



WEEKLY UPDATE TO THE BOARD OF EDUCATION

April 14, 2022

A MESSAGE FROM SUPERINTENDENT CARLTON D. JENKINS

Dear Board Members,

This week, which marks the second week of our fourth quarter, has certainly been eventful. Our community, state, and nation continue to wrestle with the effects of surges in COVID-19 cases, inflationary spikes in prices, staffing shortages, racial injustice, and global political unrest. Despite the uncertainties of our times, we are inspired by accomplishments like the historic Supreme Court confirmation of Judge Ketanji Brown Jackson and the daily resilience demonstrated by our students, families, staff, and community members.

This week we have witnessed new examples of our students and staff demonstrating resilience and achieving excellence. Resilience is seen in collaborative efforts to share more authentic cultural insights such as La Follette High School's Union LatinX and Black Student Union hosting 65 filmgoers last Friday for the immigration experiences movie "Under the Same Moon" in the opening installment of their film festival "Black and Brown." Excellence is exhibited by Alice Severson, Science Teacher at Huegel Elementary School, being named one of four finalists from Wisconsin for the 2022 Presidential Awards for Excellence in Mathematics and Science Teaching.

Our ability to foster resilience and inspire striving for excellence is certainly aligned with our strategic budgetary decision-making. As such, it was encouraging to witness the vigorous interrogation of planned investments during the board's Operations Work Group meeting on Monday. The conversations which took place during the meeting demonstrated how seriously our district takes being good stewards of the resources which our community entrusts to us. Our students, families, staff, and community members will receive greater returns on the invested resources due to these productive discourses sharpening our focus on excellence, equity, humanity, and intentionality.

Thank you for your ongoing support and partnership. We look forward to providing you with more updates on our district's progress next week.

Sincerely,

Carlton

Carlton D. Jenkins, Ph.D.

OTHER INFORMATION

- **More information regarding the literacy materials adoptions**
Attached is a memo providing follow-up information on several questions board members asked at the April 4 Instruction Work Group meeting.
- **Wellness Policy Revisions**
Attached is a memo providing an update on the local school wellness policies that serve as a targeted universal strategy for school districts, staff, families, and community organizations. The Wellness policy will be brought to the Instruction Work Group in June for a proposed vote at the Regular meeting on June 27, 2022.
- **Staffing Analysis**
Please see the attached updated report dated April 11, 2022, detailing our efforts to make sure our schools are staffed and remain open for student learning. This report also includes movement on a number of programs and processes.
- **Weekly Metrics and Ops Recordings and Agendas:**
- 4.11.2022 Weekly Metrics Meeting [Agenda](#) & [Recording](#)
4.14.2022 Bi-weekly District Operations Meeting [Agenda](#) and [Recording](#)
- **Quarter 2 Financial Statements**
Attached is a cover memo along with the revenue and expenditure statements.
- **Proposed Consent Agenda**
Attached is a list of all the proposed consent items for the April 25, 2022, Regular meeting. All the supporting documents have been uploaded into BoardDocs, which you can view at any time. There may be some changes to these documents before the final versions are released in the Regular meeting packet on **Thursday, April 21**.
- Please be sure to send any questions Richard in time for them to be answered either at your briefing or well before the Regular meeting. Thank you!***
- **2022 African American History Academic Challenge**
We are pleased to announce the details of this year's African American History Academic Challenge (AAHAC) event. This year's event will take place on **Tuesday, April 19th at 6:00pm and will be held at MMSD's Holtzman Building location**. Please see below for some important details about this year's event that will be shared with competitors, their families, and schools:
- This year the event will be held at MMSD's Holtzman Building. The address is 333 Holtzman Road, Madison 53713. There is ample parking behind the building as well as street parking in the front. [Here is a link](#) to the map of the Holtzman Building area in case it is helpful.
 - MMSD buildings are currently closed to the public, but for this event a

limited number of guests are allowed. These guests include the students competing, their coaches and principals, and the parents/guardians of the student competitors. Additionally, the competition will be livestreamed on our [MMSD YouTube page](#) for those wishing to view from elsewhere.

- **MMSD currently requires masks in all buildings.** For those in attendance at the event a mask is required.

➤ **Articles of Interest**

[Solving the Case of the Mondays: How One Central Texas School District Implemented a 4-Day Week](#)

Dr. Jenkins would like to make sure you are aware of emerging situations within the Big 5 districts. As such, please find an update from Green Bay at this link:

[Green Bay Superintendent Murley resigns, cites health issues](#)

➤ **Great Things Happening Around MMSD**

- Memorial students flexed their [literacy](#) muscles to analyze poems using the SIFT literacy analysis strategy
- Secondary students participated in the 49th annual SkillsUSA Wisconsin State Leadership and Skills to prepare for [trade and technical careers](#)
- La Follette's Union Latinx and Black Student Union collaborate and host [film festival](#) for students
- Congratulations to two Elvehjem Elementary students who qualified and participated in the Dane County Regional [Math Meet](#)
- The [West Boys Tennis team](#) continues to dominate and is ranked 7th in the state

➤ **Community Events:**

All dates for community announcements are posted on the [Board CommunityActivities Calendar](#)

We are temporarily suspending this part of the *Weekly Update* until we can get our staffing capacity stabilized in this area.

OUR UPCOMING BOARD CALENDAR

- Week of April 18 Board member briefings
Virtual/In Person
- Mon., Apr. 25, 9 a.m. Board Officers
Virtual
- Mon., Apr. 25, 5:15 p.m. Board photos
In person

- Mon., Apr. 25, 6 p.m. Regular Meeting
Doyle Auditorium/Virtual
- Wed., Apr. 27, 5 p.m. Student Senate
Virtual
- Thurs., Apr. 28, 5:15 p.m. Safety & Student Wellness Ad Hoc
Virtual

ITEMS ATTACHED FOR INFORMATION

1. Follow-up on questions re: K-5 Literacy/Biliteracy Core Instruction Materials Adoption
2. Memo re: update on Wellness Policy review
3. Weekly Staffing Analysis—4.11.2022
4. Quarter 2 financial statements (cover memo, revenues, expenditures)
5. Proposed consent agenda for 4/25/2022 Regular meeting
6. U.S. Mail:
 - a. *WASB Policy Perspectives—3/2022*

Title: K-5 Core Instructional Resources Materials Adoption Process Update
Department: Teaching and Learning: Curriculum and Instruction
Author: Kaylee Jackson (knjackson@madison.k12.wi.us)
Content: Follow-up to Board member questions from the April 4 IWG Meeting
Date: April 14, 2022

The below information is meant to follow up on several questions Board members asked at the April 4 BOE IWG meeting.

1. Foundational Skills: How each recommendation supports students' growth in foundational skills to be successful readers

Background

As noted in the Early Literacy and Beyond Task Force report, "*Reading begins with the acquisition of foundational reading skills. These skills are critical in order to engage with text in more advanced ways. Benefiting from more advanced instruction is predicated on having acquired foundational skills*" ([Early Literacy and Beyond Task Force Report](#), 2021, p. 3). The report goes on to discuss the growth period in children's literacy development coined as the 'learning to read' and 'reading to learn' phases as well as discussing foundational reading skills in more depth:

"Kindergarten to Grade 5

The period between kindergarten and Grade 3 represents a time of great growth in children's literacy skills. It has been coined the "learning to read" phase of development and emphasizes developing foundational skills that enable children to transition to the "reading to learn" phase later in elementary school (Chall, 1983). Charged with reviewing the research evidence to identify components of effective reading instruction, the NRP (2000) focused on this developmental phase and identified five essential elements of instruction: (1) phonemic awareness, or the ability to detect and manipulate individual sounds in spoken words; (2) phonics, described as instruction that teaches children the relationship between letters and sounds and how to apply this knowledge to read and spell words; (3) fluency, or the ability to read text accurately, quickly, and with proper expression; (4) vocabulary instruction, including listening, speaking, reading, and writing vocabulary; and (5) text-comprehension instruction, focusing on teaching children strategies to be active and purposeful readers. Recommendations summarized in two IES practice guides reinforce and extend the NRP findings related to children in kindergarten through Grade 3, with one guide focusing on foundational reading skills (Foorman et al., 2016) and the other on reading comprehension abilities (Shanahan et al., 2010).

Foundational Reading Skills

The recommendations summarized in the first practice guide lend additional research support for the areas of instruction identified by the NRP (2000). Notable additions in the guide include an expanded view of vocabulary instruction and a recommendation to provide MMSD/UW-SoE Early Literacy and Beyond Task Force—15 integrated reading instruction. The authors recommend that children receive instruction that allows them to understand and use academic language, defined as “the formal communication structure and words that are common in books and at school” (Foorman et al., 2016, p. 7). They suggest that this instruction involve direct teaching of academic vocabulary and explicitly focus on developing inferential and narrative language skills. Recommendations to develop academic vocabulary through explicit instruction were also included in the guides summarizing effective practices for English learners (Baker et al., 2014; Gersten et al., 2007).

Furthermore, the authors suggest that the various foundational skills be taught in an integrated fashion. For example, instruction should be designed to create strong connections between the awareness of speech sounds (phonemic awareness) and the relationship of sounds to letters (phonics), and also include opportunities for children to apply these skills when reading connected text (fluency). Recommendations in the reading skills practice guide reflect an expanded discussion of phonics instruction, with a greater emphasis placed on teaching children to blend sounds to form words, recognize and use common sound spelling patterns, and apply morphemic analysis (i.e., meaningful word parts such as prefixes, suffixes, base words, and roots) to read, spell, and comprehend words in both isolation and within sentences and passages (Foorman et al., 2016).

These recommended instructional practices align with end-of-grade expectations documented in the Wisconsin Standards for English Language Arts (DPI, 2020). For example, the importance of developing children’s academic language is reflected in the K-5 Speaking and Listening and K-5 Language strands of the standards. Within the Reading Foundational Skills strand, which spans kindergarten through Grade 5, standards addressing the development of phonological and phonemic awareness skills appear in kindergarten through Grade 2, and the development of increasingly difficult skills within the domains of phonics/word recognition and fluency are included across the grade levels” (p. 14-15).

The table below outlines how each vendor addresses foundational reading skills:

Vendor	Vendor Foundational Skills Component Which Addresses Foundational Reading Skills as Described in the Early Literacy and Beyond Task Force Report ¹
Open Up	<p>Foundational Skills Block (ELA):</p> <ul style="list-style-type: none"> ● Provided for grades K-2 <ul style="list-style-type: none"> ○ One hour skills block ○ Takes a microphase approach with benchmarks in: <ul style="list-style-type: none"> ■ Pre-alphabetic ■ Partial Alphabetic ■ Full Alphabetic ■ Consolidated Alphabetic ○ Utilizes multisensory techniques (including movement and music) ○ Letter sounds and spelling patterns are taught in a logical sequence <p>ALL Block</p> <ul style="list-style-type: none"> ● Provided for grades 3-5 <ul style="list-style-type: none"> ○ One of two hours of literacy instruction ○ Supports and extends student learning to module lessons ○ Provides students with extra support and practice with <ul style="list-style-type: none"> ■ Independent Reading ■ Additional Work with Complex Text ■ Reading and Speaking Fluency/ Grammar, Usage, Mechanics ■ Writing Practice ■ Word Study and Vocabulary

¹ Various Foundational Reading Skills should be taught in an integrated fashion. Foundational Reading Skills include: 1) Phonemic Awareness (*e.g., the ability to detect and manipulate individual sounds in spoken words*); 2) Phonics (*e.g., instruction that teaches children the relationship between letters and sounds and how to apply this knowledge to read and spell words*); and 3) Fluency (*e.g., the ability to read text accurately, quickly, and with proper expression*).

Benchmark

Phonics and Word Study Lessons (ELA/SLA):

- Provided for grades K-5
- Included in every five-day lesson cycle using a gradual-release design
- Explicit, systematic, multimodal and cumulative
- Diagnostic and responsive
- Follows a sequential and systematic research-based scope and sequence
 - K-2: Instructional Framework
 - Phonological Awareness/Phonemic Awareness
 - Sound-Spelling Correspondences
 - Blending/Building Words
 - Spelling
 - High-Frequency Words
 - Word Automaticity
 - 3-5: Instructional Framework
 - Word study
 - Advanced Phonics: Explicit instruction in decoding multisyllabic words, prefixes and suffixes, Greek and Latin roots, the six syllable types to build new words and increase students' morphological knowledge

SLA Specific:

- Biliteracy Instructional Guide
- Traditional phonics scope and sequence
- Addresses cross linguistic transfer

Phonics Materials follow the following four guideposts:

1. **Clearly defined scope and sequence** that goes from easier to more complex skills with an emphasis on review and repetition activities to ensure mastery.
2. **Instruction is systematic and explicit** Phonics skills are taught as a system and include rich, impactful conversation about how the system of language works.
3. **Daily Application to reading and writing** In K-1, explicit phonics instruction is applied in authentic reading and writing tasks as students read connected text, annotate for foundational skills and write using phonics skills in the student write-in consumable text called "My Reading and Writing"/"Mi libro de lectura y escritura". In grades 2 and beyond, students apply the phonics and word study skills in authentic reading experiences with a similar gradual release of responsibility as they are applied in decodable passages called a "Word Study Read"/"Texto para practicar el vocabulario", an "Accountable Text"/"Texto al alcance", and an "Interactive Text"/"Texto interactivo".
4. **Comprehensive and cumulative phonics assessment** The comprehensive assessment is a survey of all the skills that a student would learn in a phonics continuum, starting with identifying letter sounds. The cumulative phonics assessment assesses the current target skill, but also progress monitors students' maintenance of previously learned skills and goes back at least five to six weeks.

2. Cost Differentials

The costs for both curriculum recommendations presented at the April 4 BOE IWG meeting have been updated since the meeting to the numbers indicated in the table below. The cost differential is due to an error in a number used in the quote by one of the vendors. The vendor has corrected this error and provided a revised quote, which is reflected below.

Recommendation	Actual Total (4-11-22)	Approximate Total (4-4-22)	Cost Difference
Recommendation A <i>(Open Up: ELA; Benchmark: SLA)</i>	\$5,594,482.60	\$4,954,532.00	\$639,950.60
Recommendation B <i>(Benchmark ELA and SLA)</i>	\$4,376,249.50	\$3,687,579.00	\$688,670.50

3. Cost for Supplemental Materials

As stated at the April 4 BOE IWG meeting, neither curriculum is perfect, and both will require some supplementing. The supplemental materials will take the form of classroom libraries(as noted above) and instructional resources to support phonemic awareness (Heggerty). Heggerty Phonemic Awareness Curriculum provides 35 weeks of daily lessons, focusing on eight phonemic awareness skills, along with two additional activities to develop letter and sound recognition, and language awareness. Lessons are intentionally designed for a classroom setting, and only take 10-12 minutes. The total cost of Heggerty resources for all ELA (English) and DLI (English and Spanish) will approximately be \$260,000.00

4. Accessibility Features in the Literacy Curriculum

We worked with our colleagues in Student Services to gather highlights of the accessibility features of both literacy curriculum. Linked here is a [slide which presents a summary of these highlights](#) and a link to [a more in-depth analysis](#) regarding accessibility features.

