leader in K-12 education and prepare all students for future success.

District Mission:

Educating each student to contribute and succeed in our global community by fostering a passion for learning and the pursuit of excellence.

Early literacy vision and mission:

To be a leader in K-12 education and early literacy and prepare all students for future success.

Educating each student to contribute and succeed in our global community by fostering a passion for learning and the pursuit of excellence.

Link to plan in additional languages: [Nuevo Plan de Remediación de la Alfabetización Temprana del Distrito Escolar de Glarus](#)

Universal Approach to High Quality Instruction

Links to standards:

- [Wisconsin Standards for English Language Arts, DPI 2020](#)
- [Wisconsin Essential Elements for English Language Arts, DPI 2022](#)
- [Wisconsin Model Early Learning Standards Fifth Edition](#)
- [The 2020 Edition | WIDA](#)

Based on your vision and mission, insert a narrative that shares your universal approach to literacy learning. This narrative might include a description of culturally and linguistically relevant:

Our vision and mission prioritize equitable access to literacy for all students through a comprehensive and inclusive approach. Grounded in a Multi-Tiered System of Support (MTSS) framework, our universal literacy curriculum ensures every student receives high-quality, evidence-based reading instruction.

Instructional Framework and Curriculum

The curriculum (Core Knowledge Language Arts or CKLA) reflects culturally and linguistically relevant content, fostering engagement for all students. It integrates an inclusive instructional framework that promotes active learning and aligns with clearly defined Essential Learning Outcomes (ELOs) for reading.

Evidence-Based Instructional Practices

Core reading instruction incorporates practices grounded in research, such as explicit phonics instruction, vocabulary development, and comprehension strategies. Students regularly engage with texts that build critical thinking and literacy skills, ensuring a well-rounded literacy foundation.

Differentiated Supports and Engagement Strategies

We are committed to creating inclusive learning environments by differentiating to meet individual needs, leveraging students’ strengths, and providing multiple pathways for engagement and expression.

MTSS and Tiered Support

Through our MTSS plan, all students are assessed on their mastery of ELOs. Those who do not meet success criteria receive Tier 2 support, ensuring timely and effective interventions to close gaps and promote progress toward mastery. Students who are significantly behind receive Tier 3 intervention as well as Tier 1 and 2 instruction to help those students achieve at the level of their peers.

Section 2: Strategic Early Literacy Assessment System

Reading Readiness Screeners	Parent/Caregiver Communication
<p>Statewide 4K Fundamental Skills Screening Assessment <i>Pearson aimswEBPLUS</i> (phonemic awareness & letter-sound knowledge)</p>	<ul style="list-style-type: none"> ● Parents and caregivers can expect to receive a letter by email that will be sent within 15 days of the scoring of the statewide early literacy screener. <p>189</p> <ul style="list-style-type: none"> ● Reports will be sent twice per year in

<p>Screening windows/dates:</p> <p>April 14-18, 2025</p>	<p>the fall and spring.</p> <ul style="list-style-type: none"> • Please notify the school of your preferred language and mode of communication.
<p>Statewide 5K-3 Universal Screener <i>Pearson aimswebPLUS</i> (phonemic awareness, letter-sound knowledge, alphabetic knowledge, decoding & oral vocabulary)</p> <p>Screening windows/dates:</p> <p>January 13-17, 2025 April 14-18, 2025</p>	<ul style="list-style-type: none"> • Parents and caregivers can expect to receive a letter by email that will be sent within 15 days of the scoring of the statewide early literacy screener. • Reports will be sent three times per year- fall, winter, and spring. • Please notify the school of your preferred language and mode of communication.

Diagnostic Literacy Assessments			
<p>Diagnostic assessments will be administered to students who score below the 25th percentile on the universal screener or who are referred for additional testing by a teacher or parent/caregiver. Act 20 requires that a diagnostic assessment include all of the specific literacy subskills enumerated in Act 20 and meets the technical specifications in Act 20 (i.e., a sensitivity rate of 70%, a specificity rate of at least 80%, and includes a growth measure).</p>			
Assessment title(s)	Assessment description	Skill area(s)	Technical Specifications
<p>Fastbridge</p>	<p>Research-based universal screening and progress monitoring for academics and social-emotional behavior (SEB) with intervention recommendations.</p>	<p>Letter Names: The letter names decision task measures whether a student can accurately and automatically identify all upper- and lowercase letter names.</p> <p>Letter Sounds: The letter sounds decision task measures if a student can accurately and automatically identify all letter sounds including dual sounds for “c” and “g”.</p> <p>Encoding: The Word Encoding decision task measures if a student can accurately and automatically encode the appropriate spelling for a given word based on appropriate sound-spelling correspondence.</p>	<p>Technical Report</p> <p>Norm Report</p>

	<p>Word Identification: The Word Identification decision task measures if a student can accurately and automatically identify frequently occurring words.</p> <p>Vocabulary: The Vocabulary Definitions task measures how well students know the definitions of tier 2 words, or words that are used in multiple contexts but may require some vocabulary instruction to help children learn them.</p> <p>Matching Synonyms: The Matching Synonyms task assessed students' accuracy and speed in matching words that were similar in meaning. Half of the words have high imageability, which are words that can easily be seen. The other half are low-imageability items, or abstract words that are difficult to make a mental image of.</p> <p>Decoding: The Word Decoding decision task measures if a student can accurately and automatically read decodable non-words based on decodability levels that represent appropriate developmental progress in word reading.</p> <p>Morphology: The Word Morphology decision task measures if a student can accurately and automatically identify word structures and relationships based on the appropriate use of morphemes, roots, and affixes.</p>	
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Other Relevant Assessment Data	Parent/Caregiver Communication
iReady	Skyward Family Access
CKLA - BOY	Classroom communication

Section 3: Student Supports

Interventions: The following evidence-based interventions provide explicit and systematic instruction and are available for students in need of additional support, including students with characteristics of dyslexia: (add link to additional document or complete the table below)		
Literacy skill(s)	Intervention strategy or resource(s)	Strategies for weekly monitoring of progress
<i>Phonological Awareness</i>	Phonemic Awareness	<i>Fastbridge</i>
<i>Decoding</i>	Direct Instruction Lexia Core 5 Phonics for Reading	<i>Fastbridge</i>
<i>Fluency</i>	Direct Instruction Fluency Passages	<i>Fastbridge</i>

Personal Reading Plans
<p>Students who score below the 25th percentile on the reading readiness screener will receive a personalized reading plan designed to accelerate their early literacy development. This plan includes:</p> <ul style="list-style-type: none"> • An overview of the science-based early literacy programming used • Early literacy assessment data and overall analysis • Specific student goals and a detailed support plan • Additional services to enhance literacy skills • Recommendations for relevant early literacy strategies <p>A copy of the plan will be provided to families within 10 days of any subsequent screener or diagnostic assessment requested by a parent or teacher. Progress updates will be shared with families at least every 10 weeks to ensure transparency and collaboration in supporting the student’s literacy growth.</p> <p>New Glarus 5K-3rd Grade Personalized Reading Plan Template</p>
<i>Wisconsin's Informational Guidebook on Dyslexia and Related Conditions</i>
Wisconsin Information Guidebook for Dyslexia and Related Conditions
Promotion Policy
DPI Promotion Policy

Summer Reading Support

Describe the summer reading support that will be offered, to which students, and how and when parents/caregivers can expect communication.

The New Glarus School District will offer a **Summer Skills Sharpener** class to support students with a Personalized Reading Plan. This summer school program aims to help students maintain and enhance their reading skills during the break.

Key Details:

- **Eligibility:** The program is specifically available to students with a Personalized Reading Plan.
- **Transportation:** The district will provide transportation to ensure accessibility for participating families.
- **Communication:** Parents and caregivers will receive information about the program in the Spring, including how to enroll and transportation details, directly from the district.

This initiative ensures continued reading support for students who need it and facilitates participation by providing necessary resources.

Exit Criteria

Share the local process for determining the criteria for exiting a personal reading plan that includes multiple data sources (e.g., goal(s), progress monitoring data that includes required adequate progress measures, parent/caregiver agreement).

Criteria for Exiting a PRP:

- **Achievement of PRP Goals:** The student has met the established goals in their PRP.
- **Grade-Level Proficiency:** The student demonstrates proficiency in grade-level Essential Learning Outcomes.
- **Assessment Benchmarks:**
 - Scoring at or above the 25th percentile on Aimsweb.
 - Achieving a proficient score on the 3rd-grade reading assessment.
- **Parental Agreement:** Parents or caregivers must agree with the decision to exit the PRP.

Continuing or Adjusting the PRP:

- **Consistent Progress:** Students making steady progress may continue with their PRP beyond 3rd grade.
- **Referral for Additional Support:** Students not making adequate progress may be referred for a special education evaluation.

This process ensures that decisions about exiting a PRP are data-driven, collaborative, and tailored to the student's individual progress and needs.

Section 4: Family and Community Engagement

Family Notification Policy

Insert or link your family notification policy to demonstrate compliance with Act 20.

This policy must include:

- how parents/caregivers will be notified of assessment results
- a plain language description of the literacy skills measured in the reading readiness assessment(s)
- how the district/school will share special education information and information about characteristics of dyslexia with families/caregivers of students whose diagnostic assessment results indicate “at-risk” status.

Families will be notified prior to the initial screener as well as after the Aimsweb Plus screener. Additionally, parents will be notified if their child has a PRP.

[Family Information Letter](#)

[ACT 20 Letter to Accompany Early Reading Screener Results](#)

[Letter to Accompany PRP](#)

Family & Community Engagement Strategies

Families and communities are active partners and key collaborators in achieving the goal of literacy success for every learner. Provide a narrative here or insert a link to this information.

Families will be provided the opportunity to attend an informational meeting that will be held during Parent/Teacher Conferences as well as invited to schedule individual meetings to discuss their student’s personalized reading plan. Parents will also be part of regular Parent/Teacher conferences and corresponding letters will be sent to families during each testing cycle.

Section 5: Strategic Use of Data

Early Literacy Instructional Evaluation Process

Insert a narrative or plan for how the school board or operator of the independent charter school uses assessment results in order to evaluate early literacy instruction. This plan should include the statutorily required district reading specialist task to complete an annual evaluation of the LEA’s comprehensive literacy curriculum.

Data from the individual screener, diagnostic assessments, and classroom performance/ELOs will be monitored regularly as part of a review cycle to evaluate early literacy instruction.



New Glarus High School

2024-2025 Course Name Changes



Agriculture

1. Plant, Soil, and Hydroponics to Plant Science.
2. Wildlife, Aquaculture, and Natural Resources to Wildlife and Natural Resources.

These changes are requested to more accurately reflect the content of the course.

J. NEOLA Policy Revisions
1. PO1100 - District Organization

199



Book	Policy Manual
Section	Ready for Policy Committee
Title	DISTRICT ORGANIZATION
Code	po1100
Status	Policy Committee Review
Adopted	March 13, 2017

1100 - DISTRICT ORGANIZATION

The Board of Education recognizes that the grouping of grades and services within the facilities of the District can assist the efficient operation of the District and help achieve a more effective instructional program.

The District Administrator shall continually monitor the effectiveness of the District organizational plan and recommend to the Board such modifications in the plan which are in the best interests of the students, make the wisest efficient use of District resources, and serve the educational goals of the Board.

~~Modifications in the organizational plan of the schools may be made by the Board upon the recommendation of the District Administrator.~~

The District Administrator shall be the chief executive officer administrative head of the School District. The District Administrator shall define and recommend those administrative positions required to implement the educational system and program of learning established by the Board. In each case, the Board will approve the broad purpose and function of the position in harmony with State law and regulations. Any revision of the District's administrative organizational structure shall require Board approval.

Responsibility shall flow clearly from the District Administrator through the administrative staff administrators to the operational personnel in a manner consistent with the District's plan of supervision for staff.

It shall be the responsibility of the District Administrator to determine the need for and define operational requirements sufficient to ensure the smooth effective functioning of the District. Maintenance of an efficient, skilled, operational staff is essential to the effective performance of the system.

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Legal	118.24, Wis. Stats.
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Book	Policy Manual
Section	Ready for Policy Committee
Title	ETHICS AND CONFLICT OF INTEREST
Code	po1130
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	October 11, 2021

1130 - ETHICS AND CONFLICT OF INTEREST

The proper performance of school business is dependent upon the maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by Board members, and the District's administrative employees, officers, and agents, and is essential to the Board's commitment to earn and keep the public's confidence in the School District.

For these reasons, the Board adopts the following guidelines that are designed to avoid the occurrence or appearance of any conflicts of interest. These guidelines apply to all administrative employees, officers, and agents, including members of the Board. These guidelines are not intended to be all inclusive, nor to substitute for good judgment on the part of all administrative employees, officers, and agents. Administrative employees are expected to perform their duties in an ethical manner and free from an actual conflict of interest or from situations that create the appearance of a conflict of interest, in a manner consistent with 19.59, Wis. Stats. The Board's interest in enforcing this policy is to assure that the decisions and actions of public employees retain the public's trust. Therefore, even a conflict relationship that can be viewed as beneficial to the District or that was intended to be beneficial to the District, may still be a violation of this policy.

- A. No administrative employee, officer, or agent shall engage in or have a personal or financial or other interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her the employee's, officer's, or agent's duties and responsibilities in the school system. Specifically, administrative employees must perform their duties in a manner that does not violate criminal conflict of interest laws pursuant to 946.13, Wis. Stats. by having a private pecuniary interest in an amount that exceeds \$15,000, but also lesser valued conflicts that nonetheless create the appearance of using one's public position to secure a private pecuniary interest and/or benefit.
- B. Administrative employees shall not directly supervise a relative employed by the District or employed in a position contracted for by the District.
- C. Administrative employees, officers, and agents shall not engage in business, private practice of their profession, the rendering of services, or anything of substantial value or the sale of goods of any type where advantage is taken of any professional relationship they may have with any employee, student, client, or parents of such students or clients in the course of their employment or professional relationship with the School District.