5. C & I will put forth a consent memo for BOE consideration and approval for K-5 classroom libraries. These resources are designed to ensure that students have access to high-quality, culturally relevant text as this is one of our anti-racist levers. These classroom libraries are intended to serve reading engagement and joy in reading. Having robust classroom libraries is connected to our Early Literacy and Beyond Strategy and research links [strong classroom libraries](#) to increased reading motivation and comprehension. These resources are carefully designed to lift Black and Brown joy, and to strategically supplement and enhance classroom libraries and book rooms that are part of the core instructional K-5 adoption. What is exceptional about these libraries is that they were curated to showcase Black and Brown people, their inspiring stories, and to uplift diverse characters

TO: Members of the Board of Education
Dr. Carlton Jenkins, District Superintendent

FROM: Cindy Green, Associate Superintendent Teaching and Learning
Kaylee Jackson, Executive Director of Curriculum & Instruction
Leia Esser, Executive Director of Students & Staff Supports
Ashley Riley, Physical Education, Health, and Wellness Coordinator

DATE: April 13th, 2022

RE: Update, Wellness Policy Revisions

Background

Local school wellness policies serve as a targeted universal strategy for school districts, staff, families, and community organizations to work together collaboratively to better align systems, policies, and practices to create healthier schools.

Every three years school districts take part in a triennial assessment to determine the strength of the district's wellness policy language and implementation. We are currently in our third year. In June of 2021, we completed the WellSAT assessment and now are continuing to engage with school staff, admin, students, families, and community members to gather input on ways to best revise policy language to improve implementation. The revised policy will go to the BOE for a vote in June 2022. The revised policy will continue to be aligned with the ASCD/CDC's Whole School, Whole Community, Whole Child Model (WSCC) to identify the various components, cross-departmentally, that support holistic school wellness. The policy acknowledges the connection between wellness and academic achievement. The policy also focuses on disrupting health inequities and eliminating disparities based on race and socioeconomic status.

Updates from January to Present

Student Listening Sessions

Since the BOE Update, MMSD has been in collaboration with Healthy Kids Collaborative, UW Health - Office of Population Health to collect input and voices from MMSD students through [listening sessions](#) to hear from students on their experience of wellness in schools and ideas for ways to improve. Thus far, listening sessions have been held with LaFollette HS and East HS Health Services Pathways students and Memorial HS student-led organization Children of the Future. Future student listening sessions to occur this spring include the district Youth Voice and Vision team (YV²), Toki MS Youth Action Team, and high school athletes in partnership with athletic directors across the district.

District Wellness Advisory Council (DWAC) Policy Subcommittee Meetings

The DWAC Policy Subcommittee is made up of people a part of the larger DWAC group that identified themselves as wanting to engage in policy language revisions. The team first met in December 2021, then in March of 2022, and April of 2022. The subcommittee's input and recommendations will be shared with the larger DWAC group when they meet for the second time this school year at the end of April 2022.

MMSD WSCC Lead Meetings

From February to the present, the Wellness Coordinator met with the key leaders across departments to discuss revisions of the Wellness Policy- reviewed current language, discussed hopes for revised language, and established next steps for finalizing language. The goal of this revised policy is to bring together various departments and systems across the district to collaborate, coordinate, and unify efforts made to create healthier schools for students and staff. From now until the policy is brought to the Board, the team will continue to meet with more administrators, MMSD staff, community members, families, and students to refine the policy language and ensure that the efforts are collective to strengthen the implementation of the Wellness Policy.

Key Ideas Thus Far from Stakeholder Feedback & WellSAT Assessment Tool

- Ensuring all required language is in policy versus procedure
- Addition of the [Physical Environment](#) WSCC Component that focuses on the health and safety of students and staff within the physical school environment (indoor and outdoor).
- Addition of the [Youth Voice](#) component places a focus on continued student and staff partnership to listen to youth voice and input and provide our students with opportunities for leadership and advocacy around health and wellbeing.

Summary

The planning team will continue to gather input from various stakeholders. The Wellness Policy will be brought forth to the Board of Education in June for a vote. Prior to this, Sherry, General Counsel, will bring the revised draft policy to the policy committee.

Madison Metropolitan School District Staffing Analysis April 11, 2022

This report is a snapshot of all the work that is being done for this week as well as movement on a number of programs and processes. We still anticipate this challenge will be exacerbated by additional absences during the week of April 11, 2022.

The substitute office is working in tandem with the Chiefs to make sure that all schools are staffed with the usage of 40+ central office staff to supplement needs within the schools. Also, please note that Absence Management does not necessarily indicate why staff is out of the building; rather, Absence Management depicts who needs a substitute for a particular date.

The deployment of central office personnel has to pick either Monday or Friday and one other day. For the weeks of April 4 – April 15, they are asked to pick two days to sub per each week.

- Looking at Absence Management for week of April 11, 2022:
 - **The week of April 11, 2022 – This is an overall look at absences:**
 - Absences – **1193 (477 Unfilled)**
 - Percent Filled – **59.85**
 - Percent Unfilled – **40.15**
 - Monday – April 11, 2022
 - Absences – **307 (148 Unfilled)**
 - Percent Filled – **55.24**
 - Percent Unfilled – **44.76**
 - Percent with Central Office Usage – **65.24**
 - Number of Central Office Personnel – **21(6 working 2–4-hour increments)**
 - Tuesday – April 12, 2022
 - Absences – **237 (112 Unfilled)**
 - Percent Filled – **58.30**
 - Percent Unfilled – **41.70**
 - Percent with Central Office Usage – **65.38**
 - Number of Central Office Personnel – **11 (1 working in AM only)**
 - Wednesday – April 13, 2022
 - Absences - **289 (134 Unfilled)**
 - Percent Filled – **58.30**
 - Percent Unfilled – **41.70**
 - Percent with Central Office Usage – **64.06**
 - Number of Central Office Personnel – **11 (2 working in AM only)**
 - Thursday – April 14, 2022
 - Absences - **295 (131 Unfilled)**
 - Percent Filled – **60.80**
 - Percent Unfilled – **39.20**
 - Percent with Central Office Usage – **66.66**
 - Number of Central Office Personnel – **11 (4 working in AM only)**

COVID Leave:

Covid Relief was approved for five (5) days on January 10, 2022, for benefit eligible employees. The leave is available from January 11, 2022, through June 30, 2022. **To date, we have had an additional 35 leave requests bringing the overall total to 849.**

COVID Hardship Leave Launch:

Covid Hardship Leave was approved for fifteen (15) days which are available from September 23, 2021, to June 20, 2022. A communication was sent on March 15th announcing the application was now available. **To date, we have received 58 requests bringing the overall total to 438.**

Current Updates:

Workbooks:

HR analysts are continuing to work with the surplus process and all the teacher postings during Mega Posting (April 8 – 13). There are referrals for over seventeen (17) schools and over 250 vacancies were posted to date.

As stated, the allocations and recommendations to hire for all Fine Arts/Music and Physical Education have been completed. The committee met again to discuss the middle school music allocations approved through the workbook process for Fine Arts/Music and PE teacher staff owed a 1.0 contract.

Cornerstone:

We are in the testing phase to automate some of our staffing systems functions that will generate reports for principals of applicants in their job postings. We are testing this reporting function with the following schools: Cherokee, Stephens, and Sherman.

We are in the implementation/testing phase for creating a Dashboard for recruitment and a reporting system for HR personnel. This way all HR personnel has access to recruitment and hiring information as needed and necessary.

Loan Forgiveness forms: For the PLFS Form: please complete Sections 1 and Section 2 and for the TLFA please complete sections 1-3 before submitting to the EmployeeVerification@madison.k12.wi.us. This will help with processing the forms in a timely manner.

We are currently working on updating the exit interviews to be more comprehensive and we offer in-person (virtual) exit interviews as well.

Projects:

We are finishing the implementation of the following projects:

- The I-9 and eVerify process in Equifax – goes live April 14.
- Cornerstone Performance Evaluation program with user testing April 11-22 – goes live April 29.
- Cornerstone Onboarding development
- Collaboration with Technical Services to rewrite/update/expand existing HR programs.
- Collaboration with Technical Services to create employee demographic data dashboards.

Recruitment:

Currently, we are cold calling Universities and Colleges that have a specialization for bilingual education, cross categorical and regular education licensures. We are setting up meet and greets as well as joining upcoming career fairs.

To date we have 45 signed contracts and of those 36 have completed the application process, which is a contingency of the contract. We are working with UW-Madison to assist student teachers on the hiring and application process. We have created office hours to help with both processes.

Benefits:

Important dates to remember:

- COVID Illness pay (5 days) – January 11 – June 30, 2022.
- COVID Hardship Illness Pay (10 Days) September 23, 2021 – June 30, 2022
- Mental Health Days (2 Days) – expires on June 30, 2022
- Updated Health Insurance rates for July 1, 2022, for the June 2022 paychecks. Rates have been updated on the websites and shared with employees, retirees, and COBRA participants.
- Retirement statements were mailed to over 1300 employees.

Payroll:

Employee Self Service:

This system is available to current and former employees. We are looking to create a self-paced tutorial training program for new and current employees. We want to make sure that employees have access to their information 24/7/365. ESS allows current and former employees the opinions for changing addresses, personal information and receiving and requesting their W-2 forms. Eventually, we want this to be a training and part of the onboarding process that will be put into Cornerstone.

Kronos:

The system is fully functional. Payroll is continuing to work with buildings to make sure all accruals are being reviewed and/or corrected. We are responding to individual requests from employees and supervisors to check time submissions as needed and necessary.

An announcement has gone out to all teachers to chose either 10 or 12 annual pay checks for the upcoming school year will be open from April 8 – July 31, 2022. This is for the 2022-2023 school year and will be in effect for the year. This is an annual enrollment. If they do not sign up, they will automatically receive 10 pay checks for the upcoming school year.

The link for current teachers: <https://staff.madison.k12.wi.us/hr/payroll/teacher-pay-checks>

New teachers will have until September 5, 2022, to sign up: <https://www.madison.k12.wi.us/human-resources/payroll/teacher-12-pay-check-enrollment/new-teacher-pay-checks>

Bonuses:

The bonuses are being paid as described in the memo from the November 22, 2021, board meeting. They are adhering to the 85% attendance and paid following the month earned.

Here is a synopsis of the top 10 locations by total bonus dollars paid for attendance and class coverage for November 29, 2021 – March 15, 2022:

Location	Employee Instances	Bonus Total
MEMORIAL HIGH	548	\$34,203.70
EAST HIGH	723	\$30,644.48
WEST HIGH	376	\$26,883.19
LA FOLLETTE HIGH	319	\$23,911.48
TOKI MIDDLE	297	\$13,451.08
LEOPOLD ELEMENTARY	87	\$13,180.92
HENDERSON ELEMENTARY	120	\$12,642.85
JEFFERSON MIDDLE	199	\$12,378.20
SHERMAN MIDDLE	150	\$11,931.14
SANDBURG ELEMENTARY	70	\$11,475.57

To: Members of the Board of Education

From: Ross MacPherson, Interim Chief Financial Officer

Re: Year to Date Financial Reports (Thru 2nd Quarter ending December 2021)

Date: March 17, 2022

Background:

Year-to-date financial reports through December 31, 2021 are attached. The two reports provided for each fund are:

- Revenues Budget to Actual
- Expenditures Budget to Actual

Staff Analysis:

The Revenues Budget to Actual report and Expenditures Budget to Actual report are the two primary reports for high level monitoring of year-to-date financial activity. In general, these year over year comparisons tell a story of how our budget is tracking during the fiscal year, but comparative data will continue to look odd until we regain consistency after a full year of virtual programming.

On the revenue side, General fund revenues are at 7.9% for the fiscal year. Since this is before the first tax collection of the year, a low percentage of revenue collections is typical for this time of year. This is slightly ahead of last year, largely due to the anticipated TID closure proceed from TID #25 (Judge Doyle Square), that will be used for project enhancement related to the 2020 referendum. Other revenue highlights:

- Local revenue collections are tracking higher than last year, due in part to the return to in-person instruction and returning to more in-person activities for curricular and co-curricular programming
- State revenue collections are on track based on known receipts based on October levy and General Aid certifications.
- Receipt of federal revenues in Funds 10 and 27 are higher than normal for this point of the year as we start to incorporate the rate of one-time funding being distributed to all K-12 districts. Of particular note is the receipt of Governor Evers funding in December that wasn't noticed in time for 2021-22 budget planning (Line 50). As we begin to make claims on our existing ESSER II projects for this school year, these federal revenue resource lines will change significantly.
- Food Service (Fund 50) revenues are shifting as we migrate our revenue to a full CEP model for future budget cycles. As we transition into more universal reimbursement for our schools, we will see much less in local revenue and an increase in federal revenues to replace them. These effects are more pronounced now that we are back in person instead of doing site delivery and meal packs for students.

- Community Service revenues also reflect shifts back to in-person programming, more noticeably the removal of MSCR Cares (ESSER) funding used during 2019-20.

On the expenditure side, the General Fund is 29.5% spent as of December 31, 2021. Personnel costs (salary and benefits combined) are tracking at 36% of budget, which is lagging slightly behind previous years. This is due in large to the impact of unfilled positions and an increasingly challenging job market following the COVID-19 pandemic. In major non-personnel areas:

- As we plan for more expenses using one time funding (e.g. ESSER, Assigned Fund Balance, etc.), year over year expenditure budgets for specific line items will track differently. Overall, expenditures for major purchases services categories are tracking at just under 25%, just ahead of last year (Line 95). Supply purchases are tracking ahead of last year at this point, due in large part to intentional purchase planning for curricular materials and technology purchases (Line 116).
- Transportation and utility costs are picking up again as we return to in-person instruction. Expenditures for these lines are tracking on pace with planned budgetary reserves relative to last year.
- Expenditures related to district insurance programs are tracking slightly lower than last year, but actual costs for larger areas like workers compensation may still increase before year end as new claims are generated.
- Expenditures for Fund 80 are tracking slightly behind last year. This is due mostly due to the timing of planned construction and renovation costs budgeted during 2021-22 that have not been realized yet at the time of this report.
- All other Funds are tracking well.

The Revenues Budget to Actual and Expenditures Budget to Actual reports are reviewed each week by the Business Office staff. We welcome and questions or comments about these reports and the financial position of the district.

I also want to acknowledge that our team is striving to get these reports and update to the board on a timelier basis going forward. Thank you for your understanding.

**Revenue Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
10 1 1121 - Transfer from Fund 21	(4,302.00)	-	0.00%	-	-	0.00%
10 2 1127 - Transfer from Fund 27	-	-	0.00%	(166,555.80)	-	0.00%
10 3 11-Interfund Transfers	(4,302.00)	-	0.00%	(166,555.80)	-	0.00%
10 4 1211 - Current Property Tax	(311,407,617.00)	-	0.00%	(315,993,263.00)	-	0.00%
10 5 1212 - Property Tax Chargebacks	(65,621.00)	-	0.00%	(178,452.00)	-	0.00%
10 6 1213 - Mobile Home Fees	(110,416.77)	(47,763.74)	43.26%	(65,000.00)	(59,908.57)	92.17%
10 7 1219 - TIF Revenue	-	-	0.00%	(7,500,000.00)	(7,500,000.00)	100.00%
10 8 1241 - Tuition-Individuals	-	-	0.00%	(90,000.00)	(12,673.69)	14.08%
10 9 1243 - All Co-Curric Except Athletics	(130,938.00)	(130,394.00)	99.58%	-	(510.00)	0.00%
10 10 1244 - Local Payment for Service	(166,728.04)	-	0.00%	(235,942.34)	-	0.00%
10 11 1264 - Non-Capitl Surplus Prop Sales	(16,509.38)	(424.20)	2.57%	-	(29,984.90)	0.00%
10 12 1271 - School Co-Curricular Athletics	(9,150.01)	(9,170.01)	100.22%	(212,000.00)	(108,372.70)	51.12%
10 13 1279 - Other School Activity Income	(15,044.00)	-	0.00%	-	(35,202.00)	0.00%
10 14 1280 - Interest On Investment	(288,730.42)	(136,817.08)	47.39%	(260,955.00)	(114,278.96)	43.79%
10 15 1291 - Gifts & Contributions	(35,330.00)	(30,000.00)	84.91%	-	-	0.00%
10 16 1292 - Student Fees	(903,350.90)	(572,810.93)	63.41%	(1,686,356.00)	(1,062,795.96)	63.02%
10 17 1293 - Bldg Rntll/Bldg Permit Fee	(140,023.11)	(46,382.18)	33.12%	(360,000.00)	(105,236.30)	29.23%
10 18 1297 - Student Fines	(2,205.16)	(1,305.35)	59.20%	-	(2,079.00)	0.00%
10 19 1299 - Other Revenue-Misc	100.00	(43,061.19)	-43061.19%	-	(766.29)	0.00%
10 20 12-Local Revenue	(313,291,563.79)	(1,018,128.68)	0.32%	(326,581,968.34)	(9,031,808.37)	2.77%
10 21 1341 - Tuition-Non Open-Non Ses	(97,500.00)	-	0.00%	(60,000.00)	-	0.00%
10 22 1345 - Tuition-Open Enrol-Nonses	(3,935,932.14)	-	0.00%	(4,212,981.00)	1,494.00	-0.04%
10 23 1349 - Other Rev-Other District	(20,296.40)	(336.40)	1.66%	(120,000.00)	(8,125.00)	6.77%
10 24 13-Other District Reven	(4,053,728.54)	(336.40)	0.01%	(4,392,981.00)	(6,631.00)	0.15%
10 25 1515 - State Aid thru CESA or Intern	-	(9,990.00)	0.00%	(112,167.07)	-	0.00%
10 26 1517 - Federal Aid In Transit	-	-	0.00%	(10,000.00)	-	0.00%
10 27 1590 - Other Payments From CESA	(220,102.52)	-	0.00%	-	-	0.00%
10 28 15-Intermediary Revenue	(220,102.52)	(9,990.00)	4.54%	(122,167.07)	-	0.00%
10 29 1612 - Transportation Aid	(241,628.00)	-	0.00%	(236,513.00)	-	0.00%
10 30 1613 - Library Aid-Common Sch Fd	(929,693.00)	-	0.00%	(750,000.00)	-	0.00%
10 31 1615 - Integration Aid	(125,937.00)	-	0.00%	(64,003.00)	-	0.00%
10 32 1618 - Bilingual ESL State Aid	(1,952,515.92)	(1,952,515.92)	100.00%	(1,951,117.00)	(1,870,633.94)	95.88%
10 33 1619 - Other Categorical Aid	(602,198.61)	(13,758.61)	2.28%	-	(16,419.95)	0.00%
10 34 1621 - General State Aid	(38,464,214.00)	(15,117,690.00)	39.30%	(40,192,458.00)	(16,076,983.00)	40.00%
10 35 1623 - Special Adjustment Aid	63,232.00	-	0.00%	-	-	0.00%
10 36 1628 - High Poverty Aid	-	-	0.00%	(1,443,569.00)	-	0.00%
10 37 1630 - State Special Projects Grants	(445,416.11)	(57,985.70)	13.02%	(391,480.00)	-	0.00%
10 38 1641 - General Tuition State Paid	(379,676.00)	-	0.00%	(218,995.00)	-	0.00%
10 39 1650 - Sage-Stu Achiev Guar Educ	(7,124,028.96)	(2,396,756.00)	33.64%	(6,939,075.00)	(2,146,478.00)	30.93%
10 40 1660 - St Rev Thru Local Units	(37,886.58)	-	0.00%	-	-	0.00%
10 41 1690 - Oth Rev St Srcs-Not Dpi	(72,359.31)	-	0.00%	(214,817.18)	-	0.00%
10 42 1691 - Computer Aid	(2,476,119.01)	-	0.00%	(3,081,331.00)	-	0.00%
10 43 1695 - Per Pupil Categorical Aid	(19,962,768.00)	-	0.00%	(19,625,653.00)	-	0.00%
10 44 1699 - Other Revenue - State	(136,099.29)	(25,331.60)	18.61%	-	-	0.00%
10 45 16-State Revenue	(72,887,307.79)	(19,564,037.83)	26.84%	(75,109,011.18)	(20,110,514.89)	26.78%
10 46 1713 - Voc Ed Act Aid	(254,397.18)	(91,532.78)	35.98%	(208,577.00)	(39,821.63)	19.09%
10 47 1730 - Federal Special Proj Rev	(7,486,396.89)	(862,910.36)	11.53%	(24,092,539.36)	(1,547,628.58)	6.42%
10 48 1751 - Title I Revenue	(5,742,189.49)	(1,369,748.70)	23.85%	(6,167,924.95)	(419,415.68)	6.80%
10 49 1770 - Fed Rev Thru Local Units	(114,167.02)	(6,971.89)	6.11%	(422,465.30)	(29,534.21)	6.99%
10 50 1780 - Fed Rev Thru St (Not DPI)	(4,609,547.87)	-	0.00%	(3,950,000.00)	(3,576,156.00)	90.54%
10 51 1790 - Direct Rev Frm Fed Source	(39,848.73)	-	0.00%	-	-	0.00%
10 52 1799 - Other Federal Revenue	(47,226.05)	-	0.00%	(329,553.82)	(35,540.22)	10.78%
10 53 17-Federal Revenue	(18,293,773.23)	(2,331,163.73)	12.74%	(35,171,060.43)	(5,648,096.32)	16.06%
10 54 1860 - Comp Sale / Loss FA	(40,471.11)	(39,103.09)	96.62%	-	-	0.00%
10 55 1878 - Capital Leases	(2,051,560.25)	(2,051,560.25)	100.00%	-	-	0.00%
10 56 18-Other Financing Reve	(2,092,031.36)	(2,090,663.34)	99.93%	-	-	0.00%
10 57 1971 - Refund or Prior Year Expense	(862,229.41)	(135,757.39)	15.74%	(380,000.00)	(32,753.11)	8.62%
10 58 1972 - Prop Tax and Gen Aid Refund	-	-	0.00%	(5,000.00)	-	0.00%
10 59 1989 - Medical Service Reimbursement	(69,884.00)	-	0.00%	(78,656.44)	-	0.00%
10 60 1990 - Miscellaneous	(89,834.67)	(104.50)	0.12%	(288,569.51)	(101,103.10)	35.04%

**Revenue Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
10 61 19-Other Revenue	(1,021,948.08)	(135,861.89)	13.29%	(752,225.95)	(133,856.21)	17.79%
10 62 10 - GENERAL FUND	(411,864,757.31)	(25,150,181.87)	6.11%	(442,295,969.77)	(34,930,906.79)	7.90%
27 63 1110 - Transfer from Gen Fund	(50,336,202.73)	-	0.00%	(59,734,579.91)	-	0.00%
27 64 11-Interfund Transfers	(50,336,202.73)	-	0.00%	(59,734,579.91)	-	0.00%
27 65 1347 - Tuition-Open Enroll-SES	(186,463.00)	-	0.00%	-	-	0.00%
27 66 1349 - Other Rev-Other District	(13,339.71)	-	0.00%	-	(6,498.37)	0.00%
27 67 13-Other District Reven	(199,802.71)	-	0.00%	-	(6,498.37)	0.00%
27 68 1611 - Handicapped Aid	(21,287,988.00)	(6,393,266.00)	30.03%	(18,338,115.02)	(6,586,078.00)	35.91%
27 69 1625 - State High Cost Aid	(1,469,469.00)	-	0.00%	(805,000.00)	-	0.00%
27 70 1641 - General Tuition State Paid	-	-	0.00%	(134,803.00)	-	0.00%
27 71 1642 - Inactive - State Tuition	(64,778.00)	-	0.00%	-	-	0.00%
27 72 1690 - Oth Rev St Srcs-Not Dpi	(21,077.00)	-	0.00%	(31,022.42)	-	0.00%
27 73 1697 - Aid for Spec Ed Transition	(166,000.00)	-	0.00%	(95,000.00)	-	0.00%
27 74 16-State Revenue	(23,009,312.00)	(6,393,266.00)	27.79%	(19,403,940.44)	(6,586,078.00)	33.94%
27 75 1730 - Federal Special Proj Rev	(4,389,544.33)	(1,438,931.03)	32.78%	(7,944,217.89)	(1,784,982.59)	22.47%
27 76 1780 - Fed Rev Thru St (Not DPI)	(480,762.00)	(147,076.16)	30.59%	(433,536.00)	(266,729.30)	61.52%
27 77 17-Federal Revenue	(4,870,306.33)	(1,586,007.19)	32.56%	(8,377,753.89)	(2,051,711.89)	24.49%
27 78 27 - EDUCATIONAL SERVICES	(78,415,623.77)	(7,979,273.19)	10.18%	(87,516,274.24)	(8,644,288.26)	9.88%
30 79 1211 - Current Property Tax	(18,494,475.00)	-	0.00%	(18,622,856.25)	-	0.00%
30 80 1280 - Interest On Investment	(415.12)	-	0.00%	-	-	0.00%
30 81 12-Local Revenue	(18,494,890.12)	-	0.00%	(18,622,856.25)	-	0.00%
30 82 1879 - Premium/Accrued Interest	(3,624,791.70)	-	0.00%	-	-	0.00%
30 83 18-Other Financing Reve	(3,624,791.70)	-	0.00%	-	-	0.00%
30 84 30 - REFERENDUM DEBT SERVICE	(22,119,681.82)	-	0.00%	(18,622,856.25)	-	0.00%
38 85 1110 - Transfer from Gen Fund	(9,042,476.00)	-	0.00%	-	-	0.00%
38 86 11-Interfund Transfers	(9,042,476.00)	-	0.00%	-	-	0.00%
38 87 1211 - Current Property Tax	(4,433,030.00)	-	0.00%	(3,667,783.00)	-	0.00%
38 88 1280 - Interest On Investment	(600.82)	-	0.00%	-	-	0.00%
38 89 12-Local Revenue	(4,433,630.82)	-	0.00%	(3,667,783.00)	-	0.00%
38 90 1875 - Proceeds From Lt Bonds	(11,925,000.00)	-	0.00%	-	-	0.00%
38 91 18-Other Financing Reve	(11,925,000.00)	-	0.00%	-	-	0.00%
38 92 1971 - Refund or Prior Year Expense	(126,857.17)	(647.39)	0.51%	-	-	0.00%
38 93 19-Other Revenue	(126,857.17)	(647.39)	0.51%	-	-	0.00%
38 94 38 - NON REFERENDUM DEBT SERVICE	(25,527,963.99)	(647.39)	0.00%	(3,667,783.00)	-	0.00%
41 95 1211 - Current Property Tax	(5,000,000.00)	-	0.00%	(5,000,000.00)	-	0.00%
41 96 1280 - Interest On Investment	(3,141.08)	-	0.00%	-	-	0.00%
41 97 12-Local Revenue	(5,003,141.08)	-	0.00%	(5,000,000.00)	-	0.00%
41 98 41 - CAPITAL EXPANSION	(5,003,141.08)	-	0.00%	(5,000,000.00)	-	0.00%
42 99 1140 - Transfer from Fd 40	(7,560.41)	-	0.00%	-	-	0.00%
42 100 11-Interfund Transfers	(7,560.41)	-	0.00%	-	-	0.00%
42 101 1280 - Interest On Investment	(100,463.33)	-	0.00%	-	-	0.00%
42 102 12-Local Revenue	(100,463.33)	-	0.00%	-	-	0.00%
42 103 1875 - Proceeds From Lt Bonds	(106,000,000.00)	-	0.00%	-	-	0.00%
42 104 18-Other Financing Reve	(106,000,000.00)	-	0.00%	-	-	0.00%
42 105 42 - REFERENDUM	(106,108,023.74)	-	0.00%	-	-	0.00%
50 106 1110 - Transfer from Gen Fund	(21,657.22)	-	0.00%	-	-	0.00%
50 107 11-Interfund Transfers	(21,657.22)	-	0.00%	-	-	0.00%
50 108 1251 - Food Service Sales-Pupils	(1,413.15)	-	0.00%	(461,000.00)	(7,071.90)	1.53%
50 109 1252 - Food Service Sales-Adults	(1,893.85)	-	0.00%	(64,300.00)	(2,194.10)	3.41%
50 110 1259 - Food Service Sales-Other	(54,706.98)	(25,340.00)	46.32%	(140,000.00)	(22,562.98)	16.12%
50 111 1291 - Gifts & Contributions	-	-	0.00%	(25,000.00)	-	0.00%
50 112 1299 - Other Revenue-Misc	21,275.62	-	0.00%	-	-	0.00%
50 113 12-Local Revenue	(36,738.36)	(25,340.00)	68.97%	(690,300.00)	(31,828.98)	4.61%
50 114 1617 - Food Services-St Reimb	(157,655.56)	-	0.00%	(182,000.00)	-	0.00%
50 115 16-State Revenue	(157,655.56)	-	0.00%	(182,000.00)	-	0.00%
50 116 1714 - Donated Commodities	(770,082.40)	-	0.00%	(616,000.00)	-	0.00%
50 117 1717 - Food Service Federal Rev	(5,269,201.72)	(2,239,957.74)	42.51%	(9,960,953.52)	(5,955,910.74)	59.79%
50 118 1730 - Federal Special Proj Rev	(1,738,071.09)	(31,944.72)	1.84%	(278,889.00)	(73,356.90)	26.30%
50 119 1790 - Direct Rev Frm Fed Source	(11,034.88)	-	0.00%	-	(3,000.00)	0.00%
50 120 1799 - Other Federal Revenue	-	-	0.00%	(87,495.12)	(3,051.32)	3.49%