Included, by way of illustration rather than limitation are the following:

1. the provision of any private lessons or services for a fee, unless the provision of services is arranged outside of school and is separate from, and in addition to, regular support provided to students as part of the administrator's regular duties;
2. soliciting on school premises or under circumstances which are coercive for the private sale of goods or services to students or other employees;

3. the use, sale, or improper divulging of any privileged information ~~through his/her access to School District records,~~ about a student or client, ~~granted~~gained in the course of the ~~administrative employee's, officer's,~~ or agent's employment or professional relationship with the School District ~~through their access to School District records;~~
 4. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals;
 5. the requirement of employees, students or clients to purchase any private goods or services provided by an administrative employee, officer or agent or any business or professional practitioner with whom any employee, officer or agent has a financial or other relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations.
- D. Should exceptions to this policy be necessary in order to provide mandatory services to students or clients of the School District, all such exceptions will be made known to the administrative employee's supervisor and will be disclosed to the District Administrator before entering into any private relationship.
- E. Administrative employees, officers, and agents shall not make use of materials, equipment, or facilities of the School District for their own personal financial gain or business interest. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- F. ~~Administrative employees, officers, and agents cannot participate in the selection, award, or administration of a contract supported by a Federal grant/award if s/he has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer or agent, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in, or a tangible personal benefit from, a firm considered for a contract.~~Administrative employees, officers, and agents shall not participate in the selection, award, and administration of any contract to an entity in which they have a pecuniary interest or from which they derive a profit, or in which a dependent of the employee has a pecuniary interest or from which the dependent derives a profit. "Dependent" includes the employee's spouse; unemancipated child, stepchild, or adopted child under the age of eighteen (18); or individual for whom the employee provides more than one-half (1/2) of the individual's support during a year. A "pecuniary interest" means an interest in a contract or purchase that will result or is intended to result in an ascertainable increase in the income or net worth of the employee or the employee's dependent who is under the direct or indirect administrative control of the professional employee or who receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the employee.

Administrative employees, officers, and agents may not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

However, pursuant to Federal rules, the School District has set standards for when an administrative employee, officer, or agent may accept a gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$25.00 or less.

- G. Administrative employees, officers, and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery, or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- H. Administrative employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary action.

In the event that, within the course of administering a Federally funded grant program or service to the District, an administrative employee identifies a conflict of interest, a potential conflict of interest, or that the appearance of a conflict of interest may arise in the course of administering the Federal grant funds, the administrative employee must immediately notify either the Federal agency administering the grant in a manner consistent with that particular agency's rules on conflict of interests, or the District employee directly responsible for grant compliance. Such notice shall be provided at the earliest possible time.

It is a violation of this policy to take action or to refrain from ~~202~~ing action, or for an administrative employee to otherwise use ~~his/her~~the employee's public position to obtain a financial gain or anything of substantial value for ~~himself/~~

himself or his/her the employee's immediate family, as defined in 19.42(7), Wis. Stats.

Revised 4/22/19

Revised 6/22/20

Revised 9/28/20

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Legal

19.42(7), 19.59, 946.13, Wis. Stats.

2 C.F.R. 200.12, 2 C.F.R. 200.113, 2 C.F.R. 200.318

7 C.F.R. 3016.36(b)(3) and 7 C.F.R. 3019.42

3. PO1241 - Non-Reemployment of the District Administrator

205



Book	Policy Manual
Section	Ready for Policy Committee
Title	NON-REEMPLOYMENT OF THE DISTRICT ADMINISTRATOR
Code	po1241
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	June 22, 2020

1241 - **NON-REEMPLOYMENT RENEWAL OR TERMINATION OF THE DISTRICT ADMINISTRATOR ADMINISTRATOR'S CONTRACT**

The Board has an obligation to the students, parents, and residents of this District to employ the professional leadership the Board feels best suited to meet the educational needs of the students. The Board shall meet this obligation through recruitment, hiring, and supervision efforts designed to assure that the District Administrator is highly qualified and meeting performance standards while in the position.

If the District Administrator's performance is found to be unsatisfactory by the Board, the District Administrator shall be notified in writing by the President. The District Administrator shall normally be given an opportunity to ~~correct the condition~~ address identified deficiencies in performance.

If the Board intends to consider non-renewal of the District Administrator's contract, it shall give the District Administrator written preliminary notice by registered mail at least five (5) months prior to the expiration of the contract.

If the District Administrator files a written request with the Board within seven (7) days after receiving such notice, the District Administrator has a right to a hearing prior to being given the notice of non-renewal of the contract. The District Administrator may request a public or private hearing and request that the Board provide its reasons for non-renewal, in writing, prior to the hearing.

At least four (4) months prior to the expiration of the contract of the District Administrator, the Board shall provide notice, in writing, of either renewal of the contract or refusal to renew such contract. No person may be employed or dismissed except by a majority vote of the full membership of the Board.

Non-renewal or unilateral termination of the District Administrator's contract shall be consistent with State law and with the provisions of the employment contract between the Board and the District Administrator. The Board President, with the assistance of Board legal counsel, shall be responsible for compliance with non-renewal or termination procedural requirements

By mutual agreement of the Board and the District Administrator, the employment contract may be modified or terminated. Policy 3140 - Non-Renewal, Resignation, and Termination applies to administrators other than the District Administrator.

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Legal 118.24(6) and (7), Wis. Stats.



Book	Policy Manual
Section	Ready for Policy Committee
Title	CURRICULUM DEVELOPMENT
Code	po2210
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	April 22, 2024

2210 - CURRICULUM DEVELOPMENT

The Board recognizes its responsibility for the quality of the educational program of the schools. To this end, a District curriculum plan shall be developed, evaluated, and adopted, on a continuing basis and in accordance with a plan for curriculum growth established by the District Administrator. The District curriculum plan shall include sequential curriculum plans, which provides an organized set of learning experiences that build upon previously acquired knowledge and skills.

For purposes of this policy and consistent communication throughout the District, curriculum shall be defined to include:

- A. provide instruction in courses consistent with statutes and regulations of the Department of Public Instruction or appropriate State agency;
- B. ensure, consistent with 115 Wis. Stats. and other applicable Federal and State laws and regulations, that special learning needs of students are provided for in the context of the regular program or classroom and provides for effective coordination with programs or agencies that are needed to meet those needs that cannot be dealt with in the regular program or classroom;
- C. incorporate State-recommended performance standards for students as the basis for determining how well each student is achieving curriculum objectives;
- D. encourage students to utilize school counseling services in their academic and career planning;
- E. at least once in grades 5 to 8 and at least once in grades 9 to 12, include instruction on the Holocaust and other genocides;
- F. provide that, in the social studies curriculum, instruction in the history, culture, and tribal sovereignty of Federally-recognized American Indian tribes and bands located in Wisconsin takes place at least twice in the elementary grades and once in the high school grades;
- G. ~~provide for multi-cultural education by including, at each level, courses or units which help students understand the culture and contributions of various ethnic groups comprising American society, including, but not limited to Euro-Americans, African-Americans, Asian-Americans, Hispanic-Americans, and Native-Americans.~~

The District Administrator shall make progress reports to the Board periodically.

Revised 4/11/22
 Revised 6/26/23
 T.C. 4/22/24

Legal

118.01, 118.24, 118.30, 121.02(1)(k) and (L), Wis. Stats.

PI 8.001(6g)

PI 8.01(2)(L), PI 8.01(2)(K), PI 8.01(2)(k)(4)



Book	Policy Manual
Section	Ready for Policy Committee
Title	Copy of RELIGION IN THE CURRICULUM
Code	po2270
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	April 22, 2019

2270 - RELIGION IN THE CURRICULUM

As a public entity, the District must comply with the U.S. Constitution's First Amendment requirement that the District neither establishes religion in the schools nor prohibits students' free exercise of religion according to pertinent interpretation and application of those Constitutional provisions by the Courts. Accordingly, no Board employee will promote religion in the classroom or in the District's curriculum, or compel or pressure any student to participate in devotional exercises. Displays of a religious character must conform with Policy 8800- Religious Activities and Observances, and Policy 8802 - Patriotic Activities and Observances. Instructional activities shall not be permitted to advance or inhibit any particular religion or religion generally. Teachers shall forward requests for religious accommodation in instruction to the Principal.

An understanding of religions and their effects on civilization is essential to the thorough education of young people and to their appreciation of a pluralistic society. To that end, curriculum may include, as appropriate to the various ages and attainments of the students, instruction about the religions of the world.

The Board acknowledges the degree to which religion often is incorporated into certain aspects of the arts, literature, music, and issues of morality. The instructional and resource materials approved for use in the District schools sometimes contain religious references or concern moral issues that have traditionally been the focus of religious concern. That such materials may contain such references, or may concern such issues, shall not, by itself, bar their use by the District. The Board directs that professional staff members employing such materials be neutral in their approach and avoid using them to advance or inhibit religion in any way.

The Board recognizes that religious traditions vary in their perceptions and doctrines regarding the natural world and its processes. The curriculum is chosen for its place in the education of the District's students, not for its conformity to religious principles. Students should receive unbiased instruction in the schools, so they may privately accept or reject the knowledge thus gained, in accordance with their own religious tenets if any.

Accordingly, no student shall be exempted from completion of a required course of study on the grounds that components of the instruction interfere with the free exercise of his/her the student's religion. However, if after careful personal review of the program's lessons and/or materials, a student or parent of a minor student parent indicates to the school that either the content or activities conflict with his/her the student's or parent's religious beliefs or value system, the school will honor a written request for his/her the parent's child to be excused from a particular class period for specified reasons.

The student will be provided with alternate learning activities during the times of such parent requested absence.

The District's instructional materials shall not be designed to influence students to accept or reject a particular religious belief or point of view, and the District Administrator shall prepare administrative guidelines to that effect.

Complaints by students or the public regarding any such course of study will be handled in accordance with Board Policy 9130 - Public Requests, Suggestions, or Complaints. Parents and students shall be provided annual notice regarding the

contents of this policy.

See Reference: Policy 8800 - Religious Activities and Observances, and Policy 8802 - Patriotic Activities and Observances

Revised 10/8/18

115.28(31), Wis. Stats.

PI 41

U.S. Constitutional Amendment 1

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Legal	115.28(31), Wis. Stats.
	PI 41
	U.S. Constitutional Amendment 1



Book	Policy Manual
Section	Ready for Policy Committee
Title	START COLLEGE NOW PROGRAM
Code	po2271.01
Status	Policy Committee Review
Adopted	October 8, 2018
Last Revised	February 1, 2021

2271.01 - **START COLLEGE NOW PROGRAM**

The District will permit resident high school students who have completed the 10th grade and who meet eligibility criteria, to take courses at a technical college in the Wisconsin Technical College System for the purpose of earning both high school and postsecondary credit. Students who wish to attend a technical college under this policy must request attendance and, if the student is a minor, must provide written approval from the student's parent. Students must request such attendance from the student's resident school district if attending the District as a non-resident.

General Eligibility Criteria for Students that Have Completed the 10th Grade:

To be eligible to attend courses at a technical college pursuant to this policy, a student:

- A. must be in good academic standing;
- B. must provide written notification to the Board of the School District in which the student resides of **the student's his/ her** intent to attend a technical college under this subsection by March 1st if the student intends to enroll in the fall semester, and by October 1st if the student intends to enroll in the spring semester;
- C. must not be identified as a child-at-risk, pursuant to Policy 5461 - **Children At-Risk of Not Graduating from High School**;
- D. must not be ineligible for participation for having failed a previous class under **either this program or the Early College Credit Program (Policy 2271)** and failing to reimburse the Board for any costs the student is required to pay; and
- E. must be admitted to the technical college for attendance.

Undue Financial Hardship

The Board may prohibit a student's attendance if the student is a child with a disability and the Board determines that the cost to the School District of any required additional special services for participation in this program would impose an undue financial burden on the District.

Tuition Payments for Technical College Attendance

The District shall pay to the technical college the cost of a student's tuition for attendance, including any additional costs associated with a student's special services, if applicable, if attendance is permitted, except as follows:

- A. For any course that the Board determines does not meet high school graduation requirements or the Board determines the District provides a comparable course, ~~the~~ student may appeal an adverse decision to the Department of Public Instruction. The Board shall notify the student no less than thirty (30) **calendar** days prior to

the start date of the proposed course if it finds that the course either does not meet high school graduation requirements or is comparable to a course offered in the District.

B. The student has already completed eighteen (18) postsecondary semester credits.

Other Instructional Costs in Addition to Tuition

The District shall pay all costs for course fees and books that would be paid by a Wisconsin resident attending the technical college, provided that the course is not comparable to a course offered by the District.

Transportation Expenses

The District is not responsible for transporting a student attending a technical college under this policy to or from the technical college that the student is attending.

Reimbursement for Course Failing Grade

If a student receives a failing grade in a course or fails to complete a course, at a technical college for which the Board has made payment, the student's parent ~~or guardian~~, or the student if ~~the student~~/he is an adult, may be required by the Board to reimburse the Board the amount paid on the student's behalf to the extent permitted by law to do so. For the purposes of this paragraph, a grade that constitutes a failing grade for a course offered in the School District constitutes a failing grade for a course taken at a technical college under this section.

Revised 6/22/20

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Legal 38.12(14), Wis. Stats.



Book	Policy Manual
Section	Ready for Policy Committee
Title	Copy of STUDENT PRIVACY AND PARENTAL ACCESS TO INFORMATION
Code	po2416
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	December 5, 2022

2416 - **STUDENT PRIVACY AND PARENTAL ACCESS TO INFORMATION**

The Board respects the privacy rights of parents and their children.

Surveys Requiring Consent

No student shall be required, as a part of the school program or the District's curriculum, without prior written consent of the student (if an adult, or an emancipated minor) or, if an unemancipated minor, their parents, to submit to or participate in any survey, analysis, or evaluation that reveals information concerning:

- A. political affiliations or beliefs of the student or their parents;
- B. mental or psychological problems of the student or their family;
- C. sex behavior or attitudes;
- D. illegal, anti-social, self-incriminating or demeaning behavior;
- E. critical appraisals of other individuals with whom respondents have close family relationships;
- F. legally recognized privileged and analogous relationships, such as those of lawyers, physicians, and ministers;
- G. religious practices, affiliations, or beliefs of the student or the student's parents; or
- H. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such a program).

The District Administrator shall establish procedures to provide parents with the opportunity to inspect any materials created by a third party used in conjunction with any such survey, analysis, or evaluation before the survey/evaluation is administered or distributed by the school to the student.

Parent's Right to Inspect Surveys

Parents have the right to inspect, upon request, any instrument used in the collection of personal information before the instrument is administered or distributed to the student. The parent will have access to the instrument within a reasonable period of time after the request is received by the building principal.

Consistent with parental rights, the Board directs building and program administrators to:

- A. notify parents in writing of any surveys, analyses, or evaluations which may reveal any of the information, as identified in A-H above, in a timely manner, and which allows interested parties to request an opportunity to inspect

the survey, analysis, or evaluation; and the administrator to arrange for inspection prior to initiating the activity with students;

- B. allow the parents the option of excluding their student from the activity;
- C. report collected data in a summarized fashion which does not permit one to make a connection between the data and individual students or small groups of students;
- D. treat information as identified in A-H above as any other confidential information in accordance with Policy 8350 - Confidentiality and Policy 8330 - Student Records.