**Revenue Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
50 121 17-Federal Revenue	(7,788,390.09)	(2,271,902.46)	29.17%	(10,943,337.64)	(6,035,318.96)	55.15%
50 122 1961 - Cash Reconciliation	197.30	-	0.00%	-	63.93	0.00%
50 123 1971 - Refund or Prior Year Expense	(28,496.86)	(11,475.38)	40.27%	-	(10,688.57)	0.00%
50 124 19-Other Revenue	(28,299.56)	(11,475.38)	40.55%	-	(10,624.64)	0.00%
50 125 50 - FOOD SERVICE	(8,032,740.79)	(2,308,717.84)	28.74%	(11,815,637.64)	(6,077,772.58)	51.44%
80 126 1211 - Current Property Tax	(10,638,849.00)	-	0.00%	(13,440,740.84)	-	0.00%
80 127 1244 - Local Payment for Service	(436,839.79)	(257,825.13)	59.02%	(237,600.00)	(106,273.16)	44.73%
80 128 1272 - Community Service Fees	(895.50)	(498.50)	55.67%	(14,000.00)	(764.99)	5.46%
80 129 1291 - Gifts & Contributions	(121,799.76)	(93,576.03)	76.83%	(64,500.00)	(73,217.64)	113.52%
80 130 1292 - Student Fees	(30,211.20)	(23,457.00)	77.64%	(36,000.00)	(33,890.80)	94.14%
80 131 1295 - Summer School Fees	(287.50)	-	0.00%	-	(10,872.50)	0.00%
80 132 1296 - Nontaxable Revenues MSCR	(1,126,851.19)	(301,749.27)	26.78%	(1,908,468.57)	(810,216.97)	42.45%
80 133 1298 - Taxable Revenues MSCR	(137,606.05)	29,603.72	-21.51%	(331,300.00)	(201,623.96)	60.86%
80 134 1299 - Other Revenue-Misc	(4,059.00)	(4,059.00)	100.00%	-	-	0.00%
80 135 12-Local Revenue	(12,497,398.99)	(651,561.21)	5.21%	(16,032,609.41)	(1,236,860.02)	7.71%
80 136 1730 - Federal Special Proj Rev	(1,742,450.80)	(834,316.53)	47.88%	-	-	0.00%
80 137 1770 - Fed Rev Thru Local Units	(111,901.00)	(105,000.00)	93.83%	-	-	0.00%
80 138 17-Federal Revenue	(1,854,351.80)	(939,316.53)	50.65%	-	-	0.00%
80 139 1990 - Miscellaneous	(5,114.00)	-	0.00%	-	(1,603.44)	0.00%
80 140 19-Other Revenue	(5,114.00)	-	0.00%	-	(1,603.44)	0.00%
80 141 80 - COMMUNITY SERVICE	(14,356,864.79)	(1,590,877.74)	11.08%	(16,032,609.41)	(1,238,463.46)	7.72%
Total for Report	(671,428,797.29)	(37,029,698.03)	5.52%	(584,951,130.31)	(50,891,431.09)	8.70%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
10 1 0100 - Administrative Temp	77,803.24	33,728.24	43.35%	312,808.32	74,535.97	23.83%
10 2 0101 - Teacher-Temp	7,580,082.72	3,163,465.77	41.73%	14,776,485.17	5,288,254.52	35.79%
10 3 0102 - Sub Teacher-Contractual	1,825,152.96	276,319.56	15.14%	3,617,912.00	950,627.44	26.28%
10 4 0103 - Clerical / Technical-Temp	377,170.06	192,554.74	51.05%	724,727.36	241,606.16	33.34%
10 5 0104 - EA / SEA-Temp	77,950.33	23,047.75	29.57%	491,401.64	121,374.08	24.70%
10 6 0105 - Cust / Operation-Temp	55,792.24	35,056.29	62.83%	337,331.30	38,564.12	11.43%
10 7 0107 - Food Service-Temp	3,075.00	-	0.00%	-	-	0.00%
10 8 0108 - NonUnion Professional-Temp	-	-	0.00%	9,934.00	13,278.06	133.66%
10 9 0109 - Misc-Temp	678,195.93	171,140.50	25.23%	2,266,536.76	508,652.00	22.44%
10 10 0110 - Administrative-Perm	15,312,718.65	7,610,399.34	49.70%	15,776,830.90	7,510,943.76	47.61%
10 11 0111 - Teacher-Perm	121,640,069.84	42,060,100.19	34.58%	129,023,840.24	43,311,778.44	33.57%
10 12 0112 - Perm Non-Union Hourly	489,044.83	250,050.06	51.13%	449,499.13	185,939.85	41.37%
10 13 0113 - Clerical / Technical-Perm	8,818,556.62	4,107,595.21	46.58%	9,105,537.18	3,894,936.55	42.78%
10 14 0114 - EA / HCA-Perm	2,658,750.32	1,120,171.84	42.13%	2,910,580.92	1,107,163.19	38.04%
10 15 0115 - Cust / Operation-Perm	10,224,108.83	4,932,458.82	48.24%	11,473,995.69	4,897,425.81	42.68%
10 16 0116 - Maint / Trades-Perm	1,893,918.50	574,403.42	30.33%	1,303,578.15	613,204.22	47.04%
10 17 0118 - PermNon-Union Professional	6,957,217.49	3,439,213.29	49.43%	8,279,803.95	3,571,454.84	43.13%
10 18 0119 - Misc-Perm	4,227,615.26	1,818,129.72	43.01%	4,698,027.30	1,814,528.03	38.62%
10 19 0122 - Sub Teacher-Administrativ	5,307.41	2,534.05	47.75%	305,887.70	25,351.77	8.29%
10 20 0126 - Time Limited EA/SEA	-	-	0.00%	16,240.00	5,691.02	35.04%
10 21 0135 - Cust O/T-Snow Plowing	38,821.79	4,458.87	11.49%	85,070.35	-	0.00%
10 22 0136 - Cust O/T-School Activities	4,652.95	-	0.00%	15,000.00	1,761.73	11.74%
10 23 0137 - Cust O/T-Facility Rentals	-	-	0.00%	43,733.37	2,545.57	5.82%
10 24 0138 - Cust O/T-MSCR Programming	1,937.93	312.37	16.12%	30,000.00	5,428.75	18.10%
10 25 0139 - Cust O/T-Emergency Maint.	682.81	402.42	58.94%	10,000.00	126.60	1.27%
10 26 0141 - Security	897,695.79	378,807.60	42.20%	1,014,575.26	421,547.67	41.55%
10 27 0151 - Board of Education	56,895.28	28,745.14	50.52%	56,300.00	28,500.14	50.62%
10 28 0155 - Sabbatical Pay-Teachers	-	-	0.00%	40,000.00	-	0.00%
10 29 0161 - Security OT	13,994.07	5,980.83	42.74%	8,588.18	11,469.46	133.55%
10 30 0163 - Clerical OT	255,351.71	104,042.46	40.74%	176,343.26	125,394.69	71.11%
10 31 0164 - Ed Asst OT	6,574.49	3,630.39	55.22%	700.00	4,529.58	647.08%
10 32 0165 - Custodial OT	47,901.71	18,163.66	37.92%	112,534.82	237,277.88	210.85%
10 33 0166 - Trades OT	39,224.33	5,864.29	14.95%	-	27,089.46	0.00%
10 34 0167 - Food Svcs OT	-	-	0.00%	-	393.71	0.00%
10 35 0169 - Other OT	68,779.85	20,336.23	29.57%	23,753.82	48,449.69	203.97%
10 36 01XX Salaries	184,335,042.94	70,381,113.05	38.18%	207,497,556.77	75,089,824.76	36.19%
10 37 0212 - Employer's Share WRS	11,987,442.38	4,579,509.01	38.20%	12,253,097.55	4,767,246.55	38.91%
10 38 0214 - Employer WRS Rate Temp	-	-	0.00%	1,189,813.93	-	0.00%
10 39 0220 - Social Security	13,705,892.83	5,219,539.47	38.08%	13,717,786.83	5,571,855.07	40.62%
10 40 0222 - Social Security Rate Temp	-	-	0.00%	1,811,470.44	-	0.00%
10 41 0230 - Life Insurance	464,404.31	175,436.06	37.78%	534,477.03	179,528.98	33.59%
10 42 0240 - Health Insurance	42,347,320.42	16,303,392.75	38.50%	44,248,668.49	16,544,328.02	37.39%
10 43 0243 - Dental Insurance	3,066,578.62	858,705.47	28.00%	3,100,862.18	833,855.11	26.89%
10 44 0249 - Lt Care Insurance	434,526.50	223,764.88	51.50%	554,308.00	255,471.32	46.09%
10 45 0251 - Long Term Disability Ins	974,721.93	354,265.09	36.35%	1,144,869.04	416,840.44	36.41%
10 46 0290 - Other Employee Benefits	199,190.67	99,421.13	49.91%	481,275.00	182,806.56	37.98%
10 47 0291 - College Credit Reimbursement	44,442.33	10,989.00	24.73%	161,218.98	9,694.00	6.01%
10 48 0298 - Fringe Benefits	23,425.85	16,359.75	69.84%	-	16,602.38	0.00%
10 49 02XX Benefits	73,247,945.84	27,841,382.61	38.01%	79,197,847.47	28,778,228.43	36.34%
10 50 0306 - Athletic Trainers-Annual	-	-	0.00%	75,000.00	-	0.00%
10 51 0307 - Athletic Trainers-Events	-	-	0.00%	22,066.00	-	0.00%
10 52 0309 - Police-Event Coverage	2,225.92	-	0.00%	16,971.00	1,110.73	6.54%
10 53 0310 - Personal Svcs-Prof/Tec/Official	5,861,159.51	1,428,357.04	24.37%	10,108,241.23	2,909,182.63	28.78%
10 54 0311 - Architect & Engineer Fees	31,834.24	-	0.00%	123,000.00	2,648.01	2.15%
10 55 0314 - Personal Services Consult	810,520.00	419,552.36	51.76%	922,637.16	371,394.62	40.25%
10 56 0315 - Employee Health Exams	43,648.00	-	0.00%	55,000.00	47,770.00	86.85%
10 57 0316 - Litigation / Arbitration	1,397.15	1,116.50	79.91%	27,000.00	-	0.00%
10 58 0317 - Pers Svcs Clerical-Perm	13,919.08	-	0.00%	-	53,707.07	0.00%
10 59 0318 - Pers Svcs Clerical-Temp	2,200.70	-	0.00%	35,269.09	27,574.52	78.18%
10 60 0319 - Pers Svcs Cultural Arts	-	-	0.00%	2,228.90	-	0.00%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
10 61 0321 - Technology Repairs & Maint	5,796.56	-	0.00%	560,000.00	(105,594.53)	-18.86%
10 62 0322 - Rental of Computing Equipment	1,923,846.61	1,704,635.57	88.61%	2,421,886.00	2,134,805.04	88.15%
10 63 0323 - Do Not Use	(5,800.00)	(5,800.00)	100.00%	-	5,354.86	0.00%
10 64 0324 - Non-Tech Repairs & Maint	4,021,542.70	396,048.53	9.85%	9,326,633.54	3,076,736.86	32.99%
10 65 0325 - Vehicle / Equipment Rental	320,885.67	151,610.91	47.25%	431,524.67	189,281.62	43.86%
10 66 0326 - Site Rental (Lease)	-	-	0.00%	10,000.00	-	0.00%
10 67 0327 - Construction Services	2,358,721.66	420,903.14	17.84%	10,523,136.04	1,005,923.62	9.56%
10 68 0328 - Building Rental (Lease)	402,327.65	220,419.11	54.79%	412,845.44	159,583.49	38.65%
10 69 0331 - Gas	1,445,316.81	210,364.63	14.55%	1,656,162.00	212,688.35	12.84%
10 70 0332 - Fuel Oil	44,146.94	-	0.00%	5,000.00	-	0.00%
10 71 0336 - Electricity	2,593,052.41	1,126,853.05	43.46%	3,171,082.72	1,358,578.97	42.84%
10 72 0337 - Water & Sewer	675,332.67	276,811.19	40.99%	780,000.00	401,911.58	51.53%
10 73 0341 - Pupil Travel	4,632,241.10	1,492,146.23	32.21%	8,742,366.58	2,806,416.66	32.10%
10 74 0342 - Employee Travel	106,417.93	31,045.01	29.17%	701,436.79	53,286.08	7.60%
10 75 0343 - Contracted Service Travel	441,579.00	-	0.00%	707,000.00	441,579.00	62.46%
10 76 0345 - Pupil Field Trips Lodge & Food	-	-	0.00%	2,500.00	-	0.00%
10 77 0347 - Trans Parent Contracts	158,388.31	-	0.00%	280,000.00	1,896.89	0.68%
10 78 0348 - Vehicle Fuel	160,137.66	109,022.90	68.08%	304,000.00	34,327.63	11.29%
10 79 0349 - Taxi Cab Transportation	14,377.25	2,274.95	15.82%	15,933.81	21,156.88	132.78%
10 80 0351 - Advertising	45,864.82	9,069.83	19.78%	28,250.00	59,783.50	211.62%
10 81 0352 - Page Systems	(1,960.00)	-	0.00%	30,000.00	(2,163.00)	-7.21%
10 82 0353 - Postage	164,784.55	94,571.07	57.39%	179,822.70	8,424.74	4.69%
10 83 0354 - Printing & Binding	216,603.97	126,869.37	58.57%	473,483.16	25,713.57	5.43%
10 84 0355 - Telephone	667,014.10	181,017.68	27.14%	605,281.05	182,993.91	30.23%
10 85 0356 - Quick Copy Service	-	-	0.00%	8,647.00	-	0.00%
10 86 0358 - On-line communications	45,605.76	9,713.88	21.30%	50,000.00	-	0.00%
10 87 0360 - Tech/Software Services	3,560,861.57	2,955,058.83	82.99%	3,707,031.71	3,075,162.77	82.95%
10 88 0362 - Software as a Service	259,226.70	-	0.00%	405,663.95	193,306.65	47.65%
10 89 0370 - Educ Svcs-Non Govt Agency	2,444,831.95	769,571.27	31.48%	3,150,760.72	663,428.99	21.06%
10 90 0381 - Payment To Municipality	64,628.10	46,423.38	71.83%	125,000.00	12,604.12	10.08%
10 91 0382 - Payment To WI School District	11,518,109.74	48,378.04	0.42%	11,728,625.00	1,900.85	0.02%
10 92 0386 - Payment To CESA	18,205.20	18,105.20	99.45%	23,036.00	19,447.30	84.42%
10 93 0387 - Payment To State	6,201,552.28	97,966.13	1.58%	7,745,181.41	362,106.25	4.68%
10 94 0389 - Payment To WTCs District	351,499.51	23,233.23	6.61%	490,000.00	162,573.50	33.18%
10 95 03XX Purch Svcs	51,622,043.78	12,365,339.03	23.95%	80,189,703.67	19,976,603.73	24.91%
10 96 0401 - CRLM	485,575.98	24,200.37	4.98%	5,432,702.00	191,410.85	3.52%
10 97 0411 - General Supplies	3,724,510.88	550,334.96	14.78%	6,346,759.28	1,384,211.22	21.81%
10 98 0412 - Workbooks	23,666.74	4,305.85	18.19%	295,051.31	13,908.24	4.71%
10 99 0415 - Food	73,344.28	33,349.43	45.47%	134,770.19	45,452.67	33.73%
10 100 0416 - Medical Supplies	279,827.27	92,311.94	32.99%	500,285.03	88,191.61	17.63%
10 101 0417 - Paper	105,119.95	48,856.83	46.48%	378,758.08	107,608.38	28.41%
10 102 0420 - Apparel	129,823.97	19,756.91	15.22%	59,334.02	36,482.56	61.49%
10 103 0431 - Audiovisual Media	28,704.70	26,553.14	92.50%	4,668.70	9,477.24	203.00%
10 104 0432 - Library Books	340,677.91	41,353.10	12.14%	201,788.68	42,626.11	21.12%
10 105 0433 - Newspapers	784.08	784.08	100.00%	4,595.74	196.00	4.26%
10 106 0434 - Periodicals	25,388.57	23,091.82	90.95%	28,394.97	18,729.76	65.96%
10 107 0435 - Instr Computer Software	29.00	29.00	100.00%	-	-	0.00%
10 108 0439 - Other Media	1,365,984.51	680,261.63	49.80%	393,659.04	1,154,399.14	293.25%
10 109 0440 - Non-Capital Equipment	2,758,767.11	261,017.01	9.46%	2,976,036.20	909,393.15	30.56%
10 110 0448 - Other Non-Capital Equip	-	-	0.00%	1,000.00	-	0.00%
10 111 0470 - Textbooks	136,551.91	73,040.28	53.49%	2,773.00	125,282.51	4517.94%
10 112 0481 - Technology Supplies	568,767.34	97,641.86	17.17%	174,901.07	91,999.61	52.60%
10 113 0482 - Non-Capital Tech Hardware	1,494,775.11	370,890.65	24.81%	1,525,900.23	1,685,667.91	110.47%
10 114 0483 - Non-Capital Software	1,241,864.27	1,019,927.75	82.13%	243,942.88	589,068.24	241.48%
10 115 0490 - Non-Instr Reference Matls	48,350.30	6,839.82	14.15%	37,056.98	10,621.70	28.66%
10 116 04XX Non-Capital	12,832,513.88	3,374,546.43	26.30%	18,742,377.40	6,504,726.90	34.71%
10 117 0511 - Land Aquisition	10,364.50	10,364.50	100.00%	-	-	0.00%
10 118 0531 - Building Acquisition	59,807.90	54,150.64	90.54%	-	-	0.00%
10 119 0541 - Building Improve Addition	40,469.39	6,059.85	14.97%	-	-	0.00%
10 120 0551 - Equipment - Addition	600,221.00	135,288.37	22.54%	185,101.84	21,490.00	11.61%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
10 121 0561 - Equipment - Replacement	66,248.95	21,083.89	31.83%	111,739.74	12,814.27	11.47%
10 122 0563 - Equip-Replac-Fixed Asset	817,796.54	169,248.32	20.70%	688,731.00	329,971.51	47.91%
10 123 0581 - Technology Related Hardware	2,051,560.25	2,051,560.25	100.00%	96,477.00	51,445.60	53.32%
10 124 05XX Capital Purch	3,646,468.53	2,447,755.82	67.13%	1,082,049.58	415,721.38	38.42%
10 125 0678 - Principal-Capital Leases	2,113,906.43	2,113,906.43	100.00%	1,086,244.00	28,489.89	2.62%
10 126 0682 - Interest-Temporary Notes	348,270.65	348,270.65	100.00%	241,483.00	98,081.29	40.62%
10 127 0688 - Interest-Capital Leases	-	-	0.00%	2,500.00	-	0.00%
10 128 0691 - Other Debt Retirement	3,800.00	1,900.00	50.00%	3,000.00	60,737.00	2024.57%
10 129 06XX Debt Payments	2,465,977.08	2,464,077.08	99.92%	1,333,227.00	187,308.18	14.05%
10 130 0711 - District Liability Ins	375,570.00	375,390.00	99.95%	488,770.00	475,761.00	97.34%
10 131 0712 - District Property Ins	526,833.76	525,766.52	99.80%	659,500.00	568,058.00	86.13%
10 132 0713 - Worker's Compensation	1,334,685.59	1,009,712.78	75.65%	1,932,155.00	1,124,255.68	58.19%
10 133 0720 - Judgements & Settlements	15,557.29	15,000.00	96.42%	19,600.00	15.00	0.08%
10 134 0731 - Unemployment Comp-Teacher	114,750.13	69,924.80	60.94%	10,500.00	719.11	6.85%
10 135 0732 - Unemploy Comp-Sub Teacher	601,571.25	393,124.27	65.35%	7,000.00	21,878.97	312.56%
10 136 0733 - Unemploy Comp-Ed Assist.	153,054.79	118,238.66	77.25%	8,500.00	7,484.25	88.05%
10 137 0734 - Unemploy Comp-Clerical	76,357.67	41,579.22	54.45%	8,000.00	5,290.58	66.13%
10 138 0735 - Unemploy Comp-Cust/Trades	6,846.33	5,711.60	83.43%	5,200.00	(80.29)	-1.54%
10 139 0736 - Unemploy Comp-Food Svc	25,969.40	7,336.63	28.25%	5,000.00	2,810.40	56.21%
10 140 0737 - Unemploy Comp-Administr.	21,327.95	8,892.84	41.70%	7,000.00	3,165.24	45.22%
10 141 0738 - Unemploy Comp-Recreation	113,139.89	72,978.55	64.50%	6,000.00	1,342.77	22.38%
10 142 07XX Insurance	3,365,664.05	2,643,655.87	78.55%	3,157,225.00	2,210,700.71	70.02%
10 143 0827 - Transfer to Special Education	50,336,202.73	-	0.00%	59,734,579.91	-	0.00%
10 144 0838 - Transfer to Non-Ref Debt	9,042,476.00	-	0.00%	-	-	0.00%
10 145 0850 - Transfer to Food Service	21,657.22	-	0.00%	-	-	0.00%
10 146 08XX Transfers	59,400,335.95	-	0.00%	59,734,579.91	-	0.00%
10 147 0932 - Share Rev To Non-Govt Entities	13,392.00	7,800.00	58.24%	-	5,640.00	0.00%
10 148 0941 - Organizational Dues	67,863.17	41,177.09	60.68%	92,630.30	42,391.70	45.76%
10 149 0942 - Employee Dues/Fees	16,905.00	12,390.00	73.29%	100.00	9,642.40	9642.40%
10 150 0943 - Entry Fees/Royalties	29,636.25	4,749.84	16.03%	60,371.88	36,955.71	61.21%
10 151 0944 - Bank Service Charges	30,434.30	21,298.08	69.98%	46,000.00	40,558.96	88.17%
10 152 0949 - Other Dues and Fees FY18 forw	-	-	0.00%	-	125.00	0.00%
10 153 0962 - Inventory Adjustment	(2,023.39)	329.87	-16.30%	-	(182.09)	0.00%
10 154 0969 - Other Adjustments	32,215.20	-	0.00%	2,000.00	426.11	21.31%
10 155 0970 - Clearing	-	13,096.18	0.00%	-	963.58	0.00%
10 156 0971 - Aidable Refund Payment	3,732.75	(66,932.40)	-1793.11%	-	(66,919.60)	0.00%
10 157 0972 - Non-Aidable Refund Paymt	178,452.38	123,805.42	69.38%	500,000.00	203,735.55	40.75%
10 158 0990 - Miscellaneous	(273.62)	143.98	-52.62%	293,515.67	60.74	0.02%
10 159 0996 - Reserve	-	-	0.00%	179,400.00	-	0.00%
10 160 0998 - Superint Contingency Fund	-	-	0.00%	40,000.00	-	0.00%
10 161 09XX Dues/Fees/Misc	370,334.04	157,858.06	42.63%	1,214,017.85	273,398.06	22.52%
10 162 10 - GENERAL FUND	391,286,326.09	121,675,727.95	31.10%	452,148,584.65	133,436,512.15	29.51%
27 163 0101 - Teacher-Temp	1,571,991.17	893,265.76	56.82%	2,007,009.46	1,512,835.22	75.38%
27 164 0102 - Sub Teacher-Contractual	264,363.14	69,041.45	26.12%	875,429.00	302,477.74	34.55%
27 165 0103 - Clerical / Technical-Temp	-	-	0.00%	300.00	10,958.66	3652.89%
27 166 0104 - EA / SEA-Temp	323,829.11	42,590.99	13.15%	1,099,355.34	477,328.22	43.42%
27 167 0109 - Misc-Temp	120,275.38	45,286.60	37.65%	69,321.00	91,770.09	132.38%
27 168 0110 - Administrative-Perm	794,479.28	395,702.15	49.81%	603,294.70	211,087.15	34.99%
27 169 0111 - Teacher-Perm	38,776,215.24	13,022,085.41	33.58%	39,758,970.77	13,348,371.79	33.57%
27 170 0113 - Clerical / Technical-Perm	357,002.44	172,395.17	48.29%	392,892.92	169,478.09	43.14%
27 171 0114 - EA / HCA-Perm	7,642,326.16	3,257,470.58	42.62%	8,671,326.43	3,248,215.07	37.46%
27 172 0118 - PermNon-Union Professional	69,427.94	33,738.47	48.59%	237,347.20	80,241.92	33.81%
27 173 0119 - Misc-Perm	1,635,738.29	702,048.17	42.92%	1,838,601.59	699,673.83	38.05%
27 174 0121 - Sub SEA-Contractual	21,891.94	450.44	2.06%	-	4,253.47	0.00%
27 175 0122 - Sub Teacher-Administrativ	-	-	0.00%	129,358.38	2,587.67	2.00%
27 176 0124 - Sub SEA Floater	70,750.45	32,942.91	46.56%	106,095.05	43,151.10	40.67%
27 177 0126 - Time Limited EA/SEA	39,752.47	-	0.00%	158,927.00	131,730.18	82.89%
27 178 0163 - Clerical OT	2,699.46	124.86	4.63%	25,000.00	11,670.04	46.68%
27 179 0164 - Ed Asst OT	4,547.99	2,322.92	51.08%	500.00	1,279.59	255.92%
27 180 0169 - Other OT	2,390.80	652.07	27.27%	100.00	619.39	619.39%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
27 181 01XX Salaries	51,697,681.26	18,670,117.95	36.11%	55,973,828.84	20,347,729.22	36.35%
27 182 0212 - Employer's Share WRS	3,416,709.75	1,239,940.27	36.29%	3,327,779.01	1,321,167.92	39.70%
27 183 0214 - Employer WRS Rate Temp	-	-	0.00%	269,551.78	-	0.00%
27 184 0220 - Social Security	3,861,522.77	1,395,089.53	36.13%	3,855,681.07	1,520,608.34	39.44%
27 185 0222 - Social Security Rate Temp	-	-	0.00%	305,821.75	-	0.00%
27 186 0230 - Life Insurance	104,358.29	37,319.53	35.76%	115,861.23	35,990.56	31.06%
27 187 0240 - Health Insurance	13,363,714.06	4,957,035.69	37.09%	15,035,862.99	5,048,402.98	33.58%
27 188 0243 - Dental Insurance	796,291.46	286,089.08	35.93%	850,455.46	271,195.29	31.89%
27 189 0250 - Other Insurance	359,130.69	-	0.00%	-	-	0.00%
27 190 0251 - Long Term Disability Ins	270,189.94	94,389.90	34.93%	331,913.31	110,534.46	33.30%
27 191 0291 - College Credit Reimbursement	34,056.53	23,051.33	67.69%	35,000.00	6,744.14	19.27%
27 192 02XX Benefits	22,205,973.49	8,032,915.33	36.17%	24,127,926.60	8,314,643.69	34.46%
27 193 0310 - Personal Svs-Prof/Tec/Official	246,943.34	109,315.30	44.27%	463,067.00	102,976.46	22.24%
27 194 0314 - Personal Services Consult	-	-	0.00%	9,400.00	9,379.80	99.79%
27 195 0324 - Non-Tech Repairs & Maint	2,238.73	1,699.75	75.92%	57,900.00	2,095.70	3.62%
27 196 0328 - Building Rental (Lease)	192,522.04	96,261.02	50.00%	236,522.00	4,000.00	1.69%
27 197 0341 - Pupil Travel	3,033,921.60	1,036,316.51	34.16%	3,957,950.00	1,058,625.90	26.75%
27 198 0342 - Employee Travel	16,553.31	1,380.72	8.34%	200,400.00	19,285.69	9.62%
27 199 0343 - Contracted Service Travel	14.26	420.16	2946.42%	100.00	-	0.00%
27 200 0349 - Taxi Cab Transportation	73.30	-	0.00%	400.00	149.30	37.33%
27 201 0353 - Postage	1,844.09	300.87	16.32%	1,250.00	752.45	60.20%
27 202 0354 - Printing & Binding	131.19	34.44	26.25%	12,700.00	32.00	0.25%
27 203 0355 - Telephone	19,613.81	9,985.45	50.91%	20,310.00	4,628.15	22.79%
27 204 0356 - Quick Copy Service	-	-	0.00%	27,500.00	-	0.00%
27 205 0358 - On-line communications	1,259.29	233.94	18.58%	14,700.00	1,796.68	12.22%
27 206 0360 - Tech/Software Services	85,365.57	64,483.71	75.54%	68,730.00	55,500.00	80.75%
27 207 0362 - Software as a Service	69,345.10	2,220.44	3.20%	-	26,712.42	0.00%
27 208 0370 - Educ Svcs-Non Govt Agency	118,670.15	19,737.00	16.63%	203,300.00	52,320.05	25.74%
27 209 0382 - Payment To WI School District	15,931.00	-	0.00%	-	-	0.00%
27 210 0386 - Payment To CESA	2,130.00	365.00	17.14%	1,675.00	765.00	45.67%
27 211 0387 - Payment To State	-	-	0.00%	1,000.00	-	0.00%
27 212 0389 - Payment To WTCS District	9,896.96	3,363.52	33.99%	-	487.05	0.00%
27 213 03XX Purch Svcs	3,816,453.74	1,346,117.83	35.27%	5,276,904.00	1,339,506.65	25.38%
27 214 0411 - General Supplies	126,351.35	32,816.59	25.97%	418,650.00	70,477.62	16.83%
27 215 0415 - Food	406.48	-	0.00%	7,000.00	-	0.00%
27 216 0416 - Medical Supplies	52,463.16	45,775.77	87.25%	250,000.00	-	0.00%
27 217 0433 - Newspapers	-	-	0.00%	300.00	-	0.00%
27 218 0434 - Periodicals	2,935.77	7,727.92	263.23%	9,510.00	7,772.00	81.72%
27 219 0435 - Instr Computer Software	-	8,400.00	0.00%	8,400.00	-	0.00%
27 220 0439 - Other Media	164,526.14	158,851.24	96.55%	334,425.00	90,176.20	26.96%
27 221 0440 - Non-Capital Equipment	57,386.13	24,857.32	43.32%	352,004.00	52,044.37	14.79%
27 222 0470 - Textbooks	735.79	518.34	70.45%	-	167.10	0.00%
27 223 0472 - Workbooks	118.80	118.80	100.00%	-	-	0.00%
27 224 0481 - Technology Supplies	53,476.26	46,089.50	86.19%	56,000.00	387.74	0.69%
27 225 0482 - Non-Capital Tech Hardware	138,404.21	4,530.20	3.27%	25,510.00	10,175.79	39.89%
27 226 0483 - Non-Capital Software	12,137.77	14,971.66	123.35%	34,750.00	199.68	0.57%
27 227 0490 - Non-Instr Reference Mats	40,604.46	12,270.79	30.22%	18,700.00	114,520.55	612.41%
27 228 04XX Non-Capital	649,546.32	356,928.13	54.95%	1,515,249.00	345,921.05	22.83%
27 229 0541 - Building Improve Addition	-	-	0.00%	-	3,259.20	0.00%
27 230 0551 - Equipment - Addition	9,414.50	-	0.00%	-	-	0.00%
27 231 05XX Capital Purch	9,414.50	-	0.00%	-	3,259.20	0.00%
27 232 0713 - Worker's Compensation	12,478.35	-	0.00%	404,950.00	-	0.00%
27 233 07XX Insurance	12,478.35	-	0.00%	404,950.00	-	0.00%
27 234 0810 - Transfer to General Fund	-	-	0.00%	166,555.80	-	0.00%
27 235 08XX Transfers	-	-	0.00%	166,555.80	-	0.00%
27 236 0941 - Organizational Dues	5,989.00	4,100.00	68.46%	7,100.00	89.00	1.25%
27 237 0942 - Employee Dues/Fees	7,245.00	4,025.00	55.56%	9,180.00	2,425.00	26.42%
27 238 0943 - Entry Fees/Royalties	717.11	498.00	69.45%	14,580.00	1,405.99	9.64%
27 239 0949 - Other Dues and Fees FY18 forw	10,125.00	3,700.00	36.54%	20,000.00	3,800.00	19.00%
27 240 09XX Dues/Fees/Misc	24,076.11	12,323.00	51.18%	50,860.00	7,719.99	15.18%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
27 241 27 - EDUCATIONAL SERVICES	78,415,623.77	28,418,402.24	36.24%	87,516,274.24	30,358,779.80	34.69%
30 242 0673 - Principal-Long-Term Notes	16,050,000.00	-	0.00%	4,225,000.00	-	0.00%
30 243 0675 - Principal-Long-Term Bonds	1,390,000.00	-	0.00%	14,165,000.00	-	0.00%
30 244 0683 - Interest-Long-Term Notes	1,108,493.84	386,418.75	34.86%	264,000.00	132,000.00	50.00%
30 245 0685 - Interest-Long-Term Bonds	204,637.50	102,318.75	50.00%	2,365,103.13	1,266,715.63	53.56%
30 246 0691 - Other Debt Retirement	314,811.24	-	0.00%	-	-	0.00%
30 247 06XX Debt Payments	19,067,942.58	488,737.50	2.56%	21,019,103.13	1,398,715.63	6.65%
30 248 30 - REFERENDUM DEBT SERVICE	19,067,942.58	488,737.50	2.56%	21,019,103.13	1,398,715.63	6.65%
38 249 0673 - Principal-Long-Term Notes	8,195,000.00	2,030,000.00	24.77%	970,000.00	970,000.00	100.00%
38 250 0674 - Principal-State Trust Fun	240,763.50	-	0.00%	-	-	0.00%
38 251 0675 - Principal-Long-Term Bonds	17,515,000.00	-	0.00%	2,890,000.00	-	0.00%
38 252 0683 - Interest-Long-Term Notes	162,155.75	92,211.00	56.87%	29,700.00	19,700.00	66.33%
38 253 0684 - Interest-St Trust Fd	7,222.91	-	0.00%	-	-	0.00%
38 254 0685 - Interest-Long-Term Bonds	511,175.00	255,587.50	50.00%	38,945.83	20,970.83	53.85%
38 255 0691 - Other Debt Retirement	161,747.00	-	0.00%	-	-	0.00%
38 256 06XX Debt Payments	26,793,064.16	2,377,798.50	8.87%	3,928,645.83	1,010,670.83	25.73%
38 257 38 - NON REFERENDUM DEBT SERVICE	26,793,064.16	2,377,798.50	8.87%	3,928,645.83	1,010,670.83	25.73%
41 258 0116 - Maint / Trades-Perm	-	390,305.39	0.00%	869,052.11	408,804.17	47.04%
41 259 0166 - Trades OT	-	3,885.05	0.00%	-	18,060.73	0.00%
41 260 01XX Salaries	-	394,190.44	0.00%	869,052.11	426,864.90	49.12%
41 261 0212 - Employer's Share WRS	-	26,574.14	0.00%	58,661.20	28,745.44	49.00%
41 262 0220 - Social Security	-	28,986.66	0.00%	65,182.89	31,651.61	48.56%
41 263 0230 - Life Insurance	-	1,393.54	0.00%	3,210.38	1,404.92	43.76%
41 264 0240 - Health Insurance	-	95,349.20	0.00%	231,453.70	91,233.93	39.42%
41 265 0243 - Dental Insurance	-	5,185.64	0.00%	12,113.06	4,673.59	38.58%
41 266 0251 - Long Term Disability Ins	-	1,969.53	0.00%	5,246.77	2,373.55	45.24%