Student Privacy

For the privacy of students whose parents request that they not take part in the survey, arrangements will be made prior to the time period when the survey will be given, for the student(s) to go to a supervised location

where under the supervision of a staff member, the student will be provided with an alternate activity.

Personal Information for Marketing or Sale

The Board shall not collect or use personal information obtained from students or their parents for the purpose of marketing or for selling that information. For purposes of this section, "personal information" means individually identifiable information including: a student or parent's first and last name; a home or other physical address (including street name and the name of the city or town); a telephone number; and a Social Security identification number.

This section does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for or to student or educational institutions, such as the following:

- A. college or other postsecondary education recruitment, or military recruitment;
- B. book clubs, magazines, and programs providing access to low-cost literary products;
- C. curricular and instructional materials used by elementary and secondary schools;
- D. tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
- E. the sale by students of products or services to raise funds for school-related or education-related activities;
- F. student recognition programs.

Notice Requirements

The District Administrator is directed to provide notice directly to parents of students enrolled in the District of the substantive content of this policy at least annually at the beginning of the school year, and within a reasonable period of time after any substantive change in this policy. In addition, the District Administrator is directed to notify parents of students in the District, at least annually at the beginning of the school year, of the specific or approximate dates during the school year when the administration of any survey by a third party that contains one or more of the items described in A through H above are scheduled or expected to be scheduled.

The notice shall provide the following:

- A. Notice of the specific or approximate dates during the school year when the following activities are scheduled or expected to be scheduled:
 1. activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose);
 2. the administration of any survey by a third party that contains one or more of the items described in A through H above.
- B. The opportunity for the parents to opt their child(ren) out of participation in any survey involving any of the items above.

The term "personal information" means individually identifiable information including: a student or parent's first and last name; a home or other physical address (including street name and the name of the city or town); a telephone number; and a Social Security identification number.

This section does not apply to the collection, disclosure or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, student or educational

institutions, such as the following:

- A. college or other postsecondary education recruitment, or military recruitment;
- B. book clubs, magazines, and programs providing access to low-cost literary products;
- C. curricular and instructional materials used by elementary and secondary schools;
- D. tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
- E. the sale by students of products or services to raise funds for school-related or education-related activities;
- F. student recognition programs.

Definitions

For purposes of this policy, the term "parent" includes a legal guardian or other person standing in loco parentis (such as grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child).

Revised 3/15/21

T.C.12/5/22

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Legal

20 U.S.C. 1232g, 20 U.S.C. 1232h

8. PO2440.01 - (New) Summer or Interim School Attendance

220



Book	Policy Manual
Section	Ready for Policy Committee
Title	New Policy - Vol. 34, No. 1, Dec. 2024 - SUMMER OR INTERIM SCHOOL ATTENDANCE
Code	po2440.01
Status	Policy Committee Review

2440.01 - **SUMMER OR INTERIM SCHOOL ATTENDANCE**

The brief duration of summer or interim school makes regular attendance imperative. Students enrolled in summer school are expected to attend all class periods for classes in which they are enrolled.

Attendance exceptions may be granted only by the Principal and are limited to absences to participate in school-sponsored activities or in cases of emergency. When an exception is made, the student must still complete all required coursework.

Students may be excused from summer school attendance when a request is made by the student's parent. The school will attempt to contact the parent on the student's second day of absence if the parent has not notified the school of the student's absence.

Each parent, or adult student, must notify the school in writing if the student withdraws from the course at any time. Withdrawal will result in the student receiving no credit for the course.

The school shall maintain an accurate record of summer school attendance, late enrollments, and withdrawals.

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Book	Policy Manual
Section	Ready for Policy Committee
Title	PROGRAMS FOR GIFTED AND TALENTED STUDENTS
Code	po2464
Status	Policy Committee Review
Adopted	March 13, 2017

2464 - ~~PROGRAMS FOR GIFTED AND TALENTED STUDENTS~~ **ADVANCED LEARNING INSTRUCTION ("GIFTED AND TALENTED")**

In accordance with the philosophy of the Board of Education to develop the special abilities of each student, the Board requires that appropriate instructional programs be conducted to meet the needs of gifted and talented students.

Gifted and talented students are those who give evidence, through valid assessment, of high performance capability in intellectual, creative, artistic, leadership, and/or other academic areas and who need services or activities not ordinarily provided in the regular District program in order to develop such capabilities.

The Board recognizes that at any grade level, students have a diverse range of learning needs, with some students requiring instruction and content above grade level standards. The Board further recognizes its responsibility to provide a strong instructional program that results in the academic and social emotional growth of all students, including its advanced learners ("gifted and talented students"), in accordance with Wisconsin law.

Advanced learning focuses on identifying the instructional needs of students within the K-12 grade level system. Advanced learners (gifted and talented) are defined as students who give evidence of high performance capability or potential in any one (1) or more of five (5) domains: general intellectual, specific academic, leadership, creativity, and visual and performing arts. These students need instruction not ordinarily provided in a regular school program or assigned grade level in order to fully develop such capabilities.

The Board shall direct the District Administrator to establish a plan and designate a person to coordinate advanced instruction in a systematic and continuous K-12 progression. Instructional options should be designed to match students' learning needs in the domain(s) in which they are identified. The Coordinator should have background and training in gifted education and/or advanced learning, and all instructional staff will be provided with professional learning specific to the needs of advanced learners. The District Administrator shall provide an opportunity for parental participation in the identification process and resultant programming at both the District level and the school level.

IDENTIFICATION

Advanced learners (gifted and talented pupils) shall be identified in kindergarten through grade 12 in the five (5) domains: general intellectual, specific academic, leadership, creativity, and visual and performing arts. The identification process shall result in a student profile based on multiple indicators of student need, including but not limited to standardized test data with use of both national and local norms, rating scales or inventories, classwork, portfolios, nominations, and demonstrated performance. Identification tools shall be appropriately matched to each domain in which students are being identified. The identification process and tools shall be responsive to factors such as, but not limited to, pupils' economic conditions, race, gender, culture, native language, developmental differences, and identified disabilities (as described under subch. V of ch. 115, Stats.)

INSTRUCTION

The District Administrator shall provide access to appropriate instruction for students identified as advanced learners (gifted or talented) that results in their continued academic growth and development. This instruction shall be provided during the regular school day and without charge for tuition. Classroom-based, school-based, and/or District-wide advanced

interventions should include evidence-based practices appropriate for the instruction of advanced learners.

Instruction for advanced learners should include opportunities both within and outside the established grade level curriculum. Such opportunities may include but are not limited to, classroom differentiation, curriculum compacting, above grade level instruction, acceleration in an individual subject, full grade acceleration, cluster grouping and flexible grouping, faster pace and greater depth of instruction, academic enrichment, early admission to kindergarten or first grade, concurrent enrollment at accredited institutions, and early graduation.

DOCUMENTATION AND EVALUATION

Identification will be documented for each student indicating for which domain(s) they are identified as an advanced learner and what instruction and opportunities were provided.

The District Administrator will evaluate the effectiveness of identification and programming for advanced learners through ongoing data analysis to measure both the growth of individual students and the consistent implementation of advanced learning instruction and opportunities across all K-12 schools.

118.35, Wis. Stats.

121.02(1)(t), Wis. Stats.

8.01(2)(t)2 Admin. Rule

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Legal	118.35, Wis. Stats.
	121.02(1)(t), Wis. Stats.
	8.01(2)(t)2 Admin. Rule



Book	Policy Manual
Section	Ready for Policy Committee
Title	ETHICS AND CONFLICT OF INTEREST
Code	po3230
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	October 11, 2021

3230 - ETHICS AND CONFLICT OF INTEREST

The proper performance of school business is dependent upon the maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by Board members and the District's employees, officers, and agents is essential to the Board's commitment to earn and keep the public's confidence in the School District.

For these reasons, the Board adopts the following guidelines designed to avoid the occurrence or appearance of any conflicts of interest. These guidelines apply to all District employees, officers, and agents, including members of the Board. These guidelines are not intended to be all-inclusive, nor to substitute for good judgment on the part of all professional employees, officers, and agents. Professional employees are expected to perform their duties in an ethical manner and free from an actual conflict of interest or from situations that create the appearance of a conflict of interest, in a manner consistent with 19.59, Wis. Stats. The Board's interest in enforcing this policy is to assure that the decisions and actions of public employees retain the public's trust. Therefore, even a conflict relationship that can be viewed as beneficial to the District, or that was intended to be beneficial to the District, may still be a violation of this policy.

- A. No professional employee, officer, or agent shall engage in or have a personal or financial or other interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with **the employee's, officer's, or agent's** duties and responsibilities in the school system. Specifically, professional employees must perform their duties in a manner that does not violate criminal conflict of interest laws pursuant to 946.13, Wis. Stats. by having a private pecuniary interest in an amount that exceeds \$15,000, but also lesser valued conflicts that nonetheless create the appearance of using one's public position to secure a private pecuniary interest and/or benefit.
- B. **Professional employees, officers, or agents shall not directly supervise a relative employed by the District or employed in a position contracted for by the District.**
- C. Professional employees, officers, and agents shall not engage in business, private practice of their profession, the rendering of services, anything of substantial value, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any employee, student, client, or parents of such students or clients in the course of their employment or professional relationship with the School District.

Included, by way of illustration, rather than limitation are the following:

1. the provision of any private lessons or services for a fee, unless the provision of services is arranged outside of school and is separate from and in addition to regular support provided to students as part of the professional staff member's regular duties;
2. soliciting on school premises or under circumstances which are coercive for the private sale of goods or services to students or other employees;
3. ~~the use, sale, or improper divulging of any privileged information about a student or client granted in the~~

course of the employee's, officer's or agent's employment or professional relationship with the School District through his/her access to School District records; the use, sale, or improper divulging of any privileged information about a student or client granted in the course of the employee's, officer's or agent's employment or professional relationship with the School District through their access to School District records;

4. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals;
 5. the requirement of employees, students or clients to purchase any private goods or services provided by an employee, officer or agent or any business or professional practitioner with whom any employee, officer or agent has a financial or other relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations.
- D. Should exceptions to this policy be necessary in order to provide mandatory services to students or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the District Administrator before entering into any private relationship.
- E. Professional employees, officers, and agents shall not make use of materials, equipment, or facilities of the School District for their own personal financial gain or business interest. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- F. Professional employees, officers, and agents shall not participate in the selection, award and administration of any contract to an entity in which they have a pecuniary interest or from which they derive a profit or in which a dependent of the employee has a pecuniary interest or from which the dependent derives a profit. "Dependent" includes the employee's spouse; unemancipated child, stepchild, or adopted child under the age of eighteen (18); or individual for whom the employee provides more than one-half (1/2) of the individual's support during a year. A "pecuniary interest" means an interest in a contract or purchase that will result or is intended to result in an ascertainable increase in the income or net worth of the employee or the employee's dependent who is under the direct or indirect administrative control of the professional employee or who receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the employee.

Professional employees, officers, and agents may not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

However, pursuant to Federal rules, the School District has set standards for when an administrative employee, officer, or agent may accept a gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$25.00 or less.

- G. Professional employees, officers, and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery, or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- H. Professional employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary action.

In the event that, within the course of administering a Federally funded grant program or service to the District, any professional employee that identifies a conflict of interest, a potential conflict of interest, or that the appearance of a conflict of interest may arise in the course of administering the Federal grant funds, the employee must immediately notify either the Federal agency administering the grant in a manner consistent with that particular agencies rules on conflict of interests, or the District employee directly responsible for grant compliance. Such notice shall be provided at the earliest possible time.

It is a violation of this policy to take action or to refrain from taking action, or for an employee to otherwise use his/her the employee's public position to obtain a financial gain or anything of substantial value for himself/herself or his/her the employee's immediate family, as defined in 19.42(7), Wis. Stats.

Revised 9/28/20

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Legal
19.59, 19.42(7), 946.13, Wis. Stats.
2 C.F.R. 200.12
7 C.F.R. 3019.42
2 C.F.R. 200.113
2 C.F.R. 200.318
7 C.F.R. 3016.36(b)(3)



Book	Policy Manual
Section	Ready for Policy Committee
Title	PERSONAL PROPERTY OF STAFF MEMBERS
Code	po3281
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	September 25, 2023

3281 - **PERSONAL PROPERTY OF STAFF MEMBERS**

Employees may bring personal property, including personal communication devices, to school either for reasons associated with **employment** or **professional** responsibilities or for use during off-duty time.

The owner of the personal property bears all responsibility and assumes all risk for loss, damage, or misuse of said personal property while it is on **District Board** property. **Administrators are authorized to direct employees to remove inappropriate personal property from District premises.**

T.C. 9/25/23

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Book	Policy Manual
Section	Ready for Policy Committee
Title	LETTER OF REASONABLE ASSURANCE
Code	po4124
Status	Policy Committee Review
Adopted	March 13, 2017

4124 - **LETTER NOTICE OF REASONABLE ASSURANCE OF EMPLOYMENT**

~~Support~~ Prior to the conclusion of each school year, ~~support~~ staff employed in ~~instructional year positions~~ ~~less than year-~~ ~~round positions~~ shall be ~~issued~~ notified, in writing, ~~a letter~~ of reasonable assurance of continued employment for the subsequent ~~school year~~ or term when such employment is anticipated.

A school year employee of an educational institution who performs services other than in an instructional, research, or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between two (2) successive academic years or terms if the school year employee performed such services for any educational institution in the first such year or term and there is reasonable assurance that the employee will perform such services for any educational institution in the second such year or term.

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Legal 108.04 (17)(d), Wis. Stats.



Book	Policy Manual
Section	Ready for Policy Committee
Title	ETHICS AND CONFLICT OF INTEREST
Code	po4230
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	October 11, 2021

4230 - **ETHICS AND CONFLICT OF INTEREST**

The proper performance of school business is dependent upon the maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by Board members and District's employees, officers, and agents is essential to the Board's commitment to earn and keep public confidence in the School District.

For these reasons, the Board adopts the following guidelines designed to avoid the occurrence or appearance of any conflicts of interest. These guidelines apply to all District employees, officers, and agents, including members of the Board. These guidelines are not intended to be all-inclusive, nor to substitute for good judgment on the part of all support employees, officers, and agents. Support employees are expected to perform their duties in an ethical manner and free from an actual conflict of interest or from situations that create the appearance of a conflict of interest, in a manner consistent with 19.59, Wis. Stats. The Board's interest in enforcing this policy is to assure that the decisions and actions of public employees retain the public's trust. Therefore, even a conflict relationship that can be viewed as beneficial to the District or that was intended to be beneficial to the District, may still be a violation of this policy.