41 267 02XX Benefits	-	159,458.71	0.00%	375,868.00	160,083.04	42.59%
41 268 0310 - Personal Svs-Prof/Tec/Official	18,372.90	-	0.00%	-	-	0.00%
41 269 0322 - Rental of Computing Equipment	1,227.75	-	0.00%	-	-	0.00%
41 270 0324 - Non-Tech Repairs & Maint	4,063,996.09	2,093,940.08	51.52%	360,000.00	2,600,734.25	722.43%
41 271 0327 - Construction Services	413,432.45	79,949.29	19.34%	3,388,764.89	9,150.00	0.27%
41 272 0351 - Advertising	-	-	0.00%	1,500.00	-	0.00%
41 273 03XX Purch Svcs	4,497,029.19	2,173,889.37	48.34%	3,750,264.89	2,609,884.25	69.59%
41 274 0713 - Worker's Compensation	-	-	0.00%	4,815.00	-	0.00%
41 275 07XX Insurance	-	-	0.00%	4,815.00	-	0.00%
41 276 41 - CAPITAL EXPANSION	4,497,029.19	2,727,538.52	60.65%	5,000,000.00	3,196,832.19	63.94%
42 277 0310 - Personal Svs-Prof/Tec/Official	15,410.20	-	0.00%	-	-	0.00%
42 278 0311 - Architect & Engineer Fees	4,206,553.18	-	0.00%	-	3,120,163.19	0.00%
42 279 0327 - Construction Services	255,008.34	-	0.00%	95,230,672.02	609,350.00	0.64%
42 280 03XX Purch Svcs	4,476,971.72	-	0.00%	95,230,672.02	3,729,513.19	3.92%
42 281 0531 - Building Acquisition	6,400,380.00	6,400,380.00	100.00%	-	-	0.00%
42 282 05XX Capital Purch	6,400,380.00	6,400,380.00	100.00%	-	-	0.00%
42 283 42 - REFERENDUM	10,877,351.72	6,400,380.00	58.84%	95,230,672.02	3,729,513.19	3.92%
50 284 0107 - Food Service-Temp	225,899.71	52,809.62	23.38%	136,835.76	81,092.46	59.26%
50 285 0110 - Administrative-Perm	216,240.03	104,489.86	48.32%	124,429.95	52,828.14	42.46%
50 286 0113 - Clerical / Technical-Perm	57,136.78	24,601.60	43.06%	60,614.92	24,806.03	40.92%
50 287 0115 - Cust / Operation-Perm	343,687.44	145,035.13	42.20%	314,845.44	148,159.64	47.06%
50 288 0117 - Food Service-Permanent	1,466,011.35	585,700.79	39.95%	2,585,946.48	842,657.34	32.59%
50 289 0118 - PermNon-Union Professional	287,753.34	134,875.47	46.87%	380,995.25	186,313.94	48.90%
50 290 0135 - Cust O/T-Snow Plowing	9,083.57	1,086.26	11.96%	-	-	0.00%
50 291 0139 - Cust O/T-Emergency Maint.	108.36	108.36	100.00%	-	-	0.00%
50 292 0163 - Clerical OT	2,159.70	933.48	43.22%	-	4,004.47	0.00%
50 293 0165 - Custodial OT	12,616.25	6,000.96	47.57%	-	17,907.98	0.00%
50 294 0167 - Food Svcs OT	96,605.01	5,056.70	5.23%	-	43,777.59	0.00%
50 295 0169 - Other OT	-	-	0.00%	-	54.44	0.00%
50 296 0199 - Salary Savings	-	-	0.00%	(200,000.00)	-	0.00%
50 297 01XX Salaries	2,717,301.54	1,060,698.23	39.03%	3,403,667.80	1,401,602.03	41.18%
50 298 0212 - Employer's Share WRS	168,509.54	65,656.47	38.96%	184,638.58	87,758.79	47.53%
50 299 0214 - Employer WRS Rate Temp	-	-	0.00%	9,141.00	-	0.00%
50 300 0220 - Social Security	202,937.54	78,641.02	38.75%	260,002.46	104,163.14	40.06%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
50 301 0222 - Social Security Rate Temp	-	-	0.00%	10,469.00	-	0.00%
50 302 0230 - Life Insurance	7,349.19	2,986.53	40.64%	10,534.83	2,931.25	27.82%
50 303 0240 - Health Insurance	1,051,582.46	409,192.46	38.91%	1,632,345.87	450,386.26	27.59%
50 304 0243 - Dental Insurance	57,364.11	23,164.07	40.38%	87,904.63	25,524.47	29.04%
50 305 0251 - Long Term Disability Ins	12,634.97	5,006.68	39.63%	19,974.93	6,724.82	33.67%
50 306 02XX Benefits	1,500,377.81	584,647.23	38.97%	2,215,011.30	677,488.73	30.59%
50 307 0310 - Personal Svs-Prof/Tec/Official	16,109.27	4,702.37	29.19%	97,995.99	8,934.46	9.12%
50 308 0318 - Pers Svcs Clerical-Temp	-	-	0.00%	9,000.00	88,773.93	986.38%
50 309 0323 - Do Not Use	4,775.61	4,275.61	89.53%	-	-	0.00%
50 310 0324 - Non-Tech Repairs & Maint	41,081.33	17,652.76	42.97%	71,000.00	21,179.01	29.83%
50 311 0325 - Vehicle / Equipment Rental	-	-	0.00%	1,500.00	189.90	12.66%
50 312 0331 - Gas	4,685.19	655.71	14.00%	6,000.00	162.30	2.71%
50 313 0336 - Electricity	38,037.17	18,472.34	48.56%	41,000.00	14,411.00	35.15%
50 314 0337 - Water & Sewer	16,556.93	6,607.88	39.91%	16,000.00	7,614.87	47.59%
50 315 0342 - Employee Travel	8,784.51	3,490.13	39.73%	15,100.00	4,383.03	29.03%
50 316 0351 - Advertising	555.00	-	0.00%	1,000.00	-	0.00%
50 317 0354 - Printing & Binding	-	-	0.00%	200.00	36.06	18.03%
50 318 0355 - Telephone	1,321.14	630.02	47.69%	1,000.00	595.33	59.53%
50 319 0360 - Tech/Software Services	49,737.78	49,618.38	99.76%	50,000.00	50,462.63	100.93%
50 320 0370 - Educ Svcs-Non Govt Agency	639.37	59.95	9.38%	6,000.00	3,000.00	50.00%
50 321 0381 - Payment To Municipality	11,546.00	11,546.00	100.00%	12,000.00	11,546.00	96.22%
50 322 0387 - Payment To State	14,956.62	5,673.52	37.93%	11,000.00	10,815.74	98.32%
50 323 03XX Purch Svcs	208,785.92	123,384.67	59.10%	338,795.99	222,104.26	65.56%
50 324 0411 - General Supplies	255,926.05	117,299.14	45.83%	390,208.13	247,099.08	63.32%
50 325 0415 - Food	2,829,179.20	1,018,994.38	36.02%	4,447,511.79	1,894,838.38	42.60%
50 326 0420 - Apparel	9,012.22	4,308.66	47.81%	95,000.00	6,089.14	6.41%
50 327 0434 - Periodicals	462.26	462.26	100.00%	800.00	462.26	57.78%
50 328 0440 - Non-Capital Equipment	402,559.26	25,558.49	6.35%	226,000.00	10,052.55	4.45%
50 329 0481 - Technology Supplies	-	-	0.00%	50,000.00	-	0.00%
50 330 0482 - Non-Capital Tech Hardware	1,684.95	-	0.00%	160,000.00	737.08	0.46%
50 331 04XX Non-Capital	3,498,823.94	1,166,622.93	33.34%	5,369,519.92	2,159,278.49	40.21%
50 332 0551 - Equipment - Addition	97,288.00	-	0.00%	455,642.63	-	0.00%
50 333 0561 - Equipment - Replacement	-	-	0.00%	3,000.00	-	0.00%
50 334 05XX Capital Purch	97,288.00	-	0.00%	458,642.63	-	0.00%
50 335 0713 - Worker's Compensation	18,178.00	-	0.00%	30,000.00	-	0.00%
50 336 07XX Insurance	18,178.00	-	0.00%	30,000.00	-	0.00%
50 337 50 - FOOD SERVICE	8,040,755.21	2,935,353.06	36.51%	11,815,637.64	4,460,473.51	37.75%
80 338 0101 - Teacher-Temp	7,709.92	3,643.72	47.26%	5,719.00	1,564.54	27.36%
80 339 0103 - Clerical / Technical-Temp	19,695.44	3,550.57	18.03%	50,000.00	29,949.43	59.90%
80 340 0104 - EA / SEA-Temp	999.44	294.07	29.42%	402,248.00	484.52	0.12%
80 341 0105 - Cust / Operation-Temp	-	-	0.00%	875.00	-	0.00%
80 342 0107 - Food Service-Temp	149,956.62	191,886.64	127.96%	-	-	0.00%
80 343 0108 - NonUnion Professional-Temp	8,847.53	1,988.18	22.47%	-	13,706.30	0.00%
80 344 0109 - Misc-Temp	4,431,328.20	2,121,254.78	47.87%	4,229,513.00	1,813,182.15	42.87%
80 345 0110 - Administrative-Perm	399,521.97	198,530.96	49.69%	407,854.10	178,624.46	43.80%
80 346 0111 - Teacher-Perm	177,747.82	58,713.95	33.03%	123,052.75	33,293.89	27.06%
80 347 0113 - Clerical / Technical-Perm	1,444,667.26	753,847.12	52.18%	1,567,351.30	706,750.82	45.09%
80 348 0114 - EA / HCA-Perm	176,147.62	75,492.92	42.86%	204,446.95	58,268.09	28.50%
80 349 0115 - Cust / Operation-Perm	219,396.54	141,515.57	64.50%	170,425.08	82,165.72	48.21%
80 350 0118 - PermNon-Union Professional	2,703,508.57	1,327,869.39	49.12%	2,979,453.35	1,403,731.91	47.11%
80 351 0122 - Sub Teacher-Administrativ	-	-	0.00%	1,000.00	-	0.00%
80 352 0135 - Cust O/T-Snow Plowing	1,232.54	46.68	3.79%	-	-	0.00%
80 353 0138 - Cust O/T-MSCR Programming	4,566.95	965.02	21.13%	-	3,535.05	0.00%
80 354 0141 - Security	54,025.01	23,528.13	43.55%	75,492.01	17,883.34	23.69%
80 355 0161 - Security OT	127.09	68.06	53.55%	-	16.04	0.00%
80 356 0163 - Clerical OT	4,632.33	1,397.70	30.17%	-	2,077.91	0.00%
80 357 0164 - Ed Asst OT	724.98	351.81	48.53%	-	240.43	0.00%
80 358 0165 - Custodial OT	1,650.10	150.57	9.12%	-	2,946.93	0.00%
80 359 0167 - Food Svcs OT	551.80	412.11	74.68%	-	-	0.00%
80 360 0169 - Other OT	21,320.38	5,775.44	27.09%	263.00	16,906.13	6428.19%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
80 361 01XX Salaries	9,828,358.11	4,911,283.39	49.97%	10,217,693.54	4,365,327.66	42.72%
80 362 0212 - Employer's Share WRS	462,458.30	240,660.55	52.04%	364,423.63	204,545.69	56.13%
80 363 0214 - Employer WRS Rate Temp	-	-	0.00%	180,497.00	-	0.00%
80 364 0220 - Social Security	739,704.95	370,360.62	50.07%	415,143.81	329,355.44	79.34%
80 365 0222 - Social Security Rate Temp	-	-	0.00%	359,335.00	-	0.00%
80 366 0230 - Life Insurance	13,366.03	6,008.39	44.95%	12,364.30	5,585.06	45.17%
80 367 0240 - Health Insurance	1,268,169.21	606,711.84	47.84%	1,212,394.50	449,292.82	37.06%
80 368 0243 - Dental Insurance	77,245.76	34,774.29	45.02%	67,250.85	26,102.26	38.81%
80 369 0251 - Long Term Disability Ins	29,527.70	13,665.05	46.28%	33,439.09	14,539.83	43.48%
80 370 02XX Benefits	2,590,471.95	1,272,180.74	49.11%	2,644,848.18	1,029,421.10	38.92%
80 371 0310 - Personal Svs-Prof/Tec/Official	726,271.70	113,102.44	15.57%	834,355.72	281,226.94	33.71%
80 372 0315 - Employee Health Exams	473.00	184.50	39.01%	1,000.00	236.50	23.65%
80 373 0324 - Non-Tech Repairs & Maint	9,437.61	1,491.43	15.80%	8,693.94	7,074.78	81.38%
80 374 0325 - Vehicle / Equipment Rental	7,700.76	5,324.69	69.14%	5,350.00	5,309.95	99.25%
80 375 0327 - Construction Services	8,760.00	-	0.00%	450,000.00	-	0.00%
80 376 0328 - Building Rental (Lease)	209,376.89	81,485.11	38.92%	619,500.00	255,276.88	41.21%
80 377 0331 - Gas	8,969.68	1,605.44	17.90%	8,800.00	1,663.13	18.90%
80 378 0336 - Electricity	21,921.59	11,569.21	52.78%	28,500.00	12,326.21	43.25%
80 379 0341 - Pupil Travel	9,832.73	580.43	5.90%	386,100.00	58,176.76	15.07%
80 380 0342 - Employee Travel	6,016.52	1,184.57	19.69%	50,325.00	10,685.48	21.23%
80 381 0345 - Pupil Field Trips Lodge & Food	-	-	0.00%	-	278.50	0.00%
80 382 0348 - Vehicle Fuel	1,265.73	1,265.73	100.00%	4,500.00	4,349.47	96.65%
80 383 0349 - Taxi Cab Transportation	9,341.52	3,287.10	35.19%	9,600.00	8,645.29	90.06%
80 384 0351 - Advertising	51,503.69	19,318.40	37.51%	74,000.00	20,728.16	28.01%
80 385 0353 - Postage	14,337.45	6,845.47	47.75%	38,190.57	20,674.01	54.13%
80 386 0354 - Printing & Binding	19,217.29	1,624.68	8.45%	34,920.00	1,215.50	3.48%
80 387 0355 - Telephone	14,308.51	5,242.68	36.64%	12,250.00	9,674.01	78.97%
80 388 0358 - On-line communications	1,928.59	874.65	45.35%	700.00	-	0.00%
80 389 0360 - Tech/Software Services	12,261.31	10,915.80	89.03%	19,200.00	16,186.99	84.31%
80 390 0370 - Educ Svcs-Non Govt Agency	29,534.06	-	0.00%	37,000.00	3,128.27	8.45%
80 391 0381 - Payment To Municipality	2,729.10	1,087.33	39.84%	88,500.00	7,784.17	8.80%
80 392 0387 - Payment To State	613.38	-	0.00%	800.00	1,118.70	139.84%
80 393 0389 - Payment To WTCS District	79.00	79.00	100.00%	-	-	0.00%
80 394 03XX Purch Svcs	1,165,880.11	267,068.66	22.91%	2,712,285.23	725,759.70	26.76%
80 395 0411 - General Supplies	298,898.31	121,070.52	40.51%	349,017.02	104,947.03	30.07%
80 396 0415 - Food	88,044.61	39,976.95	45.41%	64,300.00	32,390.95	50.37%
80 397 0416 - Medical Supplies	43,536.00	43,536.00	100.00%	-	-	0.00%
80 398 0417 - Paper	479.02	-	0.00%	2,000.00	197.50	9.88%
80 399 0420 - Apparel	35,986.75	11,029.45	30.65%	30,100.00	11,835.50	39.32%
80 400 0431 - Audiovisual Media	2,679.93	-	0.00%	1,529.95	1,500.00	98.04%
80 401 0433 - Newspapers	-	-	0.00%	1,000.00	-	0.00%
80 402 0439 - Other Media	8.87	8.87	100.00%	-	-	0.00%
80 403 0440 - Non-Capital Equipment	22,763.19	6,924.34	30.42%	5,709.86	2,180.74	38.19%
80 404 0481 - Technology Supplies	1,287.44	263.36	20.46%	3,194.76	-	0.00%
80 405 0482 - Non-Capital Tech Hardware	9,837.64	2,361.65	24.01%	5,000.00	2,802.00	56.04%
80 406 0483 - Non-Capital Software	10,758.00	10,758.00	100.00%	13,035.97	12,208.00	93.65%
80 407 04XX Non-Capital	514,279.76	235,929.14	45.88%	474,887.56	168,061.72	35.39%
80 408 0541 - Building Improve Addition	-	-	0.00%	324,194.90	-	0.00%
80 409 0551 - Equipment - Addition	38.22	-	0.00%	2,000.00	-	0.00%
80 410 0553 - Equipment-Add-Fixed Asset	5,250.00	5,250.00	100.00%	-	-	0.00%
80 411 05XX Capital Purch	5,288.22	5,250.00	99.28%	326,194.90	-	0.00%
80 412 0713 - Worker's Compensation	39,678.71	-	0.00%	50,000.00	-	0.00%
80 413 07XX Insurance	39,678.71	-	0.00%	50,000.00	-	0.00%
80 414 0941 - Organizational Dues	4,760.00	1,800.00	37.82%	3,000.00	2,234.00	74.47%
80 415 0942 - Employee Dues/Fees	-	-	0.00%	-	70.50	0.00%
80 416 0943 - Entry Fees/Royalties	10,843.52	1,795.16	16.56%	83,700.00	23,066.36	27.56%
80 417 0944 - Bank Service Charges	54,929.76	12,736.30	23.19%	120,000.00	40,747.83	33.96%
80 418 0996 - Reserve	-	-	0.00%	250,000.00	-	0.00%
80 419 09XX Dues/Fees/Misc	70,533.28	16,331.46	23.15%	456,700.00	66,118.69	14.48%
80 420 80 - COMMUNITY SERVICE	14,214,490.14	6,708,043.39	47.19%	16,882,609.41	6,354,688.87	37.64%

**Expenditure Budget to Actual
YTD through Month of December**

	YE Audited FY2021	YTD Dec FY2021	% to Audited FY2021	Budget FY2022	YTD Dec FY2022	% to Audited FY2022
Total for Report	553,192,582.86	171,731,981.16	31.04%	693,541,526.92	183,946,186.17	26.52%

Proposed Consent Agenda Preview – April 25, 2022

Please note that the consent agenda is currently in the workflow process. You will be given access to this draft agenda in order to look at the items and ask any questions that you may have during your briefings next week.

Thank you!

10. Consent Agenda

10.1 Main Motion

10.2 Students Seeking Approval to Work on High School Equivalency Diplomas

In Workflow

Step: 2 of 2

Submitted by: Larry Palm

Waiting for: Barbara Osborn

10.3 Requests to continue enrollment after age 20

10.4 Requests for Shortened Day Agreements

10.5 Interim Bills

In Workflow

Step: 1 of 1

Submitted by: Natalie P Rew

Waiting for: Barbara Osborn

10.6 Referendum Construction Bills

In Workflow

Step: 1 of 1

Submitted by: Natalie P Rew

Waiting for: Barbara Osborn

10.7 Contract Compliance

10.8 Agreement of Services with YMCA of Dane County, Inc

In Workflow

Step: 7 of 7

Submitted by: Lisa Roscoe

Waiting for: Barbara Osborn

10.9 Summer Semester Standard Aligned Curriculum in English/Spanish Gr 5-7

In Workflow

Step: 3 of 8

Submitted by: Kate A Kloetty

Waiting for: Mankah Z Mitchell

10.10 Summer Semester Standard Aligned Curriculum (Digital/Print) in English/Spanish Gr K-4

In Workflow

Step: 3 of 8

Submitted by: Kate A Kloetty

Waiting for: Mankah Z Mitchell

10.11 Classroom Libraries K-5 (LERNER and CustomEd)

In Workflow

Step: 8 of 8

Submitted by: Kate A Kloetty

Waiting for: Barbara Osborn

10.12 Recommendation A: Adoption of Core Instructional Resources for K-5 Literacy (Open Up/EL) and Biliteracy (Benchmark)

In Workflow

Step: 8 of 8

Submitted by: Kate A Kloetty

Waiting for: Barbara Osborn

10.13 Recommendation B: Adoption of Core Instructional Resources for K-5 Literacy and Biliteracy (Benchmark)

Proposed Consent Agenda Preview – April 25, 2022

In Workflow

Step: 3 of 8

Submitted by: Kate A Kloetty

Waiting for: Mankah Z Mitchell

10.14 Professional Development for School-Based ESL and BRTs that is attentive to Language and Content Development for English Language Learners (Vendor: WestEd)

In Workflow

Step: 3 of 8

Submitted by: Kate A Kloetty

Waiting for: Mankah Z Mitchell

10.15 Amendment to the Madison Education Partnership (MEP) Evaluation of MMSD's Full-Day 4-Year-Old Kindergarten to Include Qualitative Work

In Workflow

Step: 6 of 7

Submitted by: Janet M Brown

Waiting for: Carlettra Stanford

10.16 Request BOE Approval of Annual Renewal for SchoolMessenger

In Workflow

Step: 8 of 8

Submitted by: Staci A Jansen

Waiting for: Barbara Osborn

10.17 Request BOE Approval for FCC Emergency Connectivity Funds (ECF) for additional Chromebooks for Support Staff use

In Workflow

Step: 8 of 8

Submitted by: Staci A Jansen

Waiting for: Barbara Osborn

10.18 Request BOE Approval for the Annual Renewal of ClassLink Single Sign-On (SSO) & Rostering Management Platform

In Workflow

Step: 8 of 8

Submitted by: Staci A Jansen

Waiting for: Barbara Osborn

10.19 Request BOE Approval of Licensing, Support and Hosting for the Incident IQ Technology Asset Management and Help Request Ticketing System

In Workflow

Step: 8 of 8

Submitted by: Staci A Jansen

Waiting for: Barbara Osborn

10.20 Request BOE Approval for the purchase of Cyber Security Multi-Factor Authentication (MFA) software

In Workflow

Step: 8 of 8

Submitted by: Staci A Jansen

Waiting for: Barbara Osborn

10.21 Request BOE Approval for Wide Area Network (WAN) Fiber Services – AT&T

In Workflow

Step: 8 of 8

Submitted by: Staci A Jansen

Waiting for: Barbara Osborn

10.22 Request BOE Approval of Renewal Kronos Time Management System Hardware and Software Maintenance Services

In Workflow

Step: 8 of 8

Submitted by: Staci A Jansen

Waiting for: Barbara Osborn

10.23 MSCR West Program and Office Facility

In Workflow

Step: 3 of 7

Submitted by: Lisa Roscoe

Waiting for: Mankah Z Mitchell

10.24 Mendota & Sandburg Flooring Replacements - Summer 2022

In Workflow

Proposed Consent Agenda Preview – April 25, 2022

Step: 7 of 7

Submitted by: Svetlin B Borisov

Waiting for: Barbara Osborn

10.25 Building Services Playground Maintenance – Playground Equipment Phase 4 – Gerber Leisure Products & Lee Recreation

In Workflow

Step: 7 of 7

Submitted by: Svetlin B Borisov

Waiting for: Barbara Osborn

10.26 Asphalt Maintenance Projects - Phase 2

In Workflow

Step: 2 of 7

Submitted by: Svetlin B Borisov

Waiting for: Haley Gausmann

10.27 Board of Education Consent Item –Referendum 2020 Badger Rock School Guaranteed Maximum Price

In Workflow

Step: 7 of 7

Submitted by: Svetlin B Borisov

Waiting for: Barbara Osborn

10.28 MMSD Fleet Purchases - Two (2) Ford 2022 E-Transit-350 Cargo Vans and Six (6) 2022 Ford Mavericks

In Workflow

Step: 3 of 7

Submitted by: Angela D Maas

Waiting for: Mankah Z Mitchell

10.29 MMSD Fleet Purchases - One (1) 2022 F-150 Super Crew Cab 5.5' box

In Workflow

Step: 7 of 7

Submitted by: Angela D Maas

Waiting for: Barbara Osborn

10.30 MMSD Fleet Purchases - One (1) 2022 F-350 with BOSS Snow Plow Package

In Workflow

Step: 2 of 7

Submitted by: Angela D Maas

Waiting for: Haley Gausmann

10.31 Approval of the Dane County Human Services (DCHS) Multicultural parents, students and Black Student Union donation to La Follette High School pursuant to Board Policy #6177

In Workflow

Step: 7 of 7

Submitted by: Roxanne Amundson

Waiting for: Barbara Osborn

10.32 NoVo Equitable Design for Teacher Morale and Retention Grant from Education First, Rockefeller Philanthropy Advisors (RPA) Education First's fiscal agent and partner in this grant program, pursuant to Board Policy #6177.