- A. No support employee, officer, or agent shall engage in or have a personal or financial or other interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her the employee's, officer's, or agent's duties and responsibilities in the school system. Specifically, support employees must perform their duties in a manner that does not violate criminal conflict of interest laws pursuant to 946.13, Wis. Stats. by having a private pecuniary interest in an amount that exceeds \$15,000, but also lesser valued conflicts that nonetheless create the appearance of using one's public position to secure a private pecuniary interest and/or benefit.
- B. Support staff employees, officers, or agents shall not directly supervise a relative employed by the District or employed in a position contracted for by the District.
- C. Support employees, officers, and agents shall not engage in business, private practice of their profession, the rendering of services, anything of substantial value, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any employee, student, client, or parents of such students or clients in the course of their employment or professional relationship with the School District.

Included, by way of illustration, rather than limitation are the following:

1. the provision of any private lessons or services for a fee, unless the provision of services is arranged outside of school and is separate from and in addition to regular support provided to students as part of the staff member's regular duties;
2. soliciting on school premises or under circumstances which are coercive for the private sale of goods or services to students or other employees;

3. ~~the use, sale, or improper divulging of any privileged information about a student or client granted in the course of the employee's, officer's or agent's employment or professional relationship with the School District through his/her access to School District records~~the use, sale, or improper divulging of any privileged information about a student or client granted in the course of the employee's, officer's or agent's employment or professional relationship with the School District through their access to School District records;
 4. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals;
 5. the requirement of employees, students or clients to purchase any private goods or services provided by an employee, officer or agent or any business or professional practitioner with whom any employee, officer or agent has a financial or other relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations.
- D. Should exceptions to this policy be necessary in order to provide mandatory services to students or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the District Administrator **before** entering into any private relationship.
- E. Support employees shall not make use of materials, equipment, or facilities of the School District for their own personal financial gain or business interest. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- F. Support employees, officers, and agents shall not participate in the selection, award and administration of any contract to an entity in which they have a pecuniary interest or from which they derive a profit or in which a dependent of the employee has a pecuniary interest or from which the dependent derives a profit. "Dependent" includes the employee's spouse; unemancipated child, stepchild or adopted child under the age of eighteen (18); or individual for whom the employee provides more than one-half (1/2) of the individual's support during a year. A "pecuniary interest" means an interest in a contract or purchase that will result or is intended to result in an ascertainable increase in the income or net worth of the employee or the employee's dependent who is under the direct or indirect administrative control of the support employee or who receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the employee.

Support employees, officers, and agents may not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

However, pursuant to Federal rules, the School District has set standards for when an administrative employee, officer, or agent may accept a gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$25.00 or less.

- G. Support employees, officers, and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery, or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

- H. Support employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary action.

In the event that, within the course of administering a Federally funded grant program or service to the District, any employee that identifies a conflict of interest, a potential conflict of interest, or that the appearance of a conflict of interest may arise in the course of administering the Federal grant funds, the employee must immediately notify either the Federal agency administering the grant in a manner consistent with that particular agencies rules on conflict of interests, or the District employee directly responsible for grant compliance. Such notice shall be provided at the earliest possible time.

It is a violation of this policy to take action or to refrain from taking action, or for an employee to otherwise use his/her the employee's public position to obtain a financial gain or anything of substantial value for himself/herself or his/her the employee's immediate family, as defined in 19.42(7), Wis. Stats.

Revised 10/8/18
Revised 4/22/19
Revised 6/22/20

Revised 9/28/20

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Legal
19.59, 19.42(7), 946.13, Wis. Stats.
2 C.F.R. 200.12
2 C.F.R. 200.113
2 C.F.R. 200.318
7 C.F.R. 3016.36(b)(3)
7 C.F.R. 3019.42



Book	Policy Manual
Section	Ready for Policy Committee
Title	OPEN ENROLLMENT PROGRAM (INTER-DISTRICT)
Code	po5113
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	September 25, 2023

5113 - **OPEN ENROLLMENT PROGRAM (Inter-District)**

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

DEFINITIONS

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

A. Non-Resident District

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

B. Non-Resident Student

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

C. Tuition Student

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

D. Full-Time Enrollment

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

E. Class Size

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

F. Program Size

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

G. Resident Student

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

H. Absences (Excused and Unexcused)

See Policy 5200 - Attendance.

I. Truancy and Habitual Truancy

See Policy 5200 - Attendance.

J. Part of the School Day

See Policy 5200 - Attendance.

K. Tardiness

See Policy 5200 - Attendance.

FULL-TIME OPEN ENROLLMENT

A. Annual Space Determinations

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

1. District practices, policies, procedures, or other factors regarding class size ranges for particular programs or classes.
2. District practices, policies, procedures, or other factors regarding faculty-student ratio ranges for particular programs, classes, or buildings.
3. Enrollment projections, which account for factors that include but are not necessarily limited to, likely short and long-term economic development in the community, housing starts, current and future needs for special programs, laboratories, or other initiatives.

In establishing current enrollment numbers for open enrollment availability purposes, the Board does not guarantee open enrollment approvals to any non-resident students.

4. If the Board determines that no special education space is available in any grade or program, the District must still review each student's IEP in its entirety to determine the following:
 - whether the District has space available in the special education and related services required in the student's IEP;
 - whether the District has special education and related services available as required in the student's IEP.

B. Processing of Open Enrollment Applications

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

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

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

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

1. Specific reason(s) for denial and whether the student has been placed on the waiting list.
2. Notice of the parents' right to appeal, the address to send the appeal, and information on where to locate the form required for appeal

Application of Space Determinations and Random Selection Process

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

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

If in any selection process there are more students eligible for preferred treatment than there are spaces available, the Board shall conduct random selection from among the students granted preference. Both currently attending students and siblings of currently attending students who are not guaranteed approval shall be granted equal preference.
2. The sibling of a student selected in the random selection process shall be granted preference to any spaces available that the sibling has applied for, but the sibling may not be approved if there are no remaining spaces for the sibling.
3. The District will establish a numbered waiting list of all applicants. When all available slots have been filled by randomly selecting names from all applicants, the remaining names will be drawn randomly and placed on the waiting list in order of selection, with those students granted a preference under this policy to be included first on the waiting list in random order followed by any other student applicants in random order.

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

- a. A parent notifies the nonresident school board that the student will not attend the nonresident school district.
- b. A parent fails to provide the notification accepting open enrollment as required in 118.51(3)(a)6., Wis. Stats.
- c. The Board determines that additional spaces have become available since its determination at the January Board meeting.

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

- a. the school or program the student has been assigned to;
- b. a date, at least ten (10) calendar days from the date of the notice, by which the parent must accept the open enrollment approval. Failure to timely accept shall be considered rejection and the approval shall be considered rescinded.

C. Decisional Criteria for Non-Resident Applications

Decisions on non-resident open enrollment applications will be based only on the following criteria:

1. Space availability as defined in this policy.
2. Whether an applicant for a pre-kindergarten, four (4) year old kindergarten, early childhood or school operated day care program resides in a district which offers the program for which application is made.

3. Whether the nonresident student is currently under an order of expulsion for any reason; or has been expelled from any school district within the current school year or the two (2) preceding school years but the period of expulsion has ended, or is pending any disciplinary proceeding, based on any of the following activities:
- Conveying or causing to be conveyed any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy school property by means of explosives.
 - Engaging in conduct while at school or under school supervision that endangered the health, safety, or property of others.
 - Engaging in conduct while not at school or while not under the supervision of a school authority that endangered the health, safety, or property of others at school or under the supervision of a school authority or of any school employee or Board member.
 - Possessing a dangerous weapon (as defined in 939.22(10), Wis. Stats.) while on school property or under school supervision.

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

The Board may request a copy of a non-resident student's disciplinary records from the resident school board.

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

4. Whether the special education program or related services described in the non-resident student's Individualized Education Program ("IEP") are available in the District. Whether a service is available depends on whether existing staff in the District are qualified to provide the service or whether the District has facilities and/or equipment required for the service. A service is not available in the District if that service is currently provided to resident students through contract with a third party. Whether a service is available is not a function of whether there is space available in any program or service. A service may be unavailable even if no space limitations have been established.
5. Whether there is space available in the District to provide the special education or related services identified in the non-resident student's IEP, after consideration of class size limits, student-teacher ratios, and enrollment projections.
6. Whether the non-resident student has been referred to the non-resident student's resident board under 115.777(1), Wis. Stats. or identified by the non-resident student's resident school board under 115.77(1m) (a), Wis. Stats., but not yet evaluated by an individualized education program team.
7. If a non-resident student's IEP is developed or changed after starting in the District, and it is then discovered that the District does not have necessary programs available or does not have space in the special education program, the District may notify the student's parent and the student's resident board. If such notice is provided, the non-resident may be transferred to their resident school district.
8. If the Board has made a determination that a non-resident student attending the District under the Open Enrollment Program is habitually truant from the District during either semester of the current school year, the Board may prohibit the student from attending in the succeeding semester or school year, after complying with the requirements of PI 36.09(2).

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

D. Reapplication Procedures

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

E. Termination of Open Enrollment

If the Board determines that a student is habitually truant during either semester of the current school year, the Board may prohibit the nonresident student from attending in the succeeding semester or school year. The District Administrator shall assure compliance with DPI regulations pertaining to open enrollment termination found in Wis. Admin Code PI 36.09.

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

Open enrollment of a student in a virtual charter school may also be terminated if, on three (3) occasions during a single semester, the student has failed to respond to a school assignment or directive within five (5) school days not counting any days excused by the student's parents up to a maximum of ten (10) school days per year, and after each occurrence the virtual charter school notified the student's parents. After the third incident, the virtual charter school program shall notify the Board of the nonresident student's failure to participate in the program. The Board may terminate the student's open enrollment.

F. Transportation

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

The Board will not permit a neighboring District to bus resident students from within its boundaries for attendance at the non-resident neighboring District.

ALTERNATIVE APPLICATION PROCEDURES

The parent of a non-resident student who wishes to attend a school in the District may apply at any time throughout the year by submitting an application under the alternative application procedure if the student satisfies at least one (1) of the statutory criteria and has not applied to more than three (3) non-resident school districts.

Applications from a non-resident student under the alternative application procedures received after the Board's January meeting, at which it sets open enrollment space availability numbers for the subsequent year, may be approved for the current year if the Board has not imposed a space limitation for the student's current year grade level and also has not imposed a space limitation for the subsequent school year in the student's subsequent grade level. Alternative applications received prior to the 3rd Friday in September may be approved if the Board has approved all applications for that grade level that were received during the regular period, including the offer of enrollment to applicants placed on the waiting list, if any.

DELEGATION TO DISTRICT ADMINISTRATOR

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

REVIEW AND REVISION OF POLICY

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

General Provisions

- A. A student, who has been accepted under this program, who has not met the academic prerequisites for participation in a particular program in which the student wishes to enroll shall not be placed in that program.
- B. The District's Policy 2260 – Nondiscrimination and Access to Equal Educational Opportunity shall apply to all applicants under this program. In addition, the District will not discriminate on the basis of an applicant's intellectual, academic, artistic, athletic, or other ability, talent, or accomplishment, or based on a mental or physical disability, except as provided for in the statute authorized by this program.

Application of Emergency Orders

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

Revised 9/9/19

Revised 6/22/20

Revised 3/15/21

Revised 4/11/22

Revised 12/5/22

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118.51, Wis. Stats.

Wis. Adm. Code Ch. P.I. 36



Book	Policy Manual
Section	Ready for Policy Committee
Title	EMERGENCY MEDICAL AUTHORIZATION
Code	po5341 rescind
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	September 25, 2023

~~5341 – EMERGENCY MEDICAL AUTHORIZATION~~

~~The District will distribute annually to parents of all students the Emergency Medical Authorization Form. In the event emergency medical treatment for a student is necessary, the District will adhere to the instructions on the authorization form.~~

~~The Emergency Medical Authorization Form will be kept in a separate, easily accessible, physical or electronic file in each school building or student management system during the school year.~~

~~Any time a student or a group of students is taken out of the District to participate in a school event, the staff in charge of the event must take the Emergency Medical Forms for those students. This includes, and is not limited to, students involved in music trips, athletic trips, field trips, and academic contests. This does not include student spectators at events.~~

~~Whenever it is necessary for staff members to use emergency procedures in order to care properly for a student, they are to follow Policy 5340 – Student Accidents/Illness/Concussion & Sudden Cardiac Arrest and are not to abide by any "Do Not Resuscitate" (DNR) agreement that may exist for a student, unless ordered to do so by a court of law.~~

~~Revised 6/26/17~~

~~Revised 4/22/19~~

~~T.C. 9/25/23~~

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Legal 118.29(4), Wis. Stats.



Book	Policy Manual
Section	Ready for Policy Committee
Title	USE OF TOBACCO AND NICOTINE BY STUDENTS
Code	po5512
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	June 26, 2023

5512 - **USE OF TOBACCO AND NICOTINE BY STUDENTS**

The Board recognizes that the use of tobacco products, as well as other nicotine delivery systems, such as electronic smoking devices, are a health, safety, and environmental hazard for students, staff, visitors, and school facilities. The Board is acutely aware of the serious health risks associated with the use of these products, both to users and non-users, and that their use or promotion on school grounds and at off-campus school-sponsored events is detrimental to the health and safety of students, staff, and visitors. The Board also believes accepting tobacco industry gifts or materials will send an inconsistent message to students, staff, and visitors.

It shall be a violation of this policy for any student of the District to possess, use, consume, display, promote, or sell any tobacco products, tobacco industry brand, tobacco-related devices, imitation tobacco products, or electronic smoking or vaping devices, regardless of content, including smoking as defined in this policy, at any time on school property or at off-campus, school-sponsored events. The Board authorizes the District Administrator to take reasonable measures related to the Board's expectation that the promotion and display of tobacco and related products on school property or at off-campus, school-sponsored events is prohibited.

It shall be a violation of this policy for the District to solicit or accept any contributions, gifts, money, curricula, or materials from the tobacco industry or from any tobacco products retailer. This includes, but is not limited to, donations, monies for sponsorship, advertising, promotions, loans, or support for equipment, uniforms, and sports and/or training facilities. It shall be a violation of this policy to participate in any type of service funded by the tobacco industry while in the scope of employment for the District.

Exceptions

It shall not be a violation of this policy for tobacco products, tobacco-related devices, imitation tobacco products, or lighters to be included in instructional or work-related activities in school buildings if the activity is conducted by a staff member or an approved visitor and the activity does not include smoking, chewing, or otherwise ingesting the product.

The prohibition on the use of other products containing nicotine, including, but not limited to, nicotine patches and nicotine gum may be removed when a parent or "adult" student provides documentation from a licensed medical practitioner that the student's use of non-tobacco nicotine products is being medically supervised for the cessation of a nicotine addiction and the student complies with Policy 5330 - Administration of Medication.

Nothing in this policy is intended to infringe upon the legitimate exercise of cultural beliefs or ceremonial representations. In the event of a potential conflict between the Board's policy prohibiting the use or possession of nicotine containing products and a student's exercise of cultural traditions, the administration shall consult with appropriate community representatives to apply this policy in a manner that respects such cultural significance.

Policy Specific Definitions

The term "any time" means during normal school and non-school hours: twenty-four (24) hours a day, seven (7) days a week.

The term "electronic smoking device" means any product containing or delivering nicotine, or any other substance, whether natural or synthetic, intended for human consumption through the inhalation of aerosol or vapor from the product. The term electronic smoking device includes, but is not limited to, devices manufactured, marketed, or sold as e-cigarettes, e-cigars, e-pipes, vape pens, mods, tank systems, JUUL, or under any other product name or descriptor. The term electronic smoking device includes any component part of a product, whether or not marketed or sold separately, including but not limited to e-liquids, e-juice, cartridges, and pods.

The term "imitation tobacco product" means any edible non-tobacco product designed to resemble a tobacco product, or non-edible, non-tobacco product designed to resemble a tobacco product that is intended to be used by children as a toy. Examples of imitation tobacco products include but are not limited to: candy or chocolate cigarettes, bubble gum cigars, shredded bubble gum resembling chewing tobacco, pouches containing flavored substances packaged similar to snuff, shredded beef jerky in containers resembling snuff tins, plastic cigars, and puff cigarettes.

The term "off-campus, school-sponsored event" means any event sponsored by the school or School District that is not on school property, including but not limited to, sporting events, day camps, field trips, entertainment seminars, dances or theatrical productions.

The term "school property" means all facilities and property, including land, whether owned, rented, or leased by the District, and all vehicles owned, leased, rented, contracted for, or controlled by the District used for transported students, staff and visitors.

The term "smoking" means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette or pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. This specifically includes marijuana and hemp plant derived substances, whether or not legally sold in Wisconsin, including CBD products, Delta 8 THC, Delta 9 THC, or any other variation thereof. "Smoking" also includes carrying or using an activated electronic smoking device.

The term "tobacco product" means any product containing, made, or derived from tobacco or that contains nicotine, whether synthetic or natural, that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including but not limited to, cigarettes; electronic smoking devices; cigars; little cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; pouches, snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco.

The term "tobacco products retailer" means retailers whose primary business is to sell tobacco and/or tobacco-related products.

The term "tobacco industry" means manufacturers, distributors, or wholesalers of tobacco products, electronic smoking devices, or tobacco-related devices; this includes parent companies and subsidiaries.

The term "tobacco industry brand" means any corporate name, trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indication of product identification identical or similar to those used for any brand of tobacco product, company, or manufacturer of tobacco products.

Revised 10/8/18

Revised 4/22/19

Revised 9/28/20

Revised 10/11/21

Revised 10/11/22

T.C. 12/5/22

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111.321, Wis. Stats.
120.12(20), Wis. Stats.
20 U.S.C. 6081 et seq.
20 U.S.C. 7182



Book	Policy Manual
Section	Ready for Policy Committee
Title	DUE PROCESS RIGHTS
Code	po5611 rescind
Status	Policy Committee Review
Adopted	March 13, 2017

~~5611~~ **DUE PROCESS RIGHTS**

The Board of Education recognizes the importance of safeguarding a student's constitutional rights, particularly when subject to the District's disciplinary procedures.

To better ensure appropriate due process is provided a student, the Board establishes the following guidelines:

A. Students subject to suspension:

The suspended student, and if a minor, the parent of the suspended minor student shall be given prompt notice of the suspension and the reason for the suspension. The student or the student's parents may within five (5) school days following the beginning of the suspension, have a conference with the District Administrator. This conference will serve as the opportunity for the student to respond to the charges against him/her. If the Administrator finds that the student was suspended unfairly or unjustly or that the student suffered undue consequences as the result of suspension, the student's record shall be expunged.

B. Students subject to expulsion:

Prior to expelling a student, the Board must hold a hearing. A student and his/her parent must be given written notice of the intention to expel and the reasons therefor, at least five (5) days prior to the date of the hearing. The hearing is the opportunity for the student and his/her parent to appear with a representative or legal counsel before the Board to answer the charges. The Board will keep written minutes of the hearing. The hearing will be closed. The student and/or his/her parent may appeal the expulsion consistent with Chapter 120.13, Wis. Stats.

In addition, this statement of due process rights should be placed in all student handbooks in a manner that will facilitate understanding by students and their parents.

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Book	Policy Manual
Section	Ready for Policy Committee
Title	BUDGET IMPLEMENTATION
Code	po6231
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	February 1, 2021

6231 - **BUDGET IMPLEMENTATION**

The Board of Education places the responsibility of administering the budget, once adopted, with the District Administrator and Business Manager.

The District Administrator and Business Manager are authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the Board-approved budget, limitations stated in Board policies, and within legal authority expressed in State statutes.

Appropriate financial reports, and budget comparison reports shall be submitted monthly to the Board to keep members informed as to the status of the budget and overall financial condition of the District.

If, during the fiscal year, it appears to the District Administrator that actual revenues are less than estimated revenues, including the available equity upon which the appropriations from the fund were based, the District Administrator shall present to the Board recommended amendments to the budget that will prevent unplanned expenditures from exceeding revenues. Fund Balance reserves. S/He The District Administrator shall ensure that such make recommendations shall be in accordance with requirements of the law and provisions of negotiated agreements. Such budget amendments must be approved by a two-thirds (2/3's) affirmative vote of the entire membership of the Board.

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Legal 66.0607(7), 120.11(4) Wis. Stats.



Book	Policy Manual
Section	Ready for Policy Committee
Title	FUND BALANCE
Code	po6235
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	April 22, 2019

6235 - **FUND BALANCE**

The Board of Education places the responsibility of administering the budget, once adopted, with the District Administrator. The District Administrator shall monitor the Fund 10 fund balance and shall report the balance to the Board at the end of each budget year. ~~The Board recognizes the need to maintain an operating reserve in the general fund for the following purposes.~~ The Fund 10 fund balance shall be maintained at a level sufficient to:

- A. Hold adequate working capital to meet cash flow needs during the fiscal year
- B. Reduce the need for short term borrowing
- C. Serve as a safeguard for unanticipated expenses of the District
- D. Show fiscal responsibility to maintain a high credit rating which will help reduce future borrowing costs

~~The Board of Education places the responsibility of administering the budget, once adopted, with the District Administrator. The District Administrator shall monitor the Fund 10 fund balance and shall report the balance to the Board at the end of each budget year. Any under-budgeted account balances in a given fiscal year will be added to the District fund balance.~~

~~The District will maintain a general fund balance at a minimum of fifteen percent (15%) of operational expenses. If the District, as of June month-end of a given fiscal year, shows an operating fund balance below fifteen percent (15%) of the subsequent year budget, the Board will take proactive actions to raise the District fund balance to fifteen percent (15%).~~

The target Fund Balance range for maintaining the District's financial stability is fifteen percent (15 %) of the preceding year's Fund 10 expenditures.

Fund balances will be reported in the categories established by the Government Accounting Standards Board Statement 54 (GASB and in consultation with District auditors. The Board will impose constraints on any funds placed in the committed and assigned classifications through consultation with the District's auditor. The applicable categories for fund balance designations are:

- A. **Nonspendable Fund Balance** - amounts that cannot be spent because they are either (a) not in a spendable form (which includes items that are not expected to be converted to cash – e.g., inventories or prepaid amounts) or (b) legally or contractually required to be maintained intact (e.g., the corpus of an endowment fund).
- B. **Restricted Fund Balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- C. **Committed Fund Balance** - amounts constrained to ~~253~~ specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.

D. **Assigned Fund Balance** - amounts the Board *intends* to use for a specific purpose but are neither restricted nor committed; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.

E. **Unassigned Fund Balance** - amounts that are available for any purpose; these amounts are reported only in the general fund.

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Government Accounting Standards Board Statement 54



Book	Policy Manual
Section	Ready for Policy Committee
Title	PETTY CASH
Code	po6620
Status	Policy Committee Review
Adopted	March 13, 2017

6620 - **PETTY CASH**

The Board of Education recognizes the convenience afforded the day-by-day operation of the schools by the establishment of one (1) or more petty cash funds. The Board shall require the imposition of such District Administrator shall be responsible for the implementation and maintenance of such controls as will and procedures to prevent abuse of such petty cash funds.

~~Each custodian of a petty cash fund shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred. No petty cash fund may be used to circumvent the purchasing procedures required by law and the policies of this Board. A request for petty cash funds must be made in writing, be signed by the person making the request, and include such supporting documentation as may be appropriate. The petty cash box must be secured daily.~~

~~The custodian of each petty cash fund shall prepare a schedule of disbursements when the funds available in petty cash have declined to less than twenty-five percent (25%) of the full amount authorized and shall show the disbursements by line account numbers. The custodian shall submit the schedule to the District Administrator with a voucher requesting replenishment in like amount.~~

All petty cash funds will be closed out for audit at the end of the school year, and unused funds will be returned to the depository General Fund.

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Book	Policy Manual
Section	Ready for Policy Committee
Title	MAINTENANCE
Code	po7410
Status	Policy Committee Review
Adopted	March 13, 2017

7410 - MAINTENANCE

The Board of Education recognizes that the fixed capital assets of this District represent a significant investment of this community and their maintenance of those assets is of prime concern to the Board.

The Board directs the conduct of a continuous program of inspection, maintenance, and rehabilitation for the preservation of all school buildings and equipment, and District grounds. Wherever possible and feasible, maintenance shall be preventive.

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Book	Policy Manual
Section	Ready for Policy Committee
Title	SAFETY STANDARDS
Code	po7430
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	October 11, 2021

7430 - SAFETY STANDARDS

The Board of Education believes that the employees and students of this District, as well as visitors, are entitled to function in an environment as free from hazards as can reasonably be provided. In this regard and in accordance with law, the Board will provide reasonable and adequate protection to the lives, safety, and health of its employees, students, and visitors.

The District Administrator shall be responsible for the maintenance of standards in the facilities to prevent accidents and to minimize their consequences. The District Administrator/He shall designate an employee who shall conduct periodic audits of health and safety conditions within the facilities of the District in accordance with the Federal OSHA standards adopted by the State, and take appropriate action on any violations thereof discovered during such audits. Reports of violations and remediation actions shall be provided and report such actions to the District Administrator who shall keep the Board informed of significant issues.

In the event an inspection is made by a representative of the State and a violation is indicated on the inspection report, the District Administrator shall report the results thereof violation(s) and corrective action(s) to the Board no later than at the meeting following the receipt of the State report.

Revised 2/26/18
T.C. 10/11/21

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Legal 101.055, Wis. Stats.



Book	Policy Manual
Section	Ready for Policy Committee
Title	FACILITY SECURITY
Code	po7440
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	April 22, 2024

7440 - **FACILITY SECURITY**

Promoting the safety of students, staff, and others in the school buildings, as well as providing for the protection of the significant financial investment in the District's buildings is a critical function of the Board. Proper safety measures are to be implemented to protect those who use the buildings and to protect the buildings and equipment owned by the Board from theft and vandalism in order to maintain the optimum conditions for carrying out the educational program.

The District Administrator shall develop and supervise the District's School Safety Plan, in compliance with State and Federal laws, as described in Policy 8420 - School Safety.

~~Every effort shall be made to~~ Law enforcement shall be contacted and District officials shall fully cooperate with law enforcement's efforts to apprehend those who knowingly cause serious physical harm to students, staff, visitors, and Board property and to ~~require~~ request prosecution of those who bring harm to persons and/or property.

The Board will seek to repair the damage or seek the payment of a fee to cover such repairs.

The Board authorizes the District Administrator to conduct searches of non-student visitors or vehicles on school property when there is a reasonable suspicion of violation of the law or school rules, and the search is reasonable in scope related to the objectives of the search and not excessively intrusive.

The District Administrator is authorized to utilize metal detectors (e.g., walk-through detectors and hand-held wands), video surveillance/electronic monitoring equipment, and other security devices on school property in order to protect the health, welfare, and safety of students, staff, visitors and Board property.

Public Access to School Facilities

The Board expects that during regular school hours, only students and school staff need to be present in the school building. The Board also acknowledges that there will be times during the instructional day that members of the public, including parents/guardians, invited guests, or other individuals will for appropriate and legitimate reasons require entry into a school facility. In such cases, the following guidelines shall be followed:

- A. All exterior doors to every school building shall be locked during the instructional day, preventing entry into the building and all visitors to the school building during those times will be directed to designated entrance(s) into the building. Visitors must identify themselves and the purpose of their visit to the school through the intercom system.
- B. All persons, other than students and building staff, shall check in with the main office of the building and shall complete a visitor log.

Any visitor to the school may be refused entry or asked to leave the building at any time if the building administrator or event supervisor determines that the visitor's presence is disruptive or is likely to become disruptive to the educational

environment, including all school-sponsored events, or for other safety or security reasons. If a visitor refuses to leave upon request by the building administrator or event supervisor, the building administrator or event supervisor shall contact the school resource officer or local law enforcement as appropriate. No staff member should attempt to physically remove a visitor unless the visitor poses an imminent safety threat.

Failure to follow the requirements above when entering or remaining in school facilities may be subjected to a fine not exceeding \$1,000 in circumstances tending to provoke a disturbance of the peace, persons may be fined not more than \$10,000 or imprisoned not more than ninety (90) days.

Any school staff member that witnesses a visitor in the school building who is not wearing a visitor tag as required shall report the visitor's presence to the school office. In the event the school office does not have a record of such visitor properly checking in, the office staff shall immediately contact an Administrator or, if an Administrator is not available, the school resource officer, if applicable, or appropriate law enforcement.

Parents as Visitors

The Board encourages parental involvement in the education of students in the District. For this reason, it is important to facilitate the involvement of parents in school activities and the educational process while at the same time preserving the integrity of the educational environment for all students. As a balance, the Board adopts the following requirements for parents visiting the school during the instructional day:

- A. Parents should make arrangements with their child's teacher or with the building administrator in advance of visiting their child at school unless that is not possible.
- B. Parents, like any other visitor, must enter the building through only the approved visitor entrance and shall check in at the school office in the same fashion as a visitor.