In Workflow

Step: 7 of 7

Submitted by: Jamie Anderson

Waiting for: Barbara Osborn

10.33 Grant of \$14,000 from American Welding Society Light a Spark Grant, pursuant to Board Policy #6177

In Workflow

Step: 7 of 7

Submitted by: Roxanne Amundson

Waiting for: Barbara Osborn

10.34 Donations from Memorial Booster, West Booster. LL Funds. East FMPS, pursuant to Board Policy #6177

In Workflow

Step: 7 of 7

Submitted by: Roxanne Amundson

Waiting for: Barbara Osborn

10.35 Donation from Olson PTO, pursuant to Board Policy #6177

In Workflow

Proposed Consent Agenda Preview – April 25, 2022

Step: 6 of 7

Submitted by: Roxanne Amundson

Waiting for: Carlettra Stanford

10.36 Approval of the Don Miller Subaru donation of \$12,500 through AdoptAClassroom.org for the 2022-23 school year, pursuant BOE policy #6177

[In Workflow](#)

Step: 6 of 7

Submitted by: Dametra N Moore

Waiting for: Carlettra Stanford

10.37 Grants and Donations under \$10,000.00

[In Workflow](#)

Step: 1 of 1

Submitted by: Julie Pophal

Waiting for: Barbara Osborn

10.38 Human Resources Transactions Report

[In Workflow](#)

Step: 2 of 2

Submitted by: Tina Updike

Waiting for: Barbara Osborn

10.39 Purchase of 30 Mac Computers with Apple Care

[In Workflow](#)

Step: 3 of 7

Submitted by: Roxanne Amundson

Waiting for: Mankah Z Mitchell



POLICY PERSPECTIVES

Vol. 44, No. 8
March 2022

LICENSING FOR “NATUROPATHIC DOCTORS” AFFECTS SCHOOL POLICIES AND PROCEDURES

The state legislature recently created a comprehensive licensing framework for “naturopathic doctors.” The relevant legislation, 2021 Wisconsin Act 130, establishes a state licensing board, licensing requirements and renewal procedures, and the scope and limitations of practice for doctors of naturopathic medicine. While most of Act 130 took effect on February 6, 2022, it is somewhat unclear how quickly the new naturopathic medicine examining board will begin licensing individual practitioners.

In connection with the Act 130 licensing framework, the legislature also amended several school-related statutes to authorize the involvement of licensed naturopathic doctors in the following processes:

- **Excused absences for medical reasons.** Under school attendance procedures, when a school attendance officer requests a statement from a health care provider to confirm that a child is temporarily not in a proper physical or mental condition to attend a school, licensed naturopathic doctors are now listed among the health care providers and practitioners who are authorized to supply such a statement. Refer to section 118.15(3)(a) of the state statutes.
- **Administration of medication.** The primary statute that governs the administration of medication to students, section 118.29, now defines the term “practitioner” to include licensed naturopathic doctors. Under that statute, school officials must ensure that the school has received appropriate documentation from a qualified practitioner to support the school-based administration of prescription drugs and certain nonprescription drug products.

- **Employee physical examinations.** Licensed naturopathic doctors are now listed among the types of practitioners who are authorized to conduct employment-related physical examinations under section 118.25 of the state statutes. That statute provides that, as a condition of employment, most school district employees must be “examined by a practitioner in the employ of or under contract with the school district, but if a practitioner is not employed or under contract, the examination shall be made by a practitioner selected by the school employee.”

If a school district’s current policies and procedures related to any of the functions identified above expressly list the different types of practitioners who are authorized to perform the function, then the local documents should be amended to include licensed naturopathic doctors in the applicable definition or list. However, if local policies and procedures use more general language (e.g., by referring broadly to “authorized practitioners”) without further details, then relevant school officials and staff at least need to be aware of the new status of licensed “naturopathic doctors.”

In connection with the administration of medication to students, the term “practitioner” is now defined in section 118.29 as “any physician, naturopathic doctor, dentist, optometrist, physician assistant, advanced practice nurse prescriber or podiatrist who is licensed in any state.” Note, however, that the specific prescribing authority of some of these practitioners may be limited. For example, the practice of “naturopathic medicine” under the newly-created Chapter 466 expressly includes “recommending, dispensing, and administering *nonprescription drug products*,” but does **not** appear to include authority to prescribe narcotics and other controlled substances. As a result, school officials and staff should likely understand section 118.29 to mean that each type of “practitioner” included in the

definition has authority to act under the statute to the extent consistent with the scope of practice that applies to the person's specific license.

[Subscribers to WASB's Policy Resource Guide can access a medication administration rule under topic 453.4 that has been updated in light of Act 130.]

DISTRICT ARTICULATES EXPECTATIONS FOR STAFF-STUDENT RELATIONSHIPS AND PROFESSIONAL BOUNDARIES

In an effort to be proactive and not reactive, and in collaboration and consultation with their insurance carrier, the *Whitefish Bay School District* recently completed the adoption and rollout to staff of a board-approved rule that establishes expectations for staff-student relationships and the maintenance of appropriate professional boundaries. The rollout to staff included the use of a video-based review of the rule for which the district's legal counsel provided commentary.

The rule begins by recognizing that all school district employees "have an obligation to promote the health, safety, and wellbeing of students by establishing and maintaining role-appropriate communicative, physical, emotional, and social boundaries in their interactions and relationships with students." The district expects employees' interactions with students to be (1) "developmentally safe, professional and appropriate," (2) "grounded in the staff member's District-authorized role," and (3) "consistent with the scope of the staff member's assigned duties and responsibilities."

A central organizing concept behind the district's written expectations is that it is not practical to establish an exhaustive list of conduct rules that expressly define appropriate and inappropriate conduct in all situations. Thus, while staff are certainly expected to follow any law, rule, or directive that provides clear direction for their interactions with students, district employees are also expected to "exercise sound and context-sensitive judgment and, as needed, seek input and guidance from a supervisor." A substantial portion of the document reflects this organizing concept by

(1) identifying some specific rules and expressly prohibited conduct; (2) supplying some general guidelines and standards for the exercise of judgment; and (3) providing specific examples of **both** appropriate and inappropriate staff behaviors. Consider the following excerpt:

"No staff member may engage in a relationship, interaction, or communication with a student that is sexual or romantic in nature. This includes, but is not limited to: dating, making sexual or romantic advances toward a student, accepting or encouraging any sexual or romantic advance initiated by a student, having sexual contact with a student, or communicating with a student using sexual innuendo or engaging in a sexually-explicit or sexually-suggestive manner.

No staff member may engage in grooming behaviors with any student. In this context, grooming is defined as any conduct or communication that fosters, exploits, or is intended to gauge a student's vulnerability or willingness to engage in inappropriate behavior. Grooming may involve a course of repeated or escalating conduct that normalizes inappropriate conduct from a student's perspective or otherwise desensitizes a student to inappropriate behaviors. Grooming often involves but is not limited exclusively to sexual contexts. Examples of conduct that can constitute grooming include:

1. Singling out a student for inordinate and inappropriate special attention, which may include exchanging special gifts, arranging to meet or communicating (including, but not limited, to texting or using social media) at inappropriate times or locations or without a sufficient school-related purpose.
2. Making sexually-suggestive or otherwise inappropriate comments about the student's body or appearance.
3. Engaging in expressly or implicitly sexualized communication, including exchanging information about a student's or an adult's sexual experiences or communicating other sexual content or sexual subject matter.
4. Stating or agreeing that any inappropriate conduct or communications between the staff member and a student will be secrets or confidences that should not be shared or disclosed to others.



2022 WASB SPRING WORKSHOPS



Governing for Excellence

MAY 10-19, 2022 | LOCATIONS VARY



REGISTER ONLINE AT WASB.ORG

Governing for Excellence Workshop (\$105 per person)
Dinner – 6 pm; Program – 6:30-8:30 pm (All Locations)



How well boards carry out their governance responsibilities in many ways determines the quality of the education for the children they serve. What if more than merely recognizing the democratic principles underlying governance, local school boards could stand out as an example of highly effective decision-making, leadership, and action? This workshop will address:

- The major themes of good governance
- The importance of trust to good governance
- How to navigate the kinds of communication challenges that can sidetrack boards

Participants will gain a greater understanding of what it takes to be a highly effective board which uses communication tools for success.

Tuesday, May 10

CESA 1 • N25W23131 Paul Rd., Ste. 100, Pewaukee

Wednesday, May 11

CESA 2 • 1221 Innovation Dr., Ste. 205, Whitewater

Thursday, May 12

CESA 3 • 1300 Industrial Dr., Fennimore

Tuesday, May 17

CESA 7 • 595 Baeten Rd., Green Bay

Wednesday, May 18

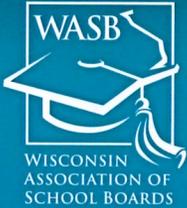
CESA 11 • 225 Ostermann Dr., Turtle Lake

Thursday, May 19

CESA 5 • 626 E. Slifer St., Portage

Visit WASB.org to register.

Registration deadline: One week prior to each workshop. No refunds can be given for late cancellations.
Members are welcome to attend a workshop in any location.



Policy Resource Guide



Your gateway to a storehouse of school policy-related information.

What is the Policy Resource Guide?

The Policy Resource Guide is a Web-based policy tool designed to assist Wisconsin school boards and administrators in the important tasks of policy development and implementation. The Policy Resource Guide contains information on a wide variety of policy topics, including those policies required by law and “hot policy” topics. The purpose of the Guide is to help school districts develop local policies that meet their own community needs and interests while keeping in mind general legal considerations.

A Comprehensive Resource:

- Key policy considerations for local decision makers
- Legal considerations
- Sample policies, procedures and exhibits
- Links to relevant statutes and resources
- Frequent updates and additions
- Accessible electronically 24/7

Key Uses:

- Update your school district policies and develop new policies on individual topics
- Answer day-to-day questions on policy implementation and provide board and administration professional development

The Policy Resource Guide has been designed especially for Wisconsin school districts. The guide is a user-friendly and easily navigable tool organized according to the WASB Policy Manual Coding System, but is searchable by topic. In addition to sample model policies, many policy topics also include a “Background Information” that provides school leaders with:

- *Key policy considerations related to the topic, including questions school officials can ask themselves when making local policy decisions;*
- *General legal considerations related to the topic, including hyperlinks to the laws and regulations referenced; and*
- *Hyperlinks to selected additional resources related to the topic including WASB Legal Comments and FOCUS issues, and other relevant educational and other agency resources.*

A Policy Resource Guide subscription also includes “added value” benefits for subscribers such as a “Base Policy Package”, a free subscription to WASB’s subscription policy publication The FOCUS, free access to WASB-recorded legal webinars, and so on.

The Policy Resource Guide offers school board members and administrators streamlined electronic access to school policy development and implementation information in one place.



Developed to be Wisconsin-specific

5. Using threats, bribery, fear, intimidation, harassment, embarrassment, or guilt to encourage secrecy in the relationship or to facilitate the start or continuation of inappropriate conduct or an inappropriate relationship.

No staff member may engage in any activity, conduct, or communication that constitutes, encourages, or invites either unlawful conduct or conduct that would unreasonably endanger the safety or well-being of any person.

The following expectations are necessarily context-sensitive and require staff members to reasonably exercise judgment and discretion in particular circumstances in order to maintain appropriate boundaries with students:

1. Staff shall not engage with students in inappropriately peer-like social relationships via activities or communications (including texting, social media, email, or other technology) that reasonably may compromise the staff member's ability to perform his/her District role, including their ability to serve as an effective and objective adult authority figure.
2. Staff shall not foster, encourage, or maintain relationships with students in which there is an inappropriate level of communicative, interpersonal, or emotional intimacy that reasonably may compromise the staff member's ability to perform their District role, including their ability to serve as an effective and objective adult authority figure, even though there may be no sexual or romantic aspect to the relationship.
3. Staff shall appropriately limit their physical contact with students. For example, staff are

expected to avoid physical contact with students that, taken in context, a reasonable person would be likely to perceive as suggestive of romantic/sexual interest or involvement, or as inappropriately familiar or intimate and without a legitimate purpose."

[In addition, staff are directed to consider the following as they exercise judgment in particular circumstances:]

1. "Staff-student relationships may become inappropriate depending on, for example, the frequency, timing, or location of any meetings, activities, or communications between the staff member and a student, and/or due to the specific nature, purpose, or subject matter of any meetings, activities, communications, or other conduct.
2. The consent or purported consent of the student and/or his/her parent or guardian does not determine whether a staff member has maintained appropriate boundaries."

Other portions of the district's rule (1) provide more specific examples of appropriate and inappropriate conduct; (2) acknowledge and address situations involving "outside-district relationships" (e.g., staff and students who are relatives or who are involved in common community activities); (3) establish a complaint/reporting procedure; (4) identify the potential applicability of mandatory reporting situations (e.g., child abuse reporting); and (5) establish that violations of the rules and expectations may lead to disciplinary consequences.

[Source: Whitefish Bay School District, 528-Rule]

© 2022 **Policy Perspectives** is published by the Wisconsin Association of School Boards, Inc.
Barbara Herzog, President John Ashley, Executive Director

WASB members are encouraged to contact the WASB's legal and policy services staff with any questions.

122 West Washington Avenue, Suite 400, Madison, WI 53703
Phone: 608.257.2622 or 877.705.4422 (toll free)

Teresa Kimball
Policy Services Assistant
tkimball@wasb.org

Ben Niehaus
Director of Member Services
bniehaus@wasb.org

Scott Mikesh
Staff Counsel
smikesh@wasb.org

Dan Mallin
Staff Counsel
dmallin@wasb.org

Policy Perspectives is designed to provide general information as a service to all WASB members. It should not be relied upon as legal advice. If legal advice is required, the services of competent legal counsel should be obtained.



Supporting, Promoting and Advancing Public Education
122 W. Washington Avenue, SUITE 400, Madison, WI 53703
ELECTRONIC SERVICE REQUESTED

Nonprofit Organization
U.S. POSTAGE
PAID
Permit No. 14
Winneconne, WI

ADDRESS SERVICE REQUESTED



ALI MULDROW
545 W DAYTON ST RM 110
MADISON WI 53703-1967

T00403
03/21/2022

In This Month's Issue of **Policy Perspectives**

- **LICENSING FOR "NATUROPATHIC DOCTORS" AFFECTS SCHOOL POLICIES AND PROCEDURES**
- **DISTRICT ARTICULATES EXPECTATIONS FOR STAFF-STUDENT RELATIONSHIPS AND PROFESSIONAL BOUNDARIES**