Parents visiting District schools shall comply with Policy 9150 - School Visitors, and other relevant policies.

Parents ~~who~~ that do not follow these guidelines or whose presence is disruptive to the educational environment may be asked to leave the building by the Building Administrator. Any decision to permanently expel a parent may only be made by the District Administrator due to repeated failure to follow rules causing a disruption to the educational environment or for overt threats of harm or actual physical contact with any staff or student.

Court Imposed Restrictions

In any case in which an individual is the subject of a court order restricting the individual's presence at a school building, including any restrictions on the individual's physical proximity to an individual that is a student or staff member at the school facility, the Building Administrator shall inform staff of the situation and if any staff member sees the individual on school premises that staff member shall immediately contact law enforcement and the main office.

Sex Offenders on School Property

Any person ~~who~~ that is a registered sex offender under Wisconsin Law is required to notify the District Administrator of the specific date, time and place of the person's visit to any school facility and must notify the District Administrator of their status as a registered sex offender.

Parents of students enrolled in the District must notify the District Administrator of their status as a registered sex offender and that they have a child enrolled in the District. Notification must occur at the beginning of each school year or at the time the individual is required to register or whenever the child is first enrolled, whichever occurs first.

Notification requirements do not apply if the person will be on school grounds to vote in an election or to attend a non-school sponsored event occurring on the school grounds.

Revised 10/8/18

Revised 4/22/19

Revised 6/26/23

T.C. 9/25/23

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Legal 120.13(35), Wis. Stats.

175.32(2), (3), Wis. Stat. 263

301.475, Wis. Stat.

State v. Vang, 2018 AP 1730 (Ct. App. 2021), pet. rev. denied.



Book	Policy Manual
Section	Ready for Policy Committee
Title	SMART MONITORING EQUIPMENT
Code	po7440.02
Status	Policy Committee Review
Adopted	September 25, 2023

7440.02 - SMART SENSOR AND MONITORING EQUIPMENT TECHNOLOGY

In order to protect students and faculty, promote security and protect the health, welfare and safety of students, staff and visitors, the Board authorizes the use of smart sensor and electronic monitoring equipment on school property, and in school buildings and school buses. Smart sensor and monitoring technology uses devices that can sense, collect, and process a variety of environmental information. Information obtained through smart sensor devices may be used to identify intruders and persons breaking the law, Board policy, or the Student Code of Conduct (i.e., it may be used as evidence in disciplinary actions and criminal proceedings).

The monitoring of actions and behavior of individuals who come onto school property is a significant factor in maintaining order and discipline and protecting students, staff, visitors, and school and student property. Smart sensor monitoring systems serve to complement other means being employed in the District to promote and foster a safe and secure teaching and learning environment for students and staff. The Board recognizes that the use of a smart sensor monitoring system does not replace the need for the ongoing vigilance of the school staff assigned by the building principal to monitor and supervise the school building. Rather, the smart sensor monitoring system serves as an appropriate and useful tool with which to augment or support the in-person supervision provided by staff. The building principal is responsible for verifying that due diligence is observed in maintaining general campus safety and security.

The District Administrator is responsible for determining where to install and operate fixed-location smart sensor monitoring equipment in the District. The determination of where and when to use smart sensor equipment will be made in a nondiscriminatory manner. Smart sensor equipment may be placed in designated areas in school buildings (e.g., school hallways, restrooms, classrooms, locker rooms, entryways, the front office where students, employees, and visitors are permitted to freely come and go, gymnasiums, cafeterias, libraries).

Any person who takes action to block, move, or alter the location of a smart sensor shall be subject to disciplinary action.

Any information obtained from smart sensor monitoring systems may only be used to support the orderly operation of the ~~School~~-District's schools and facilities, and for law enforcement purposes, and not for any other purposes. As such, information obtained through the use of smart sensor equipment may be used as evidence in any disciplinary proceedings, administrative proceedings or criminal proceedings, subject to Board policy and ~~regulations~~ administrative guidelines.

Smart sensor technology is to be implemented in accordance with this policy and ~~the~~ any related guidelines. The Board will not accept or tolerate the improper use of smart sensor equipment and monitoring technology and will take appropriate action in any cases of wrongful use of ~~this policy~~ such technology.

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Book	Policy Manual
Section	Ready for Policy Committee
Title	STUDENT TECHNOLOGY ACCEPTABLE USE AND SAFETY
Code	po7540.03
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	February 1, 2021

7540.03 - **STUDENT TECHNOLOGY ACCEPTABLE USE AND SAFETY**

Technology has fundamentally altered the ways in which information is accessed, communicated, and transferred in society. As a result, educators are continually adapting their means and methods of instruction, and the way they approach student learning to incorporate the vast, diverse, and unique resources available through the Internet. The Board of Education provides technology resources (as defined in Bylaw 0100 - **Definitions**) to support the educational and professional needs of its students and staff. With respect to students, District Technology Resources afford them the opportunity to acquire the skills and knowledge to learn effectively and live productively in a digital world. The Board provides students with access to the Internet for limited educational purposes only and utilizes online educational services/apps to enhance the instruction delivered to its students. The District's computer network and Internet system do not serve as a public access service or a public forum, and the Board imposes reasonable restrictions on its use consistent with its limited educational purpose.

The Board regulates the use of District technology resources by principles consistent with applicable local, State, and Federal laws, the District's educational mission, and articulated expectations of student conduct as delineated in the Student Code of Conduct. This policy and its related administrative guidelines and the Student Code of Conduct govern students' use of District Technology Resources and students' personal communication devices when they are connected to the District computer network, Internet connection, and/or online educational services/apps, or when used while the student is on Board-owned property or at a Board-sponsored activity (see Policy 5136 - **Personal Communication Devices**).

Users are required to refrain from actions that are illegal (such as libel, slander, vandalism, harassment, theft, plagiarism, inappropriate access, and the like) or unkind (such as personal attacks, invasion of privacy, injurious comment, and the like). Because its Technology Resources are not unlimited, the Board has also instituted restrictions aimed at preserving these resources, such as placing limits on use of bandwidth, storage space, and printers.

Users have no right or expectation to privacy when using District Technology Resources (including, but not limited to, privacy in the content of their personal files, e-mails, and records of their online activity when using the District's computer network and/or Internet connection).

First, the Board may not be able to technologically limit access to services through its technology resources to only those that have been authorized for the purpose of instruction, study and research related to the curriculum. Unlike in the past when educators and community members had the opportunity to review and screen materials to assess their appropriateness for supporting and enriching the curriculum according to adopted guidelines and reasonable selection criteria (taking into account the varied instructional needs, learning styles, abilities, and developmental levels of the students who would be exposed to them), access to the Internet, because it serves as a gateway to any publicly available file server in the world, opens classrooms and students to electronic information resources that may not have been screened by educators for use by students of various ages.

Pursuant to Federal law, the Board has implemented technology protection measures, that protect against (e.g., filter or block) access to visual displays/depictions/materials that are ~~268~~ obscene, constitute child pornography, and/or are harmful to minors, as defined by the Children's Internet Protection Act. At the discretion of the Board or the District Administrator, the

technology protection measures may be configured to protect against access to other material considered inappropriate for students to access. The technology protection measures may not be disabled at any time that students may be using the District technology resources if such disabling will cease to protect against access to materials that are prohibited under the Children's Internet Protection Act. Any student who attempts to disable the technology protection measures will be subject to discipline.

The Board utilizes software and/or hardware to monitor online activity of students and to block/filter access to child pornography and other material that is obscene, objectionable, inappropriate and/or harmful to minors. "Harmful to minors" is a term defined by the Communications Act of 1934 (47 U.S.C. 254(h)(7)) as any picture, image, graphic image file, or other visual depiction that:

- A. taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
- B. depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals;
- C. taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

At the discretion of the Board or the District Administrator, the technology protection measure may be configured to protect against access to other material considered inappropriate for students to access. The technology protection measure may not be disabled at any time that students may be using the District technology resources, if such disabling will cease to protect against access to materials that are prohibited under the Children's Internet Protection Act. Any student who attempts to disable the technology protection measures will be subject to discipline.

The District Administrator or Technology Director may temporarily or permanently unblock access to websites or online educational services/apps containing appropriate material if access to such sites has been inappropriately blocked by the technology protection measure. The determination of whether material is appropriate or inappropriate shall be based on the content of the material and the intended use of the material, not on the protection actions of the technology protection measure.

The District Administrator or Technology Director may disable the technology protection measure to enable access for bona fide research or other lawful purposes.

Parents are advised that a determined user may be able to gain access to services and/or resources on the Internet that the Board has not authorized for educational purposes. In fact, it is impossible to guarantee students will not gain access through the Internet to information and communications that they and/or their parents may find inappropriate, offensive, objectionable or controversial. Parents of minors are responsible for setting and conveying the standards that their children should follow when using the Internet.

Pursuant to Federal law, students shall receive education about the following:

- A. safety and security while using e-mail, chat rooms, social media, and other forms of direct electronic communications;
- B. the dangers inherent with the online disclosure of personally identifiable information;
- C. the consequences of unauthorized access (e.g., "hacking", "harvesting", digital piracy", "data mining", etc.), cyberbullying, and other unlawful or inappropriate activities by students online;
- D. unauthorized disclosure, use, and dissemination of personally identifiable information regarding minors.

Staff members shall provide instruction for their students regarding the appropriate use of technology and online safety and security as specified above. Furthermore, staff members will monitor the online activities of students while at school.

Monitoring may include, but is not necessarily limited to, visual observations of online activities during class sessions; or use of specific monitoring tools to review browser history and network, server, and computer logs.

Building Principals are responsible for providing training so that Internet users under their supervision are knowledgeable about this policy and its accompanying guidelines. The Board expects that staff members will provide guidance and instruction to students in the appropriate use of the District technology resources. Such training shall include, but not be limited to, education concerning appropriate online behavior, including interacting with other individuals on social media including in chat rooms, and cyberbullying awareness and response. All users of District technology resources (and their parents if they are minors) are required to acknowledge during the annual student registration process to abide by the terms and conditions of this policy.

Off premises use of E-Rate supported technology must be primarily for an educational purpose that is integral, immediate, and proximate to the education of students.

Students will be assigned a school email account that they are required to utilize for all school-related electronic communications, including those to staff members and individuals and/or organizations outside the District with whom they are communicating for school-related projects and assignments. Further, as directed and authorized by their teachers, they shall use their school-assigned email account when signing-up/registering for access to various online educational services, including mobile applications/apps that will be utilized by the student for educational purposes.

Students are responsible for good behavior when using District technology resources - i.e., behavior comparable to that expected of students when they are in classrooms, school hallways, and other school premises and school-sponsored events. Communications on the Internet are often public in nature. General school rules for behavior and communication apply. The Board does not approve any use of its technology resources that is not authorized by or conducted strictly in compliance with this policy and its accompanying guidelines.

Users who disregard this policy and its accompanying guidelines may have their use privileges suspended or revoked, and disciplinary action taken against them. Users are personally responsible and liable, both civilly and criminally, for uses or District technology resources that are not authorized by this Board policy and its accompanying guidelines.

The Board designates the District Administrator and Technology Director as the administrators responsible for initiating, implementing, and enforcing this policy and its accompanying guidelines as they apply to students' use of District technology resources.

Revised 11/13/17

Revised 6/22/20

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Legal

H.R. 4577, P.L. 106-554, Children's Internet Protection Act of 2000

47 U.S.C. 254(h), (1), Communications Act of 1934, as amended

20 U.S.C. 6801 et seq., Part F, Elementary and Secondary Education Act of 1965, as amended

18 U.S.C. 2256

18 U.S.C. 1460

18 U.S.C. 2246

47 C.F.R. 54.500

47 C.F.R. 54.501

47 C.F.R. 54.502

47 C.F.R. 54.503

47 C.F.R. 54.504

47 C.F.R. 54.505

47 C.F.R. 54.506

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47 C.F.R. 54.520

47 C.F.R. 54.522

47 C.F.R. 54.523



Book	Policy Manual
Section	Ready for Policy Committee
Title	STAFF TECHNOLOGY ACCEPTABLE USE AND SAFETY
Code	po7540.04
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	September 25, 2023

7540.04 - **STAFF TECHNOLOGY ACCEPTABLE USE AND SAFETY**

Technology has fundamentally altered the ways in which information is accessed, communicated, and transferred in society. As a result, educators are continually adapting their means and methods of instruction, and the way they approach student learning to incorporate the vast, diverse, and unique resources available through the Internet. The Board of Education provides Technology and Information Resources (as defined by Bylaw 0100- Definitions) to support the educational and professional needs of its staff and students. The Board provides staff with access to the Internet for limited educational purposes only and utilizes online educational services/apps to enhance the instruction delivered to its students and to facilitate the staff's work. The District's computer network and Internet system do not serve as a public access service or a public forum, and the Board imposes reasonable restrictions on its use consistent with its limited educational purpose.

The Board regulates the use of District Technology and Information Resources by principles consistent with applicable local, State, and Federal laws, and the District's educational mission. This policy and Policy 7544- Use of Social Media, and any applicable employment contracts govern the staffs' use of the District's computers, laptops, tablets, personal communication devices (as defined by Policy 7540.02- Web Content, Apps, and Services).

Users are required to refrain from actions that are illegal (such as libel, slander, vandalism, harassment, theft, plagiarism, inappropriate access, and the like) or unkind (such as personal attacks, invasion of privacy, injurious comment, and the like). Because its Technology Resources are not unlimited, the Board has also instituted restrictions aimed at preserving these resources, such as placing limits on the use of bandwidth, storage space, and printers.

Users have no right or expectation to privacy when using District Technology and Information Resources (including, but not limited to, privacy in the content of their personal files, e-mails, and records of their online activity when using the District's computer network and/or Internet connection).

Staff members are expected to utilize District technology and information resources to promote educational excellence in our schools by providing students with the opportunity to develop the resource sharing, innovation, and communication skills and tools that are essential to both life and work. The Board encourages the faculty to develop the appropriate skills necessary to effectively access, analyze, evaluate, and utilize these resources to enrich educational activities. The instructional use of the Internet and online educational services will be guided by Board Policy 2521 - Selection of Instructional Materials and Equipment.

The Internet is a global information and communication network that provides a valuable education and information resources to our students. The Internet connects computers and users in the District with computers and users worldwide. Through the Internet, students and staff can access relevant information that will enhance their learning and the education process. Further, District technology and resources provide students and staff with the opportunity to communicate with other people from throughout the world. Access to such a vast quantity of information and resources brings with it, however, certain unique challenges.

The Board may not be able to technologically limit access to services through its technology resources to only those that

have been authorized for the purpose of instruction, study and research related to the curriculum. Unlike in the past when educators and community members had the opportunity to review and screen materials to assess their appropriateness for supporting and enriching the curriculum according to adopted guidelines and reasonable selection criteria (taking into account the varied instructional needs, learning styles, abilities, and developmental levels of the students who would be exposed to them), access to the Internet, because it serves as a gateway to any publicly available file server in the world, opens classrooms and students to electronic information resources that may not have been screened by educators for use by students of various ages.

Pursuant to Federal law, the Board has implemented technology protection measures, that protect against (e.g., filter or block) access to visual displays/depictions/materials that are obscene, constitute child pornography, and/or are harmful to minors, as defined by the Children's Internet Protection Act. At the discretion of the Board or District Administrator, the technology protection measures may also be configured to protect against access to other material considered inappropriate for students to access. The Board also utilizes software and/or hardware to monitor online activity of staff members to restrict access to child pornography and other material that is obscene, objectionable, inappropriate and/or harmful to minors. The technology protection measures may not be disabled at any time that students may be using the District's technology resources if such disabling will cease to protect against access to materials that are prohibited under the Children's Internet Protection Act. Any staff member who attempts to disable the technology protection measures without express written consent of an appropriate administrator will be subject to disciplinary action, up to and including termination.

The District Administrator or Technology Director may temporarily or permanently unblock access to websites or online educational services/apps containing appropriate material if access to such sites has been inappropriately blocked by the technology protection measures. The determination of whether the material is appropriate or inappropriate shall be based on the content of the material and the intended use of the material, not on the protection actions of the technology protection measures. The District Administrator or Technology Director may disable the technology protection measure to enable access for bona fide research or other lawful purposes for staff or students aged seventeen (17) or older.

Staff members will participate in professional development programs in accordance with the provisions of this policy. Training shall include:

- A. the safety and security of students while using e-mail, chat rooms, social networking sites and other forms of direct electronic communications;
- B. the inherent danger of students disclosing personally identifiable information online;
- C. the consequences of unauthorized access (e.g., "hacking", "harvesting", "digital piracy", "data mining", etc.), cyberbullying and other unlawful or inappropriate activities by students or staff online; and
- D. unauthorized disclosure, use, and dissemination of personally identifiable information regarding minors.

Furthermore, staff members shall provide instruction for their students regarding the appropriate technology use and online safety and security as specified above, and staff members will monitor students' online activities while at school.

Monitoring may include, but is not necessarily limited to, visual observations of online activities during class sessions; or use of specific monitoring tools to review browser history and network, server, and computer logs.

The disclosure of personally identifiable information about students online is prohibited.

Building Principals are responsible for providing training so that staff users of District technology resources under the Principal's supervision are knowledgeable about this policy and its accompanying guidelines. The Board expects that staff members will provide guidance and instruction to students in the appropriate use of the District technology resources. Such training shall include, but not be limited to, education concerning appropriate online behavior, including interacting with other individuals on social media, including in chat rooms and cyberbullying awareness and response. All users of District technology resources are required to acknowledge through the employee management system to abide by the terms and conditions of this policy. Pursuant to Policy 7540.06 - District-Issued Staff E-Mail Account, staff and Board members using the District's e-mail system shall acknowledge their review of, and intent to comply with, the District's policy on acceptable use of District-issued email accounts.

Off premises use of E-Rate supported technology must be primarily for an educational purpose that is integral, immediate, and proximate to the education of students.

Staff will be assigned a school email address that they are required to utilize for all school-related electronic communications, including those to students, parents and other constituents, fellow and other staff members, and vendors or individuals seeking to do business with the District.

With prior approval from the District Administrator or Technology Director, staff may direct students who have been issued school-assigned email accounts to use those accounts when signing-up/registering for access to various online educational services, including mobile applications/apps that will be utilized by the students for educational purposes under the teacher's supervision.

Staff members are responsible for good behavior when using District technology and information resources - i.e. behavior comparable to that expected when they are in classrooms, school hallways, and other school premises and school-sponsored events. Communications on the Internet are often public in nature.

Staff members' use of District technology resources to access or use social media is to be consistent with Policy 7544.

An employee's personal or private use of social media may have unintended consequences. While the Board respects its employees' First Amendment rights, those rights do not include permission to post inflammatory comments that could compromise the District's mission, undermine staff relationships, or cause a substantial disruption to the school environment. This warning includes staff members' online conduct that occurs off school property including from the employee's personal computer. Postings to social media should be done in a manner sensitive to the staff member's professional responsibilities.

General school rules for behavior and communication apply.

Users who disregard this policy and its accompanying guidelines may have their use privileges suspended or revoked, and disciplinary action taken against them. Users are personally responsible and liable, both civilly and criminally, for uses of District technology and information resources that are not authorized by this policy and its accompanying guidelines.

The Board designates the District Administrator and Technology Director as the administrators responsible for initiating, implementing, and enforcing this policy and its accompanying guidelines as they apply to staff members' use of the District technology and information resources.

In addition, Federal and State confidentiality laws forbid schools and their employees from using or disclosing student education records without parental consent. See Policy 8330- Student Records. Education records include a wide variety of information; posting personally identifiable information about students is not permitted. Staff members who violate State and Federal confidentiality laws or privacy laws related to the disclosure of confidential employee information may be disciplined.

Staff members retain rights of communication for collective bargaining purposes and union organizational activities.

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Revised 6/22/20

Revised 2/1/21

T.C. 9/25/23

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Legal

H.R. 4577, P.L. 106-554, Children's Internet Protection Act of 2000

47 U.S.C. 254(h), (1), Communications Act of 1934, as amended

20 U.S.C. 6801 et seq., Part F, Elementary and Secondary Education Act of 1965, as amended (2003)

18 U.S.C. 2256

18 U.S.C. 1460

18 U.S.C. 2246

20 U.S.C. 6777

20 U.S.C. 9134 (2003)

47 C.F.R. 54.500

47 C.F.R. 54.501

47 C.F.R. 54.502

47 C.F.R. 54.503

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47 C.F.R. 54.522

47 C.F.R. 54.523



Book	Policy Manual
Section	Ready for Policy Committee
Title	DISTRICT-ISSUED STUDENT E-MAIL ACCOUNT
Code	po7540.07
Status	Policy Committee Review
Adopted	November 13, 2017
Last Revised	April 11, 2022

7540.07 - **DISTRICT-ISSUED STUDENT E-MAIL ACCOUNT**

Students assigned a school email account are required to utilize it for all school-related electronic communications, including those to staff members and individuals and/or organizations outside the District with whom they are communicating for school-related projects and assignments. Further, as directed and authorized by their teachers, they shall use their school-assigned email account when signing up/registering for access to various online educational services, including mobile applications/apps that will be utilized by the student for educational purposes.

This policy and any corresponding guidelines serve to establish a framework for students' proper use of e-mail as an educational tool.

Personal e-mail accounts on providers other than the District's e-mail system may be blocked at any time if concerns for network security, SPAM, or virus protection arise. Students are expected to exercise reasonable judgment and prudence and take appropriate precautions to prevent viruses from entering the District's network when opening or forwarding any e-mails or attachments to e-mails that originate from unknown sources.

Students shall not send or forward mass e-mails, even if educationally related, without the prior approval of a staff member.

Students may join listservs or other e-mail services (e.g. RSS feeds) that pertain to academic work, provided the emails received from the listservs or other e-mail services do not exceed the students' individual e-mail storage allotment. If a student is unsure whether they have adequate storage or should subscribe to a listserv or RSS feed, the student should discuss the issue with a classroom teacher, the building principal, or the District's IT staff. The Technology Director is authorized to block e-mail from listservs or e-mail services if the e-mails received by the student becomes excessive.

~~Students are encouraged to keep their inbox and folders organized by regularly reviewing e-mail messages and purging e-mails once they are read and no longer needed for school.~~

Unauthorized E-mail

The Board does not authorize the use of its Technology Resources, including its computer network ("network"), to accept, transmit, or distribute unsolicited bulk e-mail sent through the Internet to network e-mail accounts. In addition, Internet e-mail sent, or caused to be sent, to or through the network that makes use of or contains invalid or forged headers, invalid or non-existent domain names, or other means of deceptive addressing will be deemed to be counterfeit. Any attempt to send or cause such counterfeit e-mail to be sent to or through the network is unauthorized. Similarly, e-mail that is relayed from any third party's e-mail servers without the permission of that third party, or which employs similar techniques to hide or obscure the source of the e-mail, is also an unauthorized use of the network. The Board does not authorize the harvesting or collection of network e-mail addresses for the purposes of sending unsolicited e-mail. The Board reserves the right to take all legal and technical steps available to prevent unsolicited bulk e-mail or other unauthorized e-mail from

entering, utilizing, or remaining within the network. Nothing in this policy is intended to grant any right to transmit or send e-mail to, or through, the network. The Board's failure to enforce this policy in every instance in which it might have application does not amount to a waiver of its rights.

Unauthorized use of the network in connection with the transmission of unsolicited bulk e-mail, including the transmission of counterfeit e-mail, may result in civil and criminal penalties against the sender and/or possible disciplinary action.

Authorized Use and Training

Pursuant to Policy 7540.03 **- Student Technology Acceptable Use and Safety**, students using the District's e-mail system shall acknowledge their review of, and intent to comply with, the District's policy on acceptable use and safety.

Furthermore, students using the District's e-mail system shall satisfactorily complete training, regarding the proper use of e-mail.

T.C. 4/11/22

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Book	Policy Manual
Section	Ready for Policy Committee
Title	VOLUNTEERS
Code	po8120
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	April 22, 2024

8120 - **VOLUNTEERS**

The Board recognizes that certain programs and activities can be enhanced through the use of volunteers who have particular knowledge or skills that will be helpful to members of the staff responsible for the conduct of those programs and activities.

The Principal shall be responsible for recruiting and approving community volunteers, reviewing their capabilities, and making appropriate placements. The District Administrator shall not be obligated to make use of volunteers whose abilities are not in accord with District needs.

Board members and any other individuals who volunteer to work in the schools must submit to a criminal history records and background check before being allowed to participate in any activity or program.

~~Any individual who volunteers to work in the schools or on any school-sponsored activity shall submit to a criminal history records check, prior to being allowed to participate in any activity or program.~~

A Board member may serve as a volunteer coach or supervisor of an extra-curricular activity if the provisions of 120.20 Wis. Stats., and this policy are satisfied. (See also Bylaw 0144.3 - Conflict of Interest)

A Board member may serve as a volunteer bus driver for the District if the provisions of 120.20, Wis. Stats., and the policy are satisfied. (See also Bylaw 0144.3 - Conflict of Interest)

Each volunteer:

- A. shall agree to abide by all Board policies and District guidelines while on duty as a volunteer;
- B. will be covered under the District's liability policy but the District cannot provide any type of health insurance to cover illness or accident incurred while serving as a volunteer, nor is the person eligible for workers' compensation;
- C. in accepting the role of a volunteer, agrees to verification that a satisfactory background check may be conducted through appropriate State agencies or other applicable means.

T.C. 4/11/22

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Legal 120.20, Wis. Stats.



Book	Policy Manual
Section	Ready for Policy Committee
Title	New Policy - Vol. 34, No. 1, Dec. 2024 - CONSULTANTS
Code	po8125
Status	Policy Committee Review

New Policy - Vol. 34, No. 1

8125 - CONSULTANTS

The Board authorizes the District Administrator to hire consultants for special purpose, time-limited services. Such services typically provide supplemental resources for special or ongoing planning, in-service, administrative, facility, or instructional needs of the District. Money for consultant services may be designated in the District's annual budget. District staff who possess needed skills may be hired in a consulting capacity outside their regular assignments at the discretion of the District Administrator, provided that compensation is provided consistent with wage and hour requirements. Consultants who interact with students shall be subject to the same criminal history records and background checks as volunteers (see Policy 8120 - Volunteers).

Approval of consulting contracts shall be consistent with any applicable requirements of Board Policy 6320 - Purchasing.

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Legal	120.20, Wis. Stats.
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Book	Policy Manual
Section	Ready for Policy Committee
Title	INFORMATION SECURITY
Code	po8305
Status	Policy Committee Review
Adopted	November 13, 2017
Last Revised	June 6, 2023

8305 - **INFORMATION SECURITY**

The District collects, classifies, and retains data/information from and about students, staff, vendors/contractors, and other individuals, about programs and initiatives undertaken by the school system, and about and related to the business of the District. This information may be in hard copy or digital format, and may be stored in the District or offsite with a third party provider.

Data/information collected by the District shall be classified as Confidential, Controlled, or Published. Data/information will be considered Controlled until identified otherwise.

Protecting District *Information Resources* (as defined in Bylaw 0100 - Definitions) is of paramount importance. Information security requires everyone's active participation to keep the District's data/information secure. This includes Board members, staff members/employees, students, parents, contractors/vendors, and visitors who use District *Technology Resources* (as defined in Bylaw 0100 - Definitions) and *Information Resources*.

Individuals who are granted access to data/information collected and retained by the District must follow established procedures so that the information is protected and preserved. Board members, administrators, and all District staff members, as well as contractors, vendors, and their employees, granted access to data/ information retained by the District are required to certify annually that they shall comply with the established information security protocols pertaining to District data/information. Further, all individuals granted access to Confidential Data/Information retained by the District must certify annually that they will comply with the information security protocols pertaining to Confidential Data/ Information.

All Board members, staff members/employees, students, contractors/vendors, and visitors who have access to Board-owned or managed data/information must maintain the security of that data/information and the District *Technology Resources* on which it is stored.

If an individual has any questions concerning whether this **Policy** and/or its related administrative guidelines apply to **him/her/the individual** or how **they** apply to **him/her/the individual**, **then** the individual should contact the District's Technology Director or Information Technology Department/ Office.

The Superintendent shall set forth internal controls necessary to provide for the collection, classification, retention, access, and security of District Data/Information.

Further, the Superintendent is authorized to develop procedures that would be implemented in the event of an unauthorized release or breach of data/information. These procedures shall comply with the District's legal requirements if such a breach of personally- identifiable information occurs.

The Superintendent shall require the participation of staff members in appropriate training related to the internal controls

pertaining to the data/information that they collect, to which they have access, and for which they would be responsible for the security protocols.

Third-party contractors/vendors who require access to Confidential Data/ Information collected and retained by the District will be informed of relevant Board policies that govern access to and use of *Information Resources*, including the duty to safeguard the confidentiality of such data/information.

Failure to adhere to this **Policy** and its related administrative guidelines may put data/information collected and retained by the District at risk. Employees who violate this policy and/or the administrative guidelines promulgated consistent with this policy may have disciplinary consequences imposed, up to and including termination of employment, and/or referral to law enforcement. Students who violate this **Policy** and/or **administrative** guidelines will be subject to disciplinary action, up to and including expulsion, and/or referral to law enforcement. Contractors/vendors who violate this **Policy** and/or **administrative** guidelines may face termination of their business relationships with and/or legal action by the District. Parents and visitors who violate this **Policy** and/or **administrative** guidelines may be denied access to the District's Technology Resources.

The Superintendent shall conduct a periodic assessment of risk related to the access to and security of the data/information collected and retained by the District, as well as the viability of the continuity of organizational operations plan developed pursuant to Policy 8300 - Continuity of Organizational Operations Plan. **Public discussion of any component of an Information Systems assessment or audit will not be held if, at the District Administrator's discretion, doing so would jeopardize cybersecurity, or the confidentiality, integrity, or availability of employee or student information, or any other security related considerations requires confidentiality.**

T.C. 6/6/23

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Book	Policy Manual
Section	Ready for Policy Committee
Title	STUDENT MENTAL HEALTH SERVICES
Code	po8395
Status	Policy Committee Review
Adopted	September 28, 2020

8395 - STUDENT MENTAL AND PHYSICAL HEALTH SERVICES

The Board understands the importance of both physical and mental health in supporting all students to reach their fullest educational and personal potential. Providing access to physical and mental health services to students in the school allows those students that need such services to access them without disrupting their educational pursuits and to provide access to the greatest number of students possible.

The District will assist in facilitating students' access to physical and mental health services ("Services"), when appropriate through the Student Services Department and school nurses. These Services may be provided and in conjunction with licensed agencies authorized to provide Services at the schools. These Services are intended to provide support to a student in a way that minimizes intrusion into the student's day and are not intended to replace services and which supplements those Services provided by a teacher, paraprofessional, school nurse and other health professionals, or any other staff member. Further, unless otherwise determined by an IEP team, Services are not to be considered a related service necessary for the provision of a free appropriate public education under the Individuals with Disabilities Education Act. The provision of Services by outside agencies in the school setting will be governed by agreement between the District and the licensed agency and will be subject to the provisions therein as well as the procedures set forth below.

School District Mental Health Professionals

The Student Services Department is available to assist students with mental health concerns, including providing Services within the scope of the staff members professional abilities and/or licensure.

Student Services shall maintain information regarding community-based and other types of mental health resources available for students who require more intensive Services or who suffer from more acute or chronic conditions. School staff shall coordinate with and collaborate with outside providers to provide continuity of services in and out of school. All Services provided by and/or coordinated by Student Services shall be available to students who participate only on a voluntary basis.

Any staff member who, in the course of providing mental health services to a student shall report any circumstances giving rise to suspicion that the student has been or is the victim of abuse or neglect (See Policy 8462 – Child Abuse and Neglect) or hears of a threat of violence that the staff member believes in good faith presents imminent danger (See Policy 8462.01 – Threats of Violence).

School District Physical Health Professionals

The School Nurse is available to assist students with health concerns, including providing Services within the scope of the staff members professional abilities and/or licensure.

The School Nurse shall maintain information regarding community-based and other types of health resources available for

students who require more intensive Services or who suffer from more acute or chronic conditions. School staff shall coordinate with and collaborate with outside providers to support continuity of services in and out of school. All Services provided by and/or coordinated by the District shall be available to students who participate only on a voluntary basis.

Coordination of On-Site Services (Face-to-Face and/or Virtual)

Where appropriate, Student Services and school health professionals may, in consultation with the student's building administration, provide access for on-site delivery of Services by independent, appropriately licensed and authorized, professionals subject to the following requirements:

- A. All individuals providing Services must be working under an agreement between the District and a licensed agency and approved by the District Administrator prior to commencing services. The Agreement shall specify the term of the Agreement, the amount of time intended to be spent on site, and all financial arrangements
- B. All individuals providing Services must have on file with the District the following prior to providing Services: (a) appropriate licensure and other required professional credentials; (b) evidence of appropriate insurance coverage; (c) completed and satisfactory criminal background check results and required State health information.
- C. To be eligible to receive Services at school, students must have a signed Waiver and Indemnification Agreement and Consent for Release of Information on file with the District specifying the organization's plan for frequency of Services, schedule for Services at school, and specifying any financial arrangements involved between the provider, the student, and/or the student's parents. This agreement will also stipulate the District's responsibility to provide a Free and Appropriate Public Education (FAPE) for students with Individualized Education Plans (IEPs) so that Services are consistent with the District's requirements.
- D. Services provided during class time must be approved by the teacher or building principal in consultation with the teacher. No such Services shall be provided in class unless expressly approved by the teacher and building principal and only in such a fashion that no other student's privacy rights, record information, or educational interests are adversely impacted.
- E. The provider must make it clear, in writing on file with the District, that the provider is not directly affiliated with the District, that the student is receiving Services from the particular agency, or organization such that the District's only involvement is coordinating the schedule and providing a suitable location for students to receive Services. The provider and/or agency is not delivering educational services or providing any service on behalf of or with the approval of or sanctioned by the District.
- F. The District may refuse access to school facilities to any individual or agency for violating any expectations. No District officials shall advocate for students to receive Services from any specific provider or agency, but may provide referrals, or information concerning resources available to students.
- G. All providers are expected to adhere to Board policies while on school grounds and providing Services to students

Complementary Services

The Services described in this policy and provided for through agreements entered into pursuant to this policy do not replace or eliminate other physical or mental health and related services provided through IEP development, 504 plans, general school counseling services, and other student services available through District and partner resources. This policy is to be administered consistent with Policy 5330 - Administration of Medication/Emergency Care, Policy 5310.01 - Emergency Nursing Services, as well as other Board policies concerning student health.

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Book	Policy Manual
Section	Ready for Policy Committee
Title	FREE AND REDUCED-PRICE MEALS
Code	po8531
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	November 18, 2024

8531 - **FREE AND REDUCED-PRICE MEALS**

The Board of Education recognizes the importance of good nutrition to each student's educational performance. The Board shall provide eligible children with breakfast and lunch at a reduced rate or at no charge to the student, as well as free milk for qualifying students, **if the District participates in the Wisconsin School Day Milk Program.**

Children, eligible for free or reduced-price meals, shall be determined by the criteria established by the Child Nutrition Program. These criteria are issued annually by the Federal government through the Wisconsin Department of Public Instruction's (DPI) administration of the School Nutrition Programs.

The Board designates the District Administrator to determine in accordance with Board standards, the eligibility of students for free and/or reduced-price meals.

The schools shall at least once annually close to the beginning of the school year notify all families of the availability, eligibility requirements, and/or application procedure for free and reduced-price meals by distributing an application to the family of each student enrolled in the school. The notice shall contain all information required by State and Federal regulation.

Any student identified as homeless, a foster child, a runaway, a migrant, or who is enrolled in Head Start shall be considered eligible for free meals and free milk.

Students receiving free or reduced meals or milk shall not be subjected to any of the following actions related to their receipt of meal service:

- A. the District shall not publish or otherwise publicize names of children receiving free or reduced meals or milk;
- B. the District's meal service will not use special tokens or tickets that identify students as receiving free or reduced meals or milk;
- C. no student shall be required to work or perform any service in order to receive food service;
- D. students receiving free or reduced price meal service shall not be required to use a separate line or separate eating area, nor shall they be required to receive meals at a different time based on eligibility for the free or reduce program;
- E. all students shall have the same choices for meals and milk regardless of whether the student is paying full price or receiving free or reduced meal service benefits.

The District Administrator shall regularly evaluate the free and reduced lunch program to determine whether the District or school may qualify for special assistance certification or Community Eligibility Provision (CEP) to reduce the paperwork

burden on families qualifying for free and reduced meals. Any schools identified as CEP eligible shall be notified.

If the District has received approval to extend free meals to all students in one (1) or more of the District's schools through the Community Eligibility Provision (CEP), such participation in CEP means that all students attending those qualifying schools receive free meal service on an equal basis, and that no individual household applications may be collected, except as frequently as required by law to continue CEP eligibility. If any school is found in any fourth year of CEP to have a free or reduced lunch eligible student percentage less than twenty-five percent (25%) but more than fifteen percent (15%), the Food Service Director shall notify DPI and request an additional year of CEP eligibility prior to recertification.

Unless exempted by DPI, annually prior to a date established by the Department of Agriculture and/or the DPI, the Food Service Director shall notify DPI of any school in the District that has twenty-five percent (25%) free and reduced lunch eligible or that has less than twenty-five percent (25%) but more than fifteen percent (15%) identified student percentage.

Nondiscrimination Statement

The following statement applies to all programs administered by the District that are funded in whole or in part by the U.S. Department of Agriculture (USDA):

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity. The District's nondiscrimination statement below is complementary to the District's nondiscrimination policies, including Policy 2260 - Nondiscrimination and Access to Equal Opportunity and Policy 1422/Policy 3122/Policy 4122 - Nondiscrimination and Equal Employment Opportunity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. Mail:
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. Fax:
(833) 256-1665 or (202) 690-7442; or
3. E-mail:
program.intake@usda.gov.

This institution is an equal opportunity provider.

Revised 6/26/17
Revised 2/1/21
T.C. 6/6/23
Revised 9/25/23

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Legal 115.34-115.345, 120.10(16), 120.13(10), Wis. Stats.
42 U.S.C. 1771 et seq.
7 C.F.R. Part 245



Book	Policy Manual
Section	Ready for Policy Committee
Title	TRANSPORTATION
Code	po8600
Status	Policy Committee Review
Adopted	March 13, 2017
Last Revised	November 18, 2024

8600 - **TRANSPORTATION**

It is the policy of the Board of Education to provide transportation for those students, of any age, whose distance from their school makes this service necessary within the limitations established by State law and the regulations of the Department of Public Instruction or other appropriate agency.

School buses and student-transportation vehicles shall be purchased, housed, and maintained by the District or the District shall contract for transportation services in accordance with Policy 8680 - **Transportation Bus Service Contract** for the transportation of resident students between their home areas and the schools of the District to which they are assigned. In accordance with State law, the District shall not transport students by alternative transportation methods of vehicles carrying more than nine (9) passengers and the operator. This prohibition does not apply to school buses operated in compliance with the Wisconsin Department of Transportation's regulations.

All school buses and student-transportation vehicles, whether purchased, leased, or contracted for as provided in Policy 8680 - **Transportation Bus Service Contract** shall comply with specifications defined in State and Federal law. Each operator of a school vehicle used to transport students of the District shall be licensed for the purpose for which the vehicle is being used and shall operate the vehicles in accordance with Federal and State laws.

Transportation for private school students, eligible for transportation under State law, shall be provided on the same basis as for District students.

For the purposes of this policy, the term "student with a disability" refers to a student who qualifies for special education under the Individuals with Disabilities Education Act (IDEA). In addition to transportation provided routinely to all students, some students with disabilities require transportation (often called "specialized transportation") as a related service as part of their individualized education program (IEP). Students with disabilities are entitled to transportation as a related service only if the IEP team has determined that transportation is necessary for the student to benefit from special education. Outside of IEP team determinations about specialized transportation, State and local officials set most transportation policies and procedures.

Transportation must be viewed as a way to include students with disabilities with their nondisabled peers. In general, transportation for students with disabilities should occur in the same manner as for their peers. This may be especially important for students with disabilities who have limited opportunities during the school day to interact with their nondisabled peers. Safety issues must also be taken into consideration when determining appropriate transportation arrangements.

Transportation of eligible students with exceptional educational needs or attending a technical education program shall be arranged through the use of District-owned vehicles, through cooperation with other districts, through commercial carriers, and/or by other means in the most efficient and economical manner.

February 18, 2025

Dear New Glarus School Board Members,

I am writing to inform you that I will be retiring at the end of the 2024-2025 school year. I have had the pleasure of working in the New Glarus School District for the last twenty years.

During this time I have been under the leadership of Dr. Laura Eicher. I have grown both professionally and personally under her guidance. Her encouragement and support gave me the courage to keep going when things got difficult and the desire to bring my best each day. She is the heart and soul of this school! Her energy and commitment motivated me, every student, and every staff member at this school. I will be forever grateful for having worked with her.

I wish the New Glarus School District continued growth and success.

Sincerely,

A handwritten signature in cursive script that reads "Theresa Pritchett". The signature is written in black ink and is positioned to the left of the typed name.

Theresa Pritchett

- L. New Hires
- VII. **DISCUSSION ITEMS**
 - A. Elementary Cafeteria/LMC Renovation
 - B. Referendum Planning
- VIII. **ANNOUNCEMENTS**
- IX. **FUTURE AGENDA ITEMS**
- X. **FUTURE SCHOOL BOARD AND COMMITTEE MEETINGS**
 - A. March 17, 2025 - Discussion & Regular Board Meeting - 7:15 p.m.
 - B. April 14, 2025 - Discussion & Regular Board Meeting - 7:15 p.m.
- XI. **CLOSED SESSION:** The Board of Education will entertain a motion to convene in closed session pursuant to s. 19.85 (1) (C) (D) and/or (F), Wis. Stats., as appropriate, to review crime prevention information and documents. The Board may take action in closed session, if necessary and appropriate. Thereafter, the Board will entertain a motion to reconvene into open session. After reconvening into open session, the Board may take further action that is necessary and appropriate. The Board will then entertain a motion to adjourn.
- XII. **ADJOURN**

PURSUANT TO APPLICABLE LAW, NOTICE IS HEREBY GIVEN THAT A QUORUM OR A MAJORITY OF THE NEW GLARUS SCHOOL DISTRICT BOARD MEMBERS MAY ATTEND THIS MEETING. INFORMATION PRESENTED AT THIS MEETING MAY HELP FORM THE RATIONALE BEHIND FUTURE ACTIONS THAT MAY BE TAKEN BY THE NEW GLARUS SCHOOL DISTRICT BOARD.

UPON REQUEST TO THE DISTRICT OFFICE, SUBMITTED TWENTY-FOUR (24) HOURS IN ADVANCE, THE DISTRICT SHALL MAKE REASONABLE ACCOMMODATIONS INCLUDING THE PROVISION OF INFORMATIONAL MATERIAL IN AN ALTERNATIVE FORMAT FOR A DISABLED PERSON TO BE ABLE TO ATTEND THIS MEETING